

**DAYBREAK AT ISSAQUAH RIDGE OA**  
**CASH FLOW STATEMENT**  
**For the Period February 1, 2017 to February 28, 2017**

OPERATING ACCOUNT - PUGET SOUND BANK

BEGINNING BALANCE			\$12,145.56
	Homeowner Assessments	31,692.54	
	Prepaid Assessments	(2,262.04)	
	Reimbursement from Reserve	3,723.54	
	Monthly Service Fee	82.00	
	Late Fee	50.00	
	Delinquent Letter Fee	23.50	
	Insurance Deductible	15,000.00	
	Maintenance Reimbursement	347.10	
	Total Receipts	<u>48,656.64</u>	
	Operating Expenses Paid	(49,955.17)	
	Transfer to Maintenance Reserve	0.00	
	Total Disbursements	<u>(49,955.17)</u>	
ENDING BALANCE			<u><u>\$10,847.03</u></u>

MAINTENANCE RESERVE - PACIFIC CONTINENTAL

BEGINNING BALANCE			\$79,982.05
	Reserve Transfer	0.00	
	Interest	30.96	
	Total Receipts	<u>30.96</u>	
	Expenses:		
	Earth Tech industries	(3,723.54)	
	Total Disbursements	<u>(3,723.54)</u>	
ENDING BALANCE			<u><u>\$76,289.47</u></u>

**Balance Sheet**  
**As of February 28, 2017**

**ASSETS**

**Current Assets**

**Operating Accounts**

Operating - Puget Sound Bank	10,847.03
Assessments Receivable	16,274.29
Prepaid Insurance	21,061.63
Prepaid Expenses	4,920.00

**Total Operating Accounts**

53,102.95

**Reserve Accounts**

Maintenance Reserve	76,289.47
A/R due from Operations	(3,738.75)

**Total Reserve Accounts**

72,550.72

**Total Assets**

125,653.67

**LIABILITY & HOMEOWNERS EQUITY**

**Operating Liabilities**

Prepaid Assessments	5,143.91
Accounts Payable	23,315.31

**Total Operating Liabilities**

28,459.22

**Reserve Liabilities**

Accrued Expenses - RR	4,043.93
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**Total Reserve Liabilities**

4,043.93

**Homeowner Equity**

Excess of Rev over Exp	20,016.02
Retained Earnings	132,612.96
Prior Year Income/Expense	(59,478.46)

**Total Homeowner Equity**

93,150.52

**Total Liability & Homeowners Equity**

125,653.67

## DayBreak at Issaquah Ridge Owners Association

### Income and Expense Statement

January 1, 2017 Through December 31, 2017

For the Month Ending February 28, 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>
<b>Operating Revenue</b>						
Homeowner Fees	30,223	30,223	0	60,447	60,447	0
Transfer to Reserves	(4,750)	(4,750)	0	(9,500)	(9,500)	0
Late Fees/Fines	0	0	0	0	75	75
Other Income	0	0	0	0	200	200
Insurance Claim Reimbursement	0	15,000	15,000	0	15,000	15,000
<b>Total Operating Revenue</b>	<b>25,473</b>	<b>40,473</b>	<b>15,000</b>	<b>50,947</b>	<b>66,222</b>	<b>15,275</b>
<b>Operating Expenses</b>						
<b>Maintenance Exp.</b>						
General Repair & Maint.	1,724	(3,741)	5,465	3,448	(4,366)	7,814
Janitorial	822	903	(81)	1,643	1,643	0
Landscape Other	250	0	250	500	0	500
Landscape Contract	1,668	1,752	(84)	3,337	3,504	(167)
Window/Gutter Cleaning	240	0	240	481	0	481
Fire/Life/Safety Monitor.	1,155	0	1,155	2,309	0	2,309
Dryer Vent Cleaning	172	0	172	343	0	343
Pest Control	160	160	0	320	320	0
Insured/Uninsured Claims	833	5,625	(4,792)	1,667	4,290	(2,623)
<b>Total Maintenance Exp.</b>	<b>7,024</b>	<b>4,699</b>	<b>2,325</b>	<b>14,048</b>	<b>5,391</b>	<b>8,657</b>
<b>Service/Utility Exp.</b>						
Electricity	367	394	(27)	733	814	(81)
Water	2,128	4,122	(1,994)	4,256	8,752	(4,496)
Sewer	1,940	3,947	(2,007)	3,880	7,826	(3,946)
Garbage	1,756	1,885	(129)	3,511	3,545	(34)
Irrigation Water	1,593	0	1,593	3,186	0	3,186
Metro Sewer	1,810	3,734	(1,924)	3,620	7,689	(4,069)
Storm Drainage	821	0	821	1,642	1,564	78
<b>Total Service/Utility Exp.</b>	<b>10,415</b>	<b>14,082</b>	<b>(3,667)</b>	<b>20,828</b>	<b>30,190</b>	<b>(9,362)</b>
<b>Administrative Exp.</b>						
Office Expenses	375	506	(131)	750	699	51
Management Fee	1,916	1,939	(23)	3,832	3,879	(47)

## DayBreak at Issaquah Ridge Owners Association

### Income and Expense Statement

January 1, 2017 Through December 31, 2017

For the Month Ending February 28, 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>
Legal	250	38	212	500	38	462
Insurance Premium	5,015	4,535	480	10,031	9,029	1,002
Master Association Dues	208	0	208	417	0	417
Licenses & Permits	1	0	1	2	0	2
Bad Debt Expense	0	0	0	0	9,858	(9,858)
Audit / Tax Return	144	0	144	288	0	288
Reserve Study	125	0	125	250	0	250
<b>Total Administrative Exp.</b>	<b>8,034</b>	<b>7,018</b>	<b>1,016</b>	<b>16,070</b>	<b>23,503</b>	<b>(7,433)</b>
<b>Total Operating Expenses</b>	<b>25,473</b>	<b>25,799</b>	<b>(326)</b>	<b>50,946</b>	<b>59,084</b>	<b>(8,138)</b>
<b>Operating Gain(Loss)</b>	<b>0</b>	<b>14,674</b>	<b>14,674</b>	<b>1</b>	<b>7,138</b>	<b>7,137</b>
<b>Reserve Revenue</b>						
Major Maintenance Assess	4,750	4,750	0	9,500	9,500	0
Interest Income - Reserve	42	31	(11)	83	67	(16)
<b>Total Reserve Revenue</b>	<b>4,792</b>	<b>4,781</b>	<b>(11)</b>	<b>9,583</b>	<b>9,567</b>	<b>(16)</b>
<b>Reserve Expenses</b>						
Major Maintenance Expense	0	3,724	(3,724)	0	(3,309)	3,309
<b>Total Reserve Expenses</b>	<b>0</b>	<b>3,724</b>	<b>(3,724)</b>	<b>0</b>	<b>(3,309)</b>	<b>3,309</b>
<b>Reserve Gain(Loss)</b>	<b>4,792</b>	<b>1,057</b>	<b>(3,735)</b>	<b>9,583</b>	<b>12,876</b>	<b>3,293</b>
<b>Total Gain(Loss)</b>	<b>4,792</b>	<b>15,731</b>	<b>10,939</b>	<b>9,584</b>	<b>20,014</b>	<b>10,430</b>

**Date Range : 2/1/2017 To 2/28/2017 For Cash Account 1**

Check	Check Date	Vendor	Vendor Name	Vch #	Invoice Number	Invoice Date	Gross Amount	Discount	Net Amount	Check Amount
000071	02/01/2017	1KMM	Kappes Miller Management	03422	20170633	02/01/2017	1,939.29	0.00	1,939.29	1,939.29
000073	02/07/2017	1RSCN	Resicon LLC	03427	02062017	02/06/2017	3,723.54	0.00	3,723.54	3,723.54
000074	02/07/2017	1AUW	Association Underwriters	03429	20170124	02/07/2017	1,250.73	0.00	1,250.73	
				03430	20170106	02/07/2017	3,409.34	0.00	3,409.34	
<b>Total for Check Number 000074</b>							<b>4,660.07</b>	<b>0.00</b>	<b>4,660.07</b>	<b>4,660.07</b>
000075	02/14/2017	1ARMP	Law Offices of Patricia Army, LLC	03434	3199	01/31/2017	37.50	0.00	37.50	37.50
000076	02/14/2017	1CCS	Condominium Construction Services, LLC	03431	201700037	02/08/2017	3,741.40	0.00	3,741.40	3,741.40
000077	02/14/2017	1EATI	Earth Tech Industries, LLC	03432	2115651	02/01/2017	1,752.00	0.00	1,752.00	
				03433	21115369	01/01/2017	1,752.00	0.00	1,752.00	
<b>Total for Check Number 000077</b>							<b>3,504.00</b>	<b>0.00</b>	<b>3,504.00</b>	<b>3,504.00</b>
000078	02/14/2017	1KMM	Kappes Miller Management	03435	20170731	02/08/2017	118.77	0.00	118.77	118.77
000079	02/14/2017	1PSE	Puget Sound Energy	03438	02062017	02/06/2017	393.58	0.00	393.58	393.58
000080	02/14/2017	1RECC	Recology Cleanscapes	03437	2087524	01/31/2017	1,884.97	0.00	1,884.97	1,884.97
000081	02/14/2017	1WILL	Willards Pest Control	03436	176630	02/03/2017	159.94	0.00	159.94	159.94
000082	02/17/2017	1CHAR	Charter Construction Inc.	03374	164132-1	01/01/2017	17,559.88	0.00	17,559.88	17,559.88
000083	02/23/2017	1AUW	Association Underwriters	03447	20170137	02/23/2017	41.65	0.00	41.65	41.65
000084	02/23/2017	1KMM	Kappes Miller Management	03443	20170888	02/21/2017	72.56	0.00	72.56	
				03444	20170962	02/21/2017	137.97	0.00	137.97	
				03445	20170797	02/21/2017	119.38	0.00	119.38	
				03446	20170805	02/21/2017	57.38	0.00	57.38	
<b>Total for Check Number 000084</b>							<b>387.29</b>	<b>0.00</b>	<b>387.29</b>	<b>387.29</b>
000085	02/23/2017	1SAMM	Sammamish Plateau	03442	02082017	02/08/2017	11,803.29	0.00	11,803.29	11,803.29
<b>Cash Account 1 Totals</b>							<b>49,955.17</b>	<b>0.00</b>	<b>49,955.17</b>	<b>49,955.17</b>
000070	02/07/2017	1DAOP	DayBreak Operating	03428		02/06/2017	3,723.54	0.00	3,723.54	3,723.54
<b>Cash Account 3 Totals</b>							<b>3,723.54</b>	<b>0.00</b>	<b>3,723.54</b>	<b>3,723.54</b>
<b>Property/Company Totals for DayBreak at Issaquah Ridge Owners Assoc</b>							<b>53,678.71</b>	<b>0.00</b>	<b>53,678.71</b>	<b>53,678.71</b>

<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 Operating - Puget Sound Bank</b>						
03428	1DAOP - DayBreak Operating	Reimb Operating Lighting Project		000070	\$3,723.54	\$3,723.54
<b>0250-0000 Prepaid Insurance</b>						
03429	1AUW - Association Underwriters	Earth/DIC Ins 9/16-9/17 pmt 5 of 8	20170124	000074	1,250.73	
03430	1AUW - Association Underwriters	Master Ins 6/16-6/17 pmnt 8 of 8	20170106	000074	\$3,409.34	\$4,660.07
<b>1310-0000 Maintenance Reserve</b>						
03391	1DBKR - DayBreak Maintenance Res.	Reserve Transfer			\$4,750.00	\$4,750.00
<b>5240-0000 Janitorial</b>						
03441	1BUIM - Building Maintenance Services, In	Janitorial	BMS-2391		\$903.38	\$903.38
<b>5320-0000 Landscape Contract</b>						
03432	1EATI - Earth Tech Industries, LLC	Landscaping	2115651	000077	\$1,752.00	\$1,752.00
<b>5420-0000 Pest Control</b>						
03436	1WILL - Willards Pest Control	Pest Control	176630	000081	\$159.94	\$159.94
<b>5490-0000 Insured/Uninsured Claims</b>						
03431	1CCS - Condominium Construction Servi	C202 Water Leak	201700037	000076	3,741.40	
03439	1WASW - Washington Water Damage &	G301	PO 3452WB		1,240.84	
03440	1WASW - Washington Water Damage &	G201	PO 3452W A		\$642.80	\$5,625.04
<b>5510-0000 Electricity</b>						
03438	1PSE - Puget Sound Energy	Electricity 1/5-2/3	02062017	000079	\$393.58	\$393.58
<b>5520-0000 Water</b>						
03442	1SAMM - Sammamish Plateau	Utilities 12/14-2/08	02082017	000085	\$4,121.90	\$4,121.90
<b>5530-0000 Sewer</b>						
03442	1SAMM - Sammamish Plateau	Utilities 12/14-2/08	02082017	000085	\$3,947.03	\$3,947.03
<b>5560-0000 Metro Sewer</b>						
03442	1SAMM - Sammamish Plateau	Utilities 12/14-2/08	02082017	000085	\$3,734.36	\$3,734.36
<b>5710-0000 Office Expenses</b>						
03435	1KMM - Kappes Miller Management	CLF, DLF	20170731	000078	118.77	
03443	1KMM - Kappes Miller Management	Postage	20170888	000084	72.56	
03444	1KMM - Kappes Miller Management	Copies/Envelopes	20170962	000084	137.97	

<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>
03445	1KMM - Kappes Miller Management	Comm Mail - 2017 Annual Meeting	20170797	000084	119.38	
03446	1KMM - Kappes Miller Management	Bank Analysis Fee	20170805	000084	\$57.38	\$506.06
<b>5711-0000 Management Fee</b>						
03422	1KMM - Kappes Miller Management	Management Fee - February 2017	20170633	000071	\$1,939.29	\$1,939.29
<b>5740-0000 Insurance Premium</b>						
03447	1AUW - Association Underwriters	Master Insurance Finance Feb 2017	20170137	000083	\$41.65	\$41.65
<b>7110-0000 Major Maintenance Expense</b>						
03427	1RSCN - Resicon LLC	50% pmtn lighting project	02062017	000073	\$3,723.54	\$3,723.54
<b>Distribution Total</b>						<u><u>\$39,981.38</u></u>

**Account Summary**

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
0110-0000	Operating - Puget Sound Bank	3,723.54	
0250-0000	Prepaid Insurance	4,660.07	
1310-0000	Maintenance Reserve	4,750.00	
5240-0000	Janitorial	903.38	
5320-0000	Landscape Contract	1,752.00	
5420-0000	Pest Control	159.94	
5490-0000	Insured/Uninsured Claims	5,625.04	
5510-0000	Electricity	393.58	
5520-0000	Water	4,121.90	
5530-0000	Sewer	3,947.03	
5560-0000	Metro Sewer	3,734.36	
5710-0000	Office Expenses	506.06	
5711-0000	Management Fee	1,939.29	
5740-0000	Insurance Premium	41.65	
7110-0000	Major Maintenance Expense	3,723.54	
0110-0000	Checking		49,955.17
1310-0000	Replacement		3,723.54
2405-0000	A/P Operations	13,697.33	
		<u><u>53,678.71</u></u>	<u><u>53,678.71</u></u>

**DayBreak at Issaquah Ridge Owners Association**  
**For Cash Account : ALL**  
**From Earliest to 2/28/17**  
**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>
<b><u>1DBKR: DayBreak Maintenance Res.</u></b>										
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		
<b><u>1DOGP: Dogpoopbags.com, LLC</u></b>										
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		
<b><u>1CHAR: Charter Construction Inc.</u></b>										
03374	1/1/2017	164132-1	1/31/2017	50,119.76		0.00				32,559.88
				Construction Services					Yes Yes	No
		Other Payment(s)					000057	1/13/2017		15,000.00
		Other Payment(s)					000082	2/17/2017		17,559.88
	<i>Distribution(s)</i>	3511-0000	<i>Prior Year Income/Expense</i>					50,119.76		
<b><u>1DBKR: DayBreak Maintenance Res.</u></b>										
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		



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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>
<b><u>1DBKR: DayBreak Maintenance Res. (Continued....)</u></b>										
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		
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		
<b><u>1WASW: Washington Water Damage &amp;</u></b>										
03439	2/7/2017	PO 3452WB	3/9/2017	1,240.84		0.00				0.00
				G301					Yes Yes	No
<i>Distribution(s)</i>		5490-0000	<i>Insured/Uninsured Claims</i>					1,240.84		
03440	2/7/2017	PO 3452W A	3/9/2017	642.80		0.00				0.00
				G201					Yes Yes	No
<i>Distribution(s)</i>		5490-0000	<i>Insured/Uninsured Claims</i>					642.80		
<b><u>1BUIM: Building Maintenance Serv</u></b>										
03441	2/15/2017	BMS-2391	3/17/2017	903.38		0.00				0.00
				Janitorial					Yes Yes	No
<i>Distribution(s)</i>		5240-0000	<i>Janitorial</i>					903.38		

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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>
<b><u>Company Recap</u></b>										
				Total Posted Invoices			49,283.52			
				Total Posted Payments			25,968.21			
				Total Posted Discounts Taken			0.00			
				Net Posted Payments			25,968.21			
				Open Posted AP			23,315.31			
				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			23,315.31			
				Total Invoice Amounts			49,283.52			
				Total Distributions			49,283.52			
				Difference			0.00			