

DAYBREAK AT ISSAQUAH RIDGE OA
CASH FLOW STATEMENT
For the Period August 1, 2017 to August 31, 2017

OPERATING ACCOUNT - PUGET SOUND BANK

BEGINNING BALANCE		\$34,993.97
Homeowner Assessments	30,941.81	
Reimbursement Fischer Plumbing Invoice	266.70	
Prepaid Assessments	3.03	
Questionare Fee	144.50	
Late Fee	(53.50)	
Delinquent Letter Fee	70.50	
Certified Letter Fee	37.50	
Moving Fee	800.00	
Maintenance Reimbursement	359.66	
	<u>Total Receipts</u>	<u>32,570.20</u>
Operating Expenses Paid	(38,548.28)	
Transfer to Maintenance Reserve	0.00	
	<u>Total Disbursements</u>	<u>(38,548.28)</u>
ENDING BALANCE		<u><u>\$29,015.89</u></u>

MAINTENANCE RESERVE - PACIFIC CONTINENTAL

BEGINNING BALANCE		\$76,450.44
Reserve Transfer	0.00	
Interest	32.64	
	<u>Total Receipts</u>	<u>32.64</u>
Expenses:		
Adjust reserve transfer balance	(6,583.33)	
	<u>Total Disbursements</u>	<u>(6,583.33)</u>
ENDING BALANCE		<u><u>\$69,899.75</u></u>

Balance Sheet
As of August 31, 2017

ASSETS

Current Assets

Operating Accounts

Operating - Puget Sound Bank	29,015.89
Assessments Receivable	13,242.27
Prepaid Insurance	20,493.56
Prepaid Expenses	4,920.00

Total Operating Accounts		67,671.72
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Reserve Accounts

Maintenance Reserve	69,899.75
A/R due from Operations	31,344.58

Total Reserve Accounts		101,244.33
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Total Assets		168,916.05
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LIABILITY & HOMEOWNERS EQUITY

Operating Liabilities

Prepaid Assessments	7,128.68
Open Credit Refund	(308.28)
Accounts Payable	37,293.10

Total Operating Liabilities		44,113.50
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Reserve Liabilities

Accrued Expenses - RR	4,361.21
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Total Reserve Liabilities		4,361.21
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Homeowner Equity

Excess of Rev over Exp	47,051.84
Retained Earnings	132,612.96
Prior Year Income/Expense	(59,223.46)

Total Homeowner Equity		120,441.34
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Total Liability & Homeowners Equity		168,916.05
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DayBreak at Issaquah Ridge Owners Association

Income and Expense Statement

January 1, 2017 Through December 31, 2017

For the Month Ending August 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	241,787	241,788	1
Transfer to Reserves	(4,750)	(4,750)	0	(38,000)	(38,000)	0
Late Fees/Fines	0	75	75	0	291	291
Other Income	0	600	600	0	1,600	1,600
Insurance Claim Reimbursement	0	0	0	0	30,000	30,000
Total Operating Revenue	25,473	26,148	675	203,787	235,679	31,892
Operating Expenses						
Maintenance Exp.						
General Repair & Maint.	1,724	10,242	(8,518)	13,793	(4,390)	18,183
Janitorial	822	1,767	(945)	6,572	7,244	(672)
Landscape Other	250	3,113	(2,863)	2,000	3,328	(1,328)
Landscape Contract	1,668	1,760	(92)	13,347	14,056	(709)
Window/Gutter Cleaning	240	0	240	1,923	0	1,923
Fire/Life/Safety Monitor.	1,155	735	420	9,237	5,066	4,171
Dryer Vent Cleaning	172	0	172	1,373	0	1,373
Pest Control	160	315	(155)	1,280	1,277	3
Insured/Uninsured Claims	833	173	660	6,667	41,485	(34,818)
Total Maintenance Exp.	7,024	18,105	(11,081)	56,192	68,066	(11,874)
Service/Utility Exp.						
Electricity	367	151	216	2,933	2,308	625
Water	2,128	7,087	(4,959)	17,024	24,595	(7,571)
Sewer	1,940	3,976	(2,036)	15,520	19,755	(4,235)
Garbage	1,756	3,890	(2,134)	14,045	16,593	(2,548)
Irrigation Water	1,593	0	1,593	12,745	0	12,745
Metro Sewer	1,810	3,732	(1,922)	14,480	20,030	(5,550)
Storm Drainage	821	1,626	(805)	6,569	8,069	(1,500)
Total Service/Utility Exp.	10,415	20,462	(10,047)	83,316	91,350	(8,034)
Administrative Exp.						
Office Expenses	375	172	203	3,000	1,515	1,485
Management Fee	1,916	1,899	17	15,329	15,275	54
Legal	250	0	250	2,000	75	1,925
Insurance Premium	5,015	5,079	(64)	40,123	37,802	2,321

DayBreak at Issaquah Ridge Owners Association

Income and Expense Statement

January 1, 2017 Through December 31, 2017

For the Month Ending August 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>
Master Association Dues	208	0	208	1,667	0	1,667
Licenses & Permits	1	0	1	7	10	(3)
Bad Debt Expense	0	4,495	(4,495)	0	14,353	(14,353)
Audit / Tax Return	144	0	144	1,153	1,750	(597)
Reserve Study	125	0	125	1,000	0	1,000
Total Administrative Exp.	8,034	11,645	(3,611)	64,279	70,780	(6,501)
Total Operating Expenses	25,473	50,212	(24,739)	203,787	230,196	(26,409)
Operating Gain(Loss)	0	(24,064)	(24,064)	0	5,483	5,483
Reserve Revenue						
Major Maintenance Assess	4,750	4,750	0	38,000	38,000	0
Interest Income - Reserve	42	33	(9)	333	261	(72)
Total Reserve Revenue	4,792	4,783	(9)	38,333	38,261	(72)
Reserve Expenses						
Major Maintenance Expense	0	0	0	0	(3,309)	3,309
Total Reserve Expenses	0	0	0	0	(3,309)	3,309
Reserve Gain(Loss)	4,792	4,783	(9)	38,333	41,570	3,237
Total Gain(Loss)	4,792	(19,281)	(24,073)	38,333	47,053	8,720

Date Range : 8/1/2017 To 8/31/2017 For Cash Account 1

Check	Check Date	Vendor	Vendor Name	Vch #	Invoice Number	Invoice Date	Gross Amount	Discount	Net Amount	Check Amount
000126	08/22/2017	1FARG	Famers Insurance Group	03573	F001750410010001	08/22/2017	-2,159.87	0.00	-2,159.87	-2,159.87
000172	08/01/2017	1KMM	Kappes Miller Management	03558	20173453	08/01/2017	1,899.40	0.00	1,899.40	1,899.40
000173	08/11/2017	1ACS	Association Collection Services, LLC	03569	20170405	08/08/2017	41.00	0.00	41.00	41.00
000174	08/11/2017	1AUW	Association Underwriters	03567	20170361	08/08/2017	4,393.80	0.00	4,393.80	4,393.80
000175	08/11/2017	1BUIM	Building Maintenance Services, Inc.	03572	BMS-2562	08/10/2017	1,767.19	0.00	1,767.19	1,767.19
000176	08/11/2017	1ETEC	Earth Tech Industries, LLC	03563	21116665	07/24/2017	1,386.02	0.00	1,386.02	
				03565	21116600	08/01/2017	1,760.00	0.00	1,760.00	
Total for Check Number 000176							3,146.02	0.00	3,146.02	3,146.02
000177	08/11/2017	1INNS	Innovative Systems Tech, Inc.	03566	14957	08/01/2017	735.00	0.00	735.00	735.00
000178	08/11/2017	1JEHE	Jennifer Hendrickson	03561		08/08/2017	408.02	0.00	408.02	408.02
000179	08/11/2017	1KMM	Kappes Miller Management	03568	20173633	08/08/2017	144.50	0.00	144.50	
				03570	20173527	08/08/2017	93.35	0.00	93.35	
Total for Check Number 000179							237.85	0.00	237.85	237.85
000180	08/11/2017	1PSE	Puget Sound Energy	03562	072017	08/07/2017	151.28	0.00	151.28	151.28
000181	08/11/2017	1RECC	Recology Cleanscapes	03571	2253967	07/31/2017	1,858.33	0.00	1,858.33	1,858.33
000182	08/11/2017	1WILL	Willards Pest Control	03564	191165	07/27/2017	154.00	0.00	154.00	154.00
000183	08/28/2017	1ACS	Association Collection Services, LLC	03576	20170440	08/23/2017	71.00	0.00	71.00	71.00
000184	08/28/2017	1AUW	Association Underwriters	03577	20170389	08/23/2017	256.05	0.00	256.05	256.05
000185	08/28/2017	1KMM	Kappes Miller Management	03574	20173743	08/23/2017	57.09	0.00	57.09	
				03575	20173814	08/23/2017	22.24	0.00	22.24	
				03578	20173663	08/23/2017	45.82	0.00	45.82	
Total for Check Number 000185							125.15	0.00	125.15	125.15
000186	08/28/2017	1SAMM	Sammamish Plateau	03580	06-08	08/09/2017	14,795.17	0.00	14,795.17	14,795.17
000187	08/28/2017	1SOCL	Sound Cleaning Resources	03581	14960	08/18/2017	10,349.91	0.00	10,349.91	10,349.91
000188	08/28/2017	1SOTA	Amy Soto	03582	082117	08/21/2017	158.31	0.00	158.31	158.31
000189	08/28/2017	1WILL	Willards Pest Control	03579	190584	08/07/2017	160.67	0.00	160.67	160.67
Cash Account 1 Totals							38,548.28	0.00	38,548.28	38,548.28
Property/Company Totals for DayBreak at Issaquah Ridge Owners Assoc							38,548.28	0.00	38,548.28	38,548.28

<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						
03567	1AUW - Association Underwriters	Master Insurance 6/17-6/18 pmt 2 of 8	20170361	000174	4,393.80	
03573	1FARG - Famers Insurance Group	Credit Voucher #03494	F001750410010001	000126	(\$2,159.87)	\$2,233.93
1310-0000 Maintenance Reserve						
03397	1DBKR - DayBreak Maintenance Res.	Reserve Transfer			\$4,750.00	\$4,750.00
2435-0000 Accrued Expenses - RR						
03561	1JEHE - Jennifer Hendrickson	Open Credit Refund		000178	\$408.02	\$408.02
5220-0000 General Repair & Maint.						
03581	1SOCL - Sound Cleaning Resources	Pressure Washing	14960	000187	10,349.91	
03582	1SOTA - Amy Soto	Rimburse dog poop bags	082117	000188	\$158.31	\$10,508.22
5240-0000 Janitorial						
03572	1BUIM - Building Maintenance Services, Inc.	Janitorial	BMS-2562	000175	\$1,767.19	\$1,767.19
5310-0000 Landscape Other						
03587	1ETEC - Earth Tech Industries, LLC	Repairs irrigation	21116771	000194	1,463.10	
03588	1ETEC - Earth Tech Industries, LLC	mow grass, moisture management	21116765	000194	\$264.00	\$1,727.10
5320-0000 Landscape Contract						
03565	1ETEC - Earth Tech Industries, LLC	Landscaping	21116600	000176	\$1,760.00	\$1,760.00
5360-0000 Fire/Life/Safety Monitor.						
03566	1INNS - Innovative Systems Tech, Inc.	Fire Alarm Monitoring	14957	000177	\$735.00	\$735.00
5420-0000 Pest Control						
03579	1WILL - Willards Pest Control	Pest Control	190584	000189	\$160.67	\$160.67
5490-0000 Insured/Uninsured Claims						
03591	1FISP - Fishcher Plumbing	Leak investigation D204	S173684	000195	\$440.00	\$440.00
5510-0000 Electricity						
03562	1PSE - Puget Sound Energy	Electricity 7/6-8/4 (7 inv)	072017	000180	\$151.28	\$151.28
5520-0000 Water						
03580	1SAMM - Sammamish Plateau	Utilities 6/14-8/09 (8 inv)	06-08	000186	\$7,087.40	\$7,087.40
5530-0000 Sewer						
03580	1SAMM - Sammamish Plateau	Utilities 6/14-8/09 (8 inv)	06-08	000186	\$3,976.20	\$3,976.20

<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>
5540-0000 Garbage						
03586	1RECC - Recology Cleanscapes	Garbage	2280581	000199	\$2,031.32	\$2,031.32
5560-0000 Metro Sewer						
03580	1SAMM - Sammamish Plateau	Utilities 6/14-8/09 (8 inv)	06-08	000186	\$3,731.57	\$3,731.57
5570-0000 Storm Drainage						
03594	1CITI - City of Issaquah-Utility	Stormwater 7/1-8/31	7227	000193	\$1,626.27	\$1,626.27
5710-0000 Office Expenses						
03568	1KMM - Kappes Miller Management	Transfer Fee	20173633	000179	144.50	
03570	1KMM - Kappes Miller Management	CLF DLF	20173527	000179	93.35	
03574	1KMM - Kappes Miller Management	Copies/Envelopes	20173743	000185	57.09	
03575	1KMM - Kappes Miller Management	Postage Charges	20173814	000185	22.24	
03578	1KMM - Kappes Miller Management	Bank Analysis Fee	20173663	000185	\$45.82	\$363.00
5711-0000 Management Fee						
03558	1KMM - Kappes Miller Management	Management Fee - August 2017	20173453	000172	\$1,899.40	\$1,899.40
5730-0000 Legal						
03569	1ACS - Association Collection Services, L	Accnt Maint Fee	20170405	000173	41.00	
03576	1ACS - Association Collection Services, L	Certified Demand Letter	20170440	000183	\$71.00	\$112.00
5740-0000 Insurance Premium						
03577	1AUW - Association Underwriters	Master Insurance Finace Charge	20170389	000184	\$256.05	\$256.05
					Distribution Total	<u><u>\$45,724.62</u></u>

Account Summary

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
0250-0000	Prepaid Insurance	2,233.93	
1310-0000	Maintenance Reserve	4,750.00	
2435-0000	Accrued Expenses - RR	408.02	
5220-0000	General Repair & Maint.	10,508.22	
5240-0000	Janitorial	1,767.19	
5310-0000	Landscape Other	1,727.10	
5320-0000	Landscape Contract	1,760.00	
5360-0000	Fire/Life/Safety Monitor.	735.00	
5420-0000	Pest Control	160.67	

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
5490-0000	Insured/Uninsured Claims	440.00	
5510-0000	Electricity	151.28	
5520-0000	Water	7,087.40	
5530-0000	Sewer	3,976.20	
5540-0000	Garbage	2,031.32	
5560-0000	Metro Sewer	3,731.57	
5570-0000	Storm Drainage	1,626.27	
5710-0000	Office Expenses	363.00	
5711-0000	Management Fee	1,899.40	
5730-0000	Legal	112.00	
5740-0000	Insurance Premium	256.05	
0110-0000	Checking		38,548.28
2405-0000	A/P Operations		7,176.34
		<u>45,724.62</u>	<u>45,724.62</u>

DayBreak at Issaquah Ridge Owners Association
For Cash Account : ALL
From Earliest to 8/31/17
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.</u>										
03051	6/1/2016		6/1/2016	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		
03056	11/1/2016		11/1/2016	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		
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		

DayBreak at Issaquah Ridge Owners Association
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<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. (Continued....)										
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		
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
	<i>Distribution(s)</i>	1310-0000	<i>Maintenance Reserve</i>					-32,997.08		

DayBreak at Issaquah Ridge Owners Association
For Cash Account : ALL
From Earliest to 8/31/17
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>1RECC: Recology Cleanscapes</u>										
03586	8/31/2017	2280581	9/30/2017	2,031.32		0.00				0.00
				Garbage					Yes No	No
	<i>Distribution(s)</i>	5540-0000	<i>Garbage</i>					2,031.32		
<u>1ETEC: Earth Tech Industries, LL</u>										
03587	8/22/2017	21116771	9/21/2017	1,463.10		0.00				0.00
				Repairs irrigation					Yes No	No
	<i>Distribution(s)</i>	5310-0000	<i>Landscape Other</i>					1,463.10		
03588	8/22/2017	21116765	9/21/2017	264.00		0.00				0.00
				mow grass, moisture management					Yes No	No
	<i>Distribution(s)</i>	5310-0000	<i>Landscape Other</i>					264.00		
<u>1FISP: Fishcher Plumbing</u>										
03591	8/26/2017	S173684	9/25/2017	440.00		0.00				0.00
				Leak investigation D204					Yes No	No
	<i>Distribution(s)</i>	5490-0000	<i>Insured/Uninsured Claims</i>					440.00		
<u>1CITI: City of Issaquah-Utility</u>										
03594	8/31/2017	7227	9/30/2017	1,626.27		0.00				0.00
				Stormwater 7/1-8/31					Yes No	No
	<i>Distribution(s)</i>	5570-0000	<i>Storm Drainage</i>					1,626.27		

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			30,701.43			
				Total Posted Payments			-6,591.67			
				Total Posted Discounts Taken			0.00			
				Net Posted Payments			-6,591.67			
				Open Posted AP			37,293.10			
				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			37,293.10			
				Total Invoice Amounts			30,701.43			
				Total Distributions			30,701.43			
				Difference			0.00			