

**DAYBREAK AT ISSAQUAH RIDGE OA**  
**CASH FLOW STATEMENT**  
**For the Period Feb 01, 2015 to Feb 28, 2015**

OPERATING ACCOUNT - FOUNDATION BANK

BEGINNING BALANCE			\$5,257.79
	Homeowner Assessments	19,649.20	
	Transfer from Reserve Account	15,000.00	
	Prepaid Assessments	4,337.54	
	Earthworks Refund	1,861.50	
	Total Receipts	<u>40,848.24</u>	
	Operating Expenses Paid	(40,148.14)	
	Transfer to Maintenance Reserve	0.00	
	Bank Charges	0.00	
	Total Disbursements	<u>(40,148.14)</u>	
ENDING BALANCE			<u><u>\$5,957.89</u></u>

MAINTENANCE RESERVE - FOUNDATION BANK

BEGINNING BALANCE			\$196,778.88
	Transferred from Operating Interest	0.00	
		52.61	
	Total Receipts	<u>52.61</u>	
	Invoices Paid:		
	Lockbox Northwest	(5,475.00)	
	Transfer to Operating	(15,000.00)	
	Total Disbursements	<u>(20,475.00)</u>	
ENDING BALANCE			<u><u>\$176,356.49</u></u>

**Balance Sheet**  
**As of February 28, 2015**

**ASSETS**

**Current Assets**

**Operating Accounts**

Cash - Checking	5,957.89
Assessments Receivable	23,450.36
Prepaid Insurance	8,457.68

**Total Operating Accounts**

37,865.93

**Reserve Accounts**

Maintenance Reserve	176,356.49
A/R due from Operations	19,852.47

**Total Reserve Accounts**

196,208.96

**Total Assets**

234,074.89

**LIABILITY & HOMEOWNERS EQUITY**

**Operating Liabilities**

Prepaid Assessments	11,347.90
Accounts Payable	19,852.47

**Total Operating Liabilities**

31,200.37

**Reserve Liabilities**

Accrued Expenses - RR	102.74
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**Total Reserve Liabilities**

102.74

**Homeowner Equity**

Excess of Rev over Exp	(31,470.36)
Retained Earnings	234,242.14

**Total Homeowner Equity**

202,771.78

**Total Liability & Homeowners Equity**

234,074.89

## DayBreak at Issaquah Ridge Owners Association

### Income and Expense Statement

January 1, 2015 Through December 31, 2015

For the Month Ending February 28, 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>
<b>Operating Revenue</b>						
Homeowner Fees	25,433	25,433	0	50,866	50,866	0
Transfer to Reserves	6,592	(6,592)	(13,184)	13,183	(13,183)	(26,366)
Late Fees/Fines	0	75	75	0	75	75
Insurance Claim Reimbursement	0	0	0	0	(6,521)	(6,521)
<b>Total Operating Revenue</b>	<b>32,025</b>	<b>18,916</b>	<b>(13,109)</b>	<b>64,049</b>	<b>31,237</b>	<b>(32,812)</b>
<b>Operating Expenses</b>						
<b>Maintenance Exp.</b>						
General Repair & Maint.	1,000	17,012	(16,012)	2,000	22,484	(20,484)
Janitorial	675	739	(64)	1,350	1,478	(128)
Landscape Other	42	0	42	84	0	84
Landscape Contract	1,700	3,723	(2,023)	3,400	5,585	(2,185)
Window/Gutter Cleaning	250	0	250	500	0	500
Fire/Life/Safety Monitor.	833	735	98	1,667	1,470	197
Dryer Vent Cleaning	167	0	167	333	0	333
Pest Control	42	0	42	83	0	83
<b>Total Maintenance Exp.</b>	<b>4,709</b>	<b>22,209</b>	<b>(17,500)</b>	<b>9,417</b>	<b>31,017</b>	<b>(21,600)</b>
<b>Service/Utility Exp.</b>						
Electricity	400	386	14	800	700	100
Water	1,208	1,921	(713)	2,417	1,921	496
Sewer	1,167	2,039	(872)	2,333	2,039	294
Garbage	1,583	1,642	(59)	3,167	3,233	(66)
Irrigation Water	750	51	699	1,500	51	1,449
Metro Sewer	2,167	4,051	(1,884)	4,333	5,502	(1,169)
Storm Drainage	833	0	833	1,667	1,490	177
<b>Total Service/Utility Exp.</b>	<b>8,108</b>	<b>10,090</b>	<b>(1,982)</b>	<b>16,217</b>	<b>14,936</b>	<b>1,281</b>
<b>Administrative Exp.</b>						
Office Expenses	250	140	110	500	981	(481)
Management Fee	1,860	1,844	16	3,721	3,688	33
Legal	333	125	208	667	900	(233)

## DayBreak at Issaquah Ridge Owners Association

### Income and Expense Statement

January 1, 2015 Through December 31, 2015

For the Month Ending February 28, 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>
Insurance Premium	3,187	3,455	(268)	6,374	6,911	(537)
Master Association Dues	210	0	210	420	0	420
Licenses & Permits	1	0	1	2	0	2
Audit / Tax Return	120	1,520	(1,400)	240	1,520	(1,280)
Reserve Study	100	0	100	200	0	200
<b>Total Administrative Exp.</b>	<b>6,061</b>	<b>7,084</b>	<b>(1,023)</b>	<b>12,124</b>	<b>14,000</b>	<b>(1,876)</b>
<b>Total Operating Expenses</b>	<b>18,878</b>	<b>39,383</b>	<b>(20,505)</b>	<b>37,758</b>	<b>59,953</b>	<b>(22,195)</b>
<b>Operating Gain(Loss)</b>	<b>13,147</b>	<b>(20,467)</b>	<b>(33,614)</b>	<b>26,291</b>	<b>(28,716)</b>	<b>(55,007)</b>
<b>Reserve Revenue</b>						
Major Maintenance Assess	6,592	6,592	0	13,183	13,183	0
Interest Income - Reserve	83	53	(30)	167	112	(55)
<b>Total Reserve Revenue</b>	<b>6,675</b>	<b>6,645</b>	<b>(30)</b>	<b>13,350</b>	<b>13,295</b>	<b>(55)</b>
<b>Reserve Expenses</b>						
Major Maintenance Expense	7,500	5,475	2,025	15,000	16,050	(1,050)
<b>Total Reserve Expenses</b>	<b>7,500</b>	<b>5,475</b>	<b>2,025</b>	<b>15,000</b>	<b>16,050</b>	<b>(1,050)</b>
<b>Reserve Gain(Loss)</b>	<b>(825)</b>	<b>1,170</b>	<b>1,995</b>	<b>(1,650)</b>	<b>(2,755)</b>	<b>(1,105)</b>
<b>Total Gain(Loss)</b>	<b>12,322</b>	<b>(19,297)</b>	<b>(31,619)</b>	<b>24,641</b>	<b>(31,471)</b>	<b>(56,112)</b>

Date Range : 2/1/2015 To 2/28/2015 For Cash Account 1

Check	Check Date	Vendor	Vendor Name	Vch #	Invoice Number	Invoice Date	Gross Amount	Discount	Net Amount	Check Amount
002944	02/27/2015	1WILL	Willards Pest Control	02815	127872	02/27/2015	-143.99	0.00	-143.99	-143.99
002946	02/01/2015	1KMM	Kappes Miller Management	02787	20150650	02/01/2015	1,844.08	0.00	1,844.08	1,844.08
002947	02/13/2015	1ACS	Association Collection Services, LLC	02788	20150165	02/11/2015	41.00	0.00	41.00	41.00
002948	02/13/2015	1BUIM	Building Maintenance Services, Inc.	02801	1774	02/13/2015	739.13	0.00	739.13	739.13
002949	02/13/2015	1DIRS	Sandra Dirks	02802	2.15 Reimb	02/13/2015	160.97	0.00	160.97	160.97
002950	02/13/2015	1EART	Earthworks Landscape	02790	21110895	02/11/2015	1,861.50	0.00	1,861.50	1,861.50
002951	02/13/2015	1FARG	Famers Insurance Group	02789	P&C 601052256	02/11/2015	2,247.13	0.00	2,247.13	2,247.13
002952	02/13/2015	1HAIP	Hanis Irvine Prothero, PLLC	02793	70332	02/11/2015	125.00	0.00	125.00	125.00
002953	02/13/2015	1INNS	Innovative Systems Tech, Inc.	02794	10820	02/11/2015	735.00	0.00	735.00	735.00
002954	02/13/2015	1KINC	King County Treasury Division	02792	1789482	02/11/2015	483.84	0.00	483.84	483.84
002955	02/13/2015	1KMM	Kappes Miller Management	02791	20150791	02/11/2015	120.53	0.00	120.53	120.53
002956	02/13/2015	1PSE	Puget Sound Energy	02795	17-2/4	02/11/2015	385.94	0.00	385.94	385.94
002957	02/13/2015	1RECC	Recology Cleanscapes	02796	1485593	02/11/2015	1,642.28	0.00	1,642.28	1,642.28
002958	02/13/2015	1RWAN	RW Anderson Services	02797	7993	02/11/2015	7,898.68	0.00	7,898.68	7,898.68
				02798	7656	02/11/2015	1,136.06	0.00	1,136.06	1,136.06
				02799	7792	02/11/2015	1,638.12	0.00	1,638.12	1,638.12
<b>Total for Check Number 002958</b>							10,672.86	0.00	10,672.86	10,672.86
002959	02/13/2015	1WILL	Willards Pest Control	02800	127872	02/11/2015	143.99	0.00	143.99	143.99
				02816	127872	02/27/2015	-143.99	0.00	-143.99	-143.99
<b>Total for Check Number 002959</b>							0.00	0.00	0.00	0.00
002960	02/27/2015	1EATI	Earth Tech Industries, LLC	02803	21110784	02/25/2015	1,861.50	0.00	1,861.50	1,861.50
				02804	21110895	02/25/2015	1,861.50	0.00	1,861.50	1,861.50
<b>Total for Check Number 002960</b>							3,723.00	0.00	3,723.00	3,723.00
002961	02/27/2015	1JVAN	Joseph H. Vandal, CPA PS	02808	126018	02/25/2015	1,520.00	0.00	1,520.00	1,520.00
002962	02/27/2015	1KMM	Kappes Miller Management	02805	20150928	02/25/2015	35.54	0.00	35.54	35.54
				02806	20151092	02/25/2015	26.96	0.00	26.96	26.96
				02807	20151014	02/25/2015	27.30	0.00	27.30	27.30
<b>Total for Check Number 002962</b>							89.80	0.00	89.80	89.80
002963	02/27/2015	1PACE	Pacific Engineering	02811	150067	02/25/2015	1,015.38	0.00	1,015.38	1,015.38
002964	02/27/2015	1RWAN	RW Anderson Services	02812	8205	02/25/2015	394.20	0.00	394.20	394.20
				02813	8249	02/25/2015	4,768.59	0.00	4,768.59	4,768.59
<b>Total for Check Number 002964</b>							5,162.79	0.00	5,162.79	5,162.79
002965	02/27/2015	1SAMM	Sammamish Plateau	02810	12/10-2/11 (7 inv)	02/25/2015	7,577.91	0.00	7,577.91	7,577.91
002966	02/27/2015	1WILL	Willards Pest Control	02814	129344	02/25/2015	143.99	0.00	143.99	143.99
<b>Cash Account 1 Totals</b>							<b>40,148.14</b>	<b>0.00</b>	<b>40,148.14</b>	<b>40,148.14</b>
000057	02/27/2015	1LOBO	Lockbox Northwest	02809	2.13.15	02/25/2015	5,475.00	0.00	5,475.00	5,475.00

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

**ACCOUNTING  
DEPARTMENT**

**Date Range : 2/1/2015 To 2/28/2015 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>
			<b>Cash Account 3 Totals</b>				<u>5,475.00</u>	<u>0.00</u>	<u>5,475.00</u>	<u>5,475.00</u>
			<b>Property/Company Totals for</b>	<b>DayBreak at Issaquah Ridge Owners Assoc</b>			<u>45,623.14</u>	<u>0.00</u>	<u>45,623.14</u>	<u>45,623.14</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>
<b>0110-0000 Cash - Checking</b>						
02818	1EART - Earthworks Landscape	Landscaping	21110895		\$1,861.50	\$1,861.50
<b>1310-0000 Maintenance Reserve</b>						
02750	1DBKR - DayBreak Maintenance Res.	reserve transfer			\$6,591.67	\$6,591.67
<b>5220-0000 General Repair &amp; Maint.</b>						
02812	1RWAN - RW Anderson Services	Unit-E303 Shingles/Flashings	8205	002964	394.20	
02813	1RWAN - RW Anderson Services	Unit D103 Master Bathroom Repairs	8249	002964	4,768.59	
02797	1RWAN - RW Anderson Services	Bathroom Repairs D303	7993	002958	7,898.68	
02798	1RWAN - RW Anderson Services	Bathroom Repairs	7656	002958	1,136.06	
02799	1RWAN - RW Anderson Services	Bathroom Repairs	7792	002958	1,638.12	
02802	1DIRS - Sandra Dirks	Sandra Dirks Reimb	2.15 Reimb	002949	160.97	
02811	1PACE - Pacific Engineering	Review decks/bridges.engineering report	150067	002963	\$1,015.38	\$17,012.00
<b>5240-0000 Janitorial</b>						
02801	1BUIM - Building Maintenance Services, I	Janitorial Services	1774	002948	\$739.13	\$739.13
<b>5320-0000 Landscape Contract</b>						
02804	1EATI - Earth Tech Industries, LLC	2/15 Landscaping	21110895	002960	1,861.50	
02818	1EART - Earthworks Landscape	Landscaping	21110895		(1,861.50)	
02790	1EART - Earthworks Landscape	Landscaping	21110895	002950	1,861.50	
02803	1EATI - Earth Tech Industries, LLC	1/15 Landscaping	21110784	002960	\$1,861.50	\$3,723.00
<b>5360-0000 Fire/Life/Safety Monitor.</b>						
02794	1INNS - Innovative Systems Tech, Inc.	fire alarm monitoring	10820	002953	\$735.00	\$735.00
<b>5420-0000 Pest Control</b>						
02800	1WILL - Willards Pest Control	1/26 Pest Control	127872	002959	143.99	
02814	1WILL - Willards Pest Control	Pest Control	129344	002966	143.99	
02815	1WILL - Willards Pest Control	Credit Voucher #02785	127872	002944	(143.99)	
02816	1WILL - Willards Pest Control	Credit Voucher #02800	127872	002959	(\$143.99)	\$0.00
<b>5510-0000 Electricity</b>						
02795	1PSE - Puget Sound Energy	Electricity 1/7-2/4	1/7-2/4	002956	\$385.94	\$385.94
<b>5520-0000 Water</b>						
02810	1SAMM - Sammamish Plateau	Utilities 12/10-2/11 (7 inv)	12/10-2/11 (7 inv)	002965	\$1,920.89	\$1,920.89

<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>
<b>5530-0000 Sewer</b>						
02810	1SAMM - Sammamish Plateau	Utilities 12/10-2/11 (7 inv)	12/10-2/11 (7 inv)	002965	\$2,039.36	\$2,039.36
<b>5540-0000 Garbage</b>						
02796	1RECC - Recology Cleanscapes	Garbage	1485593	002957	\$1,642.28	\$1,642.28
<b>5550-0000 Irrigation Water</b>						
02810	1SAMM - Sammamish Plateau	Utilities 12/10-2/11 (7 inv)	12/10-2/11 (7 inv)	002965	\$50.70	\$50.70
<b>5560-0000 Metro Sewer</b>						
02810	1SAMM - Sammamish Plateau	Utilities 12/10-2/11 (7 inv)	12/10-2/11 (7 inv)	002965	3,566.96	
02792	1KINC - King County Treasury Division	8/1-1/3 sewage treatment	1789482	002954	\$483.84	\$4,050.80
<b>5710-0000 Office Expenses</b>						
02791	1KMM - Kappes Miller Management	Archive Box Storage	20150791	002955	120.53	
02805	1KMM - Kappes Miller Management	1/15 Bank Analysis Charge	20150928	002962	35.54	
02806	1KMM - Kappes Miller Management	Postage	20151092	002962	26.96	
02807	1KMM - Kappes Miller Management	Copies & Envelopes	20151014	002962	\$27.30	\$210.33
<b>5711-0000 Management Fee</b>						
02787	1KMM - Kappes Miller Management	Management Fee - February 2015	20150650	002946	\$1,844.08	\$1,844.08
<b>5730-0000 Legal</b>						
02788	1ACS - Association Collection Services, L	Monthly Account Maint Fee	20150165	002947	41.00	
02793	1HAIP - Hanis Irvine Prothero, PLLC	General Matters	70332	002952	\$125.00	\$166.00
<b>5740-0000 Insurance Premium</b>						
02789	1FARG - Famers Insurance Group	Insurance	P&C 601052256	002951	\$2,247.13	\$2,247.13
<b>5780-0000 Audit / Tax Return</b>						
02808	1JVAN - Joseph H. Vandal, CPA PS	2014 Audit/Tax Preparation	126018	002961	\$1,520.00	\$1,520.00
<b>7110-0000 Major Maintenance Expense</b>						
02809	1LOBO - Lockbox Northwest	Mailboxes	2.13.15	000057	\$5,475.00	\$5,475.00
					<b>Distribution Total</b>	<u><u>\$52,214.81</u></u>

**Account Summary**

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
0110-0000	Cash - Checking	1,861.50	



<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
1310-0000	Maintenance Reserve	6,591.67	
5220-0000	General Repair & Maint.	17,012.00	
5240-0000	Janitorial	739.13	
5320-0000	Landscape Contract	3,723.00	
5360-0000	Fire/Life/Safety Monitor.	735.00	
5510-0000	Electricity	385.94	
5520-0000	Water	1,920.89	
5530-0000	Sewer	2,039.36	
5540-0000	Garbage	1,642.28	
5550-0000	Irrigation Water	50.70	
5560-0000	Metro Sewer	4,050.80	
5710-0000	Office Expenses	210.33	
5711-0000	Management Fee	1,844.08	
5730-0000	Legal	166.00	
5740-0000	Insurance Premium	2,247.13	
5780-0000	Audit / Tax Return	1,520.00	
7110-0000	Major Maintenance Expense	5,475.00	
0110-0000	Checking		40,148.14
1310-0000	Replacement		5,475.00
2405-0000	A/P Operations		6,591.67
		<u>52,214.81</u>	<u>52,214.81</u>

**DayBreak at Issaquah Ridge Owners Association**  
**For Cash Account : ALL**  
**From Earliest to 2/28/15**  
**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>
<b>1DBKR: DayBreak Maintenance Res.</b>										
<b>02462</b>	11/1/2014		11/30/2014	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>		
<b>02463</b>	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>		
<b>02750</b>	2/1/2015		2/28/2015	6,591.67		0.00				0.00
				reserve transfer					No Yes	Recurred
<i>Distribution(s)</i>		<i>1310-0000</i>	<i>reserve transfer</i>					<i>6,591.67</i>		
Vendor Open Amount				<u>19,852.47</u>						

**Company Recap**

Total Posted Invoices	13,260.80
Total Posted Payments	0.00
Total Posted Discounts Taken	0.00
Net Posted Payments	0.00
Open Posted AP	13,260.80
New Unposted Invoices	6,591.67
Total Unposted Payments	0.00
Total Unposted Discounts Taken	0.00
Net Unposted Payments	0.00
Open Unposted AP	6,591.67
Total Open AP	19,852.47
Total Invoice Amounts	19,852.47
Total Distributions	19,852.47
Difference	0.00