

**DAYBREAK AT ISSAQUAH RIDGE OA**  
**CASH FLOW STATEMENT**  
For the Period Sept 01, 2014 to Sept 30, 2014

OPERATING ACCOUNT - FOUNDATION BANK

BEGINNING BALANCE		\$18,142.60
Homeowner Assessments	21,449.60	
Reimb from Reserves for Aug "TC Quality Services" Invoice	7,500.00	
Prepaid Assessments	6,523.33	
Certified Letter Fee	75.00	
Late Fee	55.62	
Delinquent Letter Fee	47.00	
	<u>Total Receipts</u>	<u>35,650.55</u>
Operating Expenses Paid	(28,728.17)	
Transfer to Maintenance Reserve	(6,630.40)	
Bank Charges	0.00	
	<u>Total Disbursements</u>	<u>(35,358.57)</u>
ENDING BALANCE		<u><u>\$18,434.58</u></u>

MAINTENANCE RESERVE - FOUNDATION BANK

BEGINNING BALANCE		\$213,267.05
Transferred from Operating Interest	6,630.40	
	71.74	
	<u>Total Receipts</u>	<u>6,702.14</u>
Invoices Paid:		
Reimb to Operating for Aug "TC Quality Services" Invoice	(7,500.00)	
Bank Charges	0.00	
	<u>Total Disbursements</u>	<u>(7,500.00)</u>
ENDING BALANCE		<u><u>\$212,469.19</u></u>

**Balance Sheet**

As of September 30, 2014

**ASSETS**

**Current Assets**

**Operating Accounts**

Cash - Checking	18,434.58	
Assessments Receivable	23,615.75	
Prepaid Insurance	14,498.48	

**Total Operating Accounts**

56,548.81

**Reserve Accounts**

Maintenance Reserve	212,469.19	
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**Total Reserve Accounts**

212,469.19

**Total Assets**

269,018.00

**LIABILITY & HOMEOWNERS EQUITY**

**Operating Liabilities**

Prepaid Assessments	11,756.03	
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**Total Operating Liabilities**

11,756.03

**Reserve Liabilities**

**Homeowner Equity**

Excess of Rev over Exp	13,691.55	
Retained Earnings	240,570.42	
Prior Year Income/Expense	3,000.00	

**Total Homeowner Equity**

257,261.97

**Total Liability & Homeowners Equity**

269,018.00

## DayBreak at Issaquah Ridge Owners Association

### Income and Expense Statement

January 1, 2014 Through December 31, 2014

For the Month Ending September 30, 2014

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	25,181	25,181	0	226,628	226,632	4
Transfer to Reserves	(6,630)	(6,630)	0	(59,674)	(59,674)	0
Late Fees/Fines	63	50	(13)	563	506	(57)
Other Income	0	0	0	0	2	2
Insurance Claim Reimbursement	0	0	0	0	(11,207)	(11,207)
<b>Total Operating Revenue</b>	<b>18,614</b>	<b>18,601</b>	<b>(13)</b>	<b>167,517</b>	<b>156,259</b>	<b>(11,258)</b>
<b>Operating Expenses</b>						
<b>Maintenance Exp.</b>						
General Repair & Maint.	1,013	630	383	9,115	8,513	602
Janitorial	675	810	(135)	6,075	6,822	(747)
Landscape Other	208	1,686	(1,478)	1,875	2,773	(898)
Landscape Contract	1,217	3,723	(2,506)	10,950	19,765	(8,815)
Window/Gutter Cleaning	250	0	250	2,250	0	2,250
Fire/Life/Safety Monitor.	833	735	98	7,500	9,400	(1,900)
Pest Control	42	88	(46)	375	549	(174)
<b>Total Maintenance Exp.</b>	<b>4,238</b>	<b>7,672</b>	<b>(3,434)</b>	<b>38,140</b>	<b>47,822</b>	<b>(9,682)</b>
<b>Service/Utility Exp.</b>						
Electricity	390	297	93	3,506	3,093	413
Water	1,201	0	1,201	10,812	16,713	(5,901)
Sewer	1,170	0	1,170	10,531	10,271	260
Garbage	1,558	1,590	(32)	14,025	14,353	(328)
Irrigation Water	750	0	750	6,750	3,004	3,746
Metro Sewer	2,403	0	2,403	21,625	19,188	2,437
Storm Drainage	833	1,490	(657)	7,500	7,449	51
<b>Total Service/Utility Exp.</b>	<b>8,305</b>	<b>3,377</b>	<b>4,928</b>	<b>74,749</b>	<b>74,071</b>	<b>678</b>
<b>Administrative Exp.</b>						
Office Expenses	250	172	78	2,250	3,376	(1,126)
Management Fee	1,745	1,806	(61)	15,702	16,255	(553)
Legal	208	250	(42)	1,875	3,384	(1,509)
Insurance Premium	3,187	3,460	(273)	28,684	27,912	772
Master Association Dues	155	0	155	1,391	1,889	(498)
Licenses & Permits	2	0	2	15	0	15
Audit / Tax Return	115	0	115	1,035	1,440	(405)

## DayBreak at Issaquah Ridge Owners Association

### Income and Expense Statement

January 1, 2014 Through December 31, 2014  
For the Month Ending September 30, 2014

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>
Reserve Study	242	0	242	2,175	0	2,175
Miscellaneous Expense	167	0	167	1,500	0	1,500
<b>Total Administrative Exp.</b>	<b>6,071</b>	<b>5,688</b>	<b>383</b>	<b>54,627</b>	<b>54,256</b>	<b>371</b>
<b>Total Operating Expenses</b>	<b>18,614</b>	<b>16,737</b>	<b>1,877</b>	<b>167,516</b>	<b>176,149</b>	<b>(8,633)</b>
<b>Operating Gain(Loss)</b>	<b>0</b>	<b>1,864</b>	<b>1,864</b>	<b>1</b>	<b>(19,890)</b>	<b>(19,891)</b>
<b>Reserve Revenue</b>						
Major Maintenance Assess	6,630	6,630	0	59,674	59,674	0
Interest Income - Reserve	228	72	(156)	2,048	697	(1,351)
<b>Total Reserve Revenue</b>	<b>6,858</b>	<b>6,702</b>	<b>(156)</b>	<b>61,722</b>	<b>60,371</b>	<b>(1,351)</b>
<b>Reserve Expenses</b>						
Major Maintenance Expense	0	0	0	0	26,792	(26,792)
<b>Total Reserve Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,792</b>	<b>(26,792)</b>
<b>Reserve Gain(Loss)</b>	<b>6,858</b>	<b>6,702</b>	<b>(156)</b>	<b>61,722</b>	<b>33,579</b>	<b>(28,143)</b>
<b>Total Gain(Loss)</b>	<b>6,858</b>	<b>8,566</b>	<b>1,708</b>	<b>61,723</b>	<b>13,689</b>	<b>(48,034)</b>

**Date Range : 9/1/2014 To 9/30/2014 For Cash Account 1**

Check	Check Date	Vendor	Vendor Name	Vch #	Invoice Number	Invoice Date	Gross Amount	Discount	Net Amount	Check Amount
002856	09/01/2014	1KMM	Kappes Miller Management	02645	20144685	09/01/2014	1,806.15	0.00	1,806.15	1,806.15
002857	09/12/2014	1ACS	Association Collection Services, LLC	02649	20141046	09/10/2014	41.00	0.00	41.00	41.00
002858	09/12/2014	1ARMP	Law Offices of Patricia Army, LLC	02648	646	09/10/2014	472.50	0.00	472.50	472.50
002859	09/12/2014	1AUW	Association Underwriters	02647	20140283	09/10/2014	14,498.20	0.00	14,498.20	14,498.20
002860	09/12/2014	1CITI	City of Issaquah-Utility	02650	88-2492	09/10/2014	1,489.78	0.00	1,489.78	1,489.78
002861	09/12/2014	1ETEC	Earth Tech Industries, LLC	02651	21110380	09/10/2014	3,547.80	0.00	3,547.80	3,547.80
002862	09/12/2014	1HAIP	Hanis Irvine Prothero, PLLC	02652	63460	09/10/2014	250.00	0.00	250.00	250.00
002863	09/12/2014	1INGS	Integrity Group Services	02661	14067	09/12/2014	630.00	0.00	630.00	630.00
002864	09/12/2014	1INNS	Innovative Systems Tech, Inc.	02653	10135	09/10/2014	735.00	0.00	735.00	735.00
002865	09/12/2014	1KMM	Kappes Miller Management	02654	20144776	09/10/2014	92.93	0.00	92.93	
				02655	20144836	09/10/2014	101.50	0.00	101.50	
<b>Total for Check Number 002865</b>							<b>194.43</b>	<b>0.00</b>	<b>194.43</b>	<b>194.43</b>
002866	09/12/2014	1RECC	Recology Cleanscapes	02656	1350123	09/10/2014	1,590.42	0.00	1,590.42	1,590.42
002867	09/12/2014	1WILL	Willards Pest Control	02657	121327	09/10/2014	87.60	0.00	87.60	87.60
002868	09/22/2014	1PSE	Puget Sound Energy	02663	8/6-9/5 (7) inv	09/22/2014	296.91	0.00	296.91	296.91
002869	09/29/2014	1BUIM	Building Maintenance Services, Inc.	02665	BMS-1666	09/25/2014	810.40	0.00	810.40	810.40
002870	09/29/2014	1DBKR	DayBreak Maintenance Res.	02460		09/01/2014	6,630.40	0.00	6,630.40	6,630.40
002871	09/29/2014	1EATI	Earth Tech Industries, LLC	02669	21110409	09/26/2014	1,861.50	0.00	1,861.50	1,861.50
002872	09/29/2014	1KMM	Kappes Miller Management	02666	20145186	09/25/2014	28.64	0.00	28.64	
				02667	20145005	09/25/2014	17.61	0.00	17.61	
				02668	20145104	09/25/2014	30.29	0.00	30.29	
<b>Total for Check Number 002872</b>							<b>76.54</b>	<b>0.00</b>	<b>76.54</b>	<b>76.54</b>
002873	09/29/2014	1PESO	Peter Soechting	02662		09/17/2014	339.94	0.00	339.94	339.94
<b>Cash Account 1 Totals</b>							<b>35,358.57</b>	<b>0.00</b>	<b>35,358.57</b>	<b>35,358.57</b>
000054	09/29/2014	1DBRK	Day Break Condominium Association	02664	Reimb Op	09/23/2014	7,500.00	0.00	7,500.00	7,500.00
<b>Cash Account 3 Totals</b>							<b>7,500.00</b>	<b>0.00</b>	<b>7,500.00</b>	<b>7,500.00</b>
<b>Property/Company Totals for DayBreak at Issaquah Ridge Owners Assoc</b>							<b>42,858.57</b>	<b>0.00</b>	<b>42,858.57</b>	<b>42,858.57</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 Cash - Checking</b>						
02664	1DBRK - Day Break Condominium Associ	Reimb Op for TC Quality Inv	Reimb Op	000054	\$7,500.00	\$7,500.00
<b>0250-0000 Prepaid Insurance</b>						
02647	1AUW - Association Underwriters	9/25/14-9/25/15 Quake/Flood INS	20140283	002859	\$14,498.20	\$14,498.20
<b>1310-0000 Maintenance Reserve</b>						
02460	1DBKR - DayBreak Maintenance Res.	reserve transfer		002870	\$6,630.40	\$6,630.40
<b>2403-0000 Prepaid Assessments</b>						
02673	1PESO - Peter Soechting	Open Credit Refund			\$339.94	\$339.94
<b>2435-0000 Accrued Expenses - RR</b>						
02673	1PESO - Peter Soechting	Open Credit Refund			(339.94)	
02662	1PESO - Peter Soechting	Open Credit Refund		002873	\$339.94	\$0.00
<b>5220-0000 General Repair &amp; Maint.</b>						
02661	1INGS - Integrity Group Services	Scope of Work for Roofs	14067	002863	\$630.00	\$630.00
<b>5240-0000 Janitorial</b>						
02665	1BUIM - Building Maintenance Services, I	Monthly Janitorial Services	BMS-1666	002869	\$810.40	\$810.40
<b>5310-0000 Landscape Other</b>						
02651	1ETEC - Earth Tech Industries, LLC	Landscaping	21110380	002861	\$1,686.30	\$1,686.30
<b>5320-0000 Landscape Contract</b>						
02651	1ETEC - Earth Tech Industries, LLC	Landscaping	21110380	002861	1,861.50	
02669	1EATI - Earth Tech Industries, LLC	Monthly Maint	21110409	002871	\$1,861.50	\$3,723.00
<b>5360-0000 Fire/Life/Safety Monitor.</b>						
02653	1INNS - Innovative Systems Tech, Inc.	Fire Alarm Monitoring	10135	002864	\$735.00	\$735.00
<b>5420-0000 Pest Control</b>						
02657	1WILL - Willards Pest Control	8/3 pest control	121327	002867	\$87.60	\$87.60
<b>5510-0000 Electricity</b>						
02663	1PSE - Puget Sound Energy	Electricity 8/6-9/5 (7 inv)	8/6-9/5 (7) inv	002868	\$296.91	\$296.91
<b>5540-0000 Garbage</b>						
02656	1RECC - Recology Cleanscapes	garbage	1350123	002866	\$1,590.42	\$1,590.42
<b>5570-0000 Storm Drainage</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>
02650	1CITI - City of Issaquah-Utility	7/1-8/31 stormwater	88-2492	002860	\$1,489.78	\$1,489.78
<b>5710-0000 Office Expenses</b>						
02668	1KMM - Kappes Miller Management	Copies & Envelopes	20145104	002872	30.29	
02654	1KMM - Kappes Miller Management	DLF, NSF	20144776	002865	92.93	
02655	1KMM - Kappes Miller Management	Archive Box Storage	20144836	002865	101.50	
02666	1KMM - Kappes Miller Management	Postage	20145186	002872	28.64	
02667	1KMM - Kappes Miller Management	Bank Analysis Charge 8/1-8/31	20145005	002872	\$17.61	\$270.97
<b>5711-0000 Management Fee</b>						
02645	1KMM - Kappes Miller Management	Management Fee - September 2014	20144685	002856	\$1,806.15	\$1,806.15
<b>5730-0000 Legal</b>						
02648	1ARMP - Law Offices of Patricia Army, LL	C-203	646	002858	472.50	
02649	1ACS - Association Collection Services, I	C203	20141046	002857	41.00	
02652	1HAIP - Hanis Irvine Prothero, PLLC	Legal	63460	002862	\$250.00	\$763.50
<b>Distribution Total</b>						\$42,858.57

**Account Summary**

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
0110-0000	Cash - Checking	7,500.00	
0250-0000	Prepaid Insurance	14,498.20	
1310-0000	Maintenance Reserve	6,630.40	
2403-0000	Prepaid Assessments	339.94	
5220-0000	General Repair & Maint.	630.00	
5240-0000	Janitorial	810.40	
5310-0000	Landscape Other	1,686.30	
5320-0000	Landscape Contract	3,723.00	
5360-0000	Fire/Life/Safety Monitor.	735.00	
5420-0000	Pest Control	87.60	
5510-0000	Electricity	296.91	
5540-0000	Garbage	1,590.42	
5570-0000	Storm Drainage	1,489.78	
5710-0000	Office Expenses	270.97	
5711-0000	Management Fee	1,806.15	
5730-0000	Legal	763.50	

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<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
0110-0000	Checking		35,358.57
1310-0000	Replacement		7,500.00
		<u>42,858.57</u>	<u>42,858.57</u>