

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

OPERATING ACCOUNT - PUGET SOUND BANK

BEGINNING BALANCE			\$32,195.07
Homeowner Assessments		28,029.11	
Prepaid Assessments		1,437.15	
Late Fee		25.00	
Delinquent Letter Fee		23.50	
Maintenance Reimbursement		359.66	
	Total Receipts	<u>29,874.42</u>	
Operating Expenses Paid		(27,075.52)	
Transfer to Maintenance Reserve		0.00	
	Total Disbursements	<u>(27,075.52)</u>	
ENDING BALANCE			<u><u>\$34,993.97</u></u>

MAINTENANCE RESERVE - PACIFIC CONTINENTAL

BEGINNING BALANCE			\$76,417.82
Reserve Transfer		0.00	
Interest		32.62	
	Total Receipts	<u>32.62</u>	
Expenses:			
None		0.00	
	Total Disbursements	<u>0.00</u>	
ENDING BALANCE			<u><u>\$76,450.44</u></u>

**Balance Sheet**

As of July 31, 2017

**ASSETS**

**Current Assets**

**Operating Accounts**

Operating - Puget Sound Bank	34,993.97	
Assessments Receivable	17,960.78	
Prepaid Insurance	23,027.07	
Prepaid Expenses	4,920.00	

**Total Operating Accounts**

80,901.82

**Reserve Accounts**

Maintenance Reserve	76,450.44	
A/R due from Operations	20,011.25	

**Total Reserve Accounts**

96,461.69

**Total Assets**

177,363.51

**LIABILITY & HOMEOWNERS EQUITY**

**Operating Liabilities**

Prepaid Assessments	6,925.65	
Open Credit Refund	(308.28)	
Accounts Payable	26,718.41	

**Total Operating Liabilities**

33,335.78

**Reserve Liabilities**

Accrued Expenses - RR	4,361.21	
-----------------------	----------	--

**Total Reserve Liabilities**

4,361.21

**Homeowner Equity**

Excess of Rev over Exp	66,277.02	
Retained Earnings	132,612.96	
Prior Year Income/Expense	(59,223.46)	

**Total Homeowner Equity**

139,666.52

**Total Liability & Homeowners Equity**

177,363.51

## DayBreak at Issaquah Ridge Owners Association

### Income and Expense Statement

January 1, 2017 Through December 31, 2017

For the Month Ending July 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>
<b>Operating Revenue</b>						
Homeowner Fees	30,223	30,223	0	211,564	211,564	0
Transfer to Reserves	(4,750)	(4,750)	0	(33,250)	(33,250)	0
Late Fees/Fines	0	(60)	(60)	0	215	215
Other Income	0	200	200	0	1,000	1,000
Insurance Claim Reimbursement	0	0	0	0	30,000	30,000
<b>Total Operating Revenue</b>	<b>25,473</b>	<b>25,613</b>	<b>140</b>	<b>178,314</b>	<b>209,529</b>	<b>31,215</b>
<b>Operating Expenses</b>						
<b>Maintenance Exp.</b>						
General Repair & Maint.	1,724	0	1,724	12,069	(14,631)	26,700
Janitorial	822	877	(55)	5,751	5,477	274
Landscape Other	250	0	250	1,750	215	1,535
Landscape Contract	1,668	1,760	(92)	11,678	12,296	(618)
Window/Gutter Cleaning	240	0	240	1,683	0	1,683
Fire/Life/Safety Monitor.	1,155	149	1,006	8,083	4,331	3,752
Dryer Vent Cleaning	172	0	172	1,202	0	1,202
Pest Control	160	161	(1)	1,120	963	157
Insured/Uninsured Claims	833	267	566	5,833	41,312	(35,479)
<b>Total Maintenance Exp.</b>	<b>7,024</b>	<b>3,214</b>	<b>3,810</b>	<b>49,169</b>	<b>49,963</b>	<b>(794)</b>
<b>Service/Utility Exp.</b>						
Electricity	367	176	191	2,567	2,157	410
Water	2,128	0	2,128	14,896	17,507	(2,611)
Sewer	1,940	0	1,940	13,580	15,778	(2,198)
Garbage	1,756	0	1,756	12,289	12,704	(415)
Irrigation Water	1,593	0	1,593	11,152	0	11,152
Metro Sewer	1,810	0	1,810	12,670	16,299	(3,629)
Storm Drainage	821	0	821	5,748	6,443	(695)
<b>Total Service/Utility Exp.</b>	<b>10,415</b>	<b>176</b>	<b>10,239</b>	<b>72,902</b>	<b>70,888</b>	<b>2,014</b>
<b>Administrative Exp.</b>						
Office Expenses	375	219	156	2,625	1,343	1,282
Management Fee	1,916	1,899	17	13,413	13,376	37
Legal	250	(41)	291	1,750	75	1,675
Insurance Premium	5,015	5,724	(709)	35,108	32,778	2,330
Master Association Dues	208	0	208	1,458	0	1,458

## DayBreak at Issaquah Ridge Owners Association

### Income and Expense Statement

January 1, 2017 Through December 31, 2017

For the Month Ending July 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>
Licenses & Permits	1	0	1	6	10	(4)
Bad Debt Expense	0	0	0	0	9,858	(9,858)
Audit / Tax Return	144	0	144	1,009	1,750	(741)
Reserve Study	125	0	125	875	0	875
<b>Total Administrative Exp.</b>	<b>8,034</b>	<b>7,801</b>	<b>233</b>	<b>56,244</b>	<b>59,190</b>	<b>(2,946)</b>
<b>Total Operating Expenses</b>	<b>25,473</b>	<b>11,191</b>	<b>14,282</b>	<b>178,315</b>	<b>180,041</b>	<b>(1,726)</b>
<b>Operating Gain(Loss)</b>	<b>0</b>	<b>14,422</b>	<b>14,422</b>	<b>(1)</b>	<b>29,488</b>	<b>29,489</b>
<b>Reserve Revenue</b>						
Major Maintenance Assess	4,750	4,750	0	33,250	33,250	0
Interest Income - Reserve	42	33	(9)	292	228	(64)
<b>Total Reserve Revenue</b>	<b>4,792</b>	<b>4,783</b>	<b>(9)</b>	<b>33,542</b>	<b>33,478</b>	<b>(64)</b>
<b>Reserve Expenses</b>						
Major Maintenance Expense	0	0	0	0	(3,309)	3,309
<b>Total Reserve Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,309)</b>	<b>3,309</b>
<b>Reserve Gain(Loss)</b>	<b>4,792</b>	<b>4,783</b>	<b>(9)</b>	<b>33,542</b>	<b>36,787</b>	<b>3,245</b>
<b>Total Gain(Loss)</b>	<b>4,792</b>	<b>19,205</b>	<b>14,413</b>	<b>33,541</b>	<b>66,275</b>	<b>32,734</b>

Date Range : 7/1/2017 To 7/31/2017 For Cash Account 1

Check	Check Date	Vendor	Vendor Name	Vch #	Invoice Number	Invoice Date	Gross Amount	Discount	Net Amount	Check Amount
000070	07/31/2017	MA010	MATHIAS, CHRISTOPHER	03560		07/31/2017	-9.00	0.00	-9.00	-9.00
000102	07/31/2017	1ACS	Association Collection Services, LLC	03559	20170136	07/31/2017	-41.00	0.00	-41.00	-41.00
000150	07/01/2017	1KMM	Kappes Miller Management	03537	20172988	07/01/2017	1,899.40	0.00	1,899.40	1,899.40
000154	07/17/2017	1ACS	Association Collection Services, LLC	03545	20170317	07/07/2017	41.00	0.00	41.00	41.00
000155	07/17/2017	1AUW	Association Underwriters	03544	20170301	07/07/2017	4,393.80	0.00	4,393.80	4,393.80
000156	07/17/2017	1BROE	Robert Broeckelmann and Dongyan Feng	03531		06/28/2017	308.28	0.00	308.28	308.28
000157	07/17/2017	1BUIM	Building Maintenance Services, Inc.	03548	BMS-2527	07/10/2017	876.80	0.00	876.80	876.80
000158	07/17/2017	1CITI	City of Issaquah-Utility	03542	88-2492-00	06/30/2017	1,626.27	0.00	1,626.27	1,626.27
000159	07/17/2017	1ETEC	Earth Tech Industries, LLC	03540	21116436	07/01/2017	1,760.00	0.00	1,760.00	
				03541	21116510	06/23/2017	107.25	0.00	107.25	
<b>Total for Check Number 000159</b>							<b>1,867.25</b>	<b>0.00</b>	<b>1,867.25</b>	<b>1,867.25</b>
000160	07/17/2017	1INNS	Innovative Systems Tech, Inc.	03546	14790	07/07/2017	148.51	0.00	148.51	148.51
000161	07/17/2017	1KMM	Kappes Miller Management	03543	20173142	07/07/2017	156.87	0.00	156.87	156.87
000162	07/17/2017	1RECC	Recology Cleanscapes	03547	2230206	06/30/2017	1,831.69	0.00	1,831.69	1,831.69
000163	07/17/2017	1SAMM	Sammamish Plateau	03539	4/17-6/17	06/14/2017	12,526.00	0.00	12,526.00	12,526.00
000164	07/17/2017	1WASW	Washington Water Damage &	03538	3589W	06/02/2017	90.00	0.00	90.00	90.00
000165	07/28/2017	1ACS	Association Collection Services, LLC	03554	20170366	07/21/2017	31.00	0.00	31.00	31.00
000166	07/28/2017	1AUW	Association Underwriters	03555	20170335	07/21/2017	292.63	0.00	292.63	292.63
000167	07/28/2017	1FISP	Fishcher Plumbing	03551	S172783	06/28/2017	266.70	0.00	266.70	266.70
000168	07/28/2017	1FRDE	Derek and Haley Francis	03549		07/17/2017	286.01	0.00	286.01	286.01
000169	07/28/2017	1KMM	Kappes Miller Management	03553	20173225	07/21/2017	58.73	0.00	58.73	
				03556	20173304	07/21/2017	27.18	0.00	27.18	
				03557	20173379	07/21/2017	61.04	0.00	61.04	
<b>Total for Check Number 000169</b>							<b>146.95</b>	<b>0.00</b>	<b>146.95</b>	<b>146.95</b>
000170	07/28/2017	1PSE	Puget Sound Energy	03552	062017	07/07/2017	175.69	0.00	175.69	175.69
000171	07/28/2017	1WILL	Willards Pest Control	03550	187994	07/03/2017	160.67	0.00	160.67	160.67
<b>Cash Account 1 Totals</b>							<b>27,075.52</b>	<b>0.00</b>	<b>27,075.52</b>	<b>27,075.52</b>
<b>Property/Company Totals for DayBreak at Issaquah Ridge Owners Assoc</b>							<b>27,075.52</b>	<b>0.00</b>	<b>27,075.52</b>	<b>27,075.52</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>0250-0000 Prepaid Insurance</b>						
03544	1AUW - Association Underwriters	Insurance 6/17-6/18 pmt 1 of 8	20170301	000155	\$4,393.80	\$4,393.80
<b>1310-0000 Maintenance Reserve</b>						
03396	1DBKR - DayBreak Maintenance Res.	Reserve Transfer			\$4,750.00	\$4,750.00
<b>2435-0000 Accrued Expenses - RR</b>						
03560	MA010 - MATHIAS, CHRISTOPHER	Credit Voucher #03389		000070	(9.00)	
03549	1FRDE - Derek and Haley Francis	Open Credit Refund		000168	\$286.01	\$277.01
<b>5240-0000 Janitorial</b>						
03548	1BUIM - Building Maintenance Services, I	Janitorial	BMS-2527	000157	\$876.80	\$876.80
<b>5320-0000 Landscape Contract</b>						
03540	1ETEC - Earth Tech Industries, LLC	Landscaping	21116436	000159	\$1,760.00	\$1,760.00
<b>5360-0000 Fire/Life/Safety Monitor.</b>						
03546	1INNS - Innovative Systems Tech, Inc.	Replced Battery AES Radio	14790	000160	\$148.51	\$148.51
<b>5420-0000 Pest Control</b>						
03550	1WILL - Willards Pest Control	Pest Control	187994	000171	\$160.67	\$160.67
<b>5510-0000 Electricity</b>						
03552	1PSE - Puget Sound Energy	Electricity 6/6-7/6 (7 inv)	062017	000170	\$175.69	\$175.69
<b>5710-0000 Office Expenses</b>						
03543	1KMM - Kappes Miller Management	DLF, Handling Fee	20173142	000161	156.87	
03553	1KMM - Kappes Miller Management	Bank Analysis Fee	20173225	000169	58.73	
03556	1KMM - Kappes Miller Management	Postage	20173304	000169	27.18	
03557	1KMM - Kappes Miller Management	Copies/Envelopes	20173379	000169	\$61.04	\$303.82
<b>5711-0000 Management Fee</b>						
03537	1KMM - Kappes Miller Management	Management Fee - July 2017	20172988	000150	\$1,899.40	\$1,899.40
<b>5730-0000 Legal</b>						
03545	1ACS - Association Collection Services, I	Acct Maint Fee	20170317	000154	41.00	
03554	1ACS - Association Collection Services, I	Ten Day Demand Letter	20170366	000165	31.00	
03559	1ACS - Association Collection Services, I	Credit Voucher #03472	20170136	000102	(\$41.00)	\$31.00
<b>5740-0000 Insurance Premium</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>
03555	1AUW - Association Underwriters	Master Insurance Finance Charge	20170335	000166	\$292.63	\$292.63
					<b>Distribution Total</b>	<u><u>\$15,069.33</u></u>

**Account Summary**

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
0250-0000	Prepaid Insurance	4,393.80	
1310-0000	Maintenance Reserve	4,750.00	
2435-0000	Accrued Expenses - RR	277.01	
5240-0000	Janitorial	876.80	
5320-0000	Landscape Contract	1,760.00	
5360-0000	Fire/Life/Safety Monitor.	148.51	
5420-0000	Pest Control	160.67	
5510-0000	Electricity	175.69	
5710-0000	Office Expenses	303.82	
5711-0000	Management Fee	1,899.40	
5730-0000	Legal	31.00	
5740-0000	Insurance Premium	292.63	
0110-0000	Checking		27,075.52
2405-0000	A/P Operations	12,006.19	
		<u><u>27,075.52</u></u>	<u><u>27,075.52</u></u>

**DayBreak at Issaquah Ridge Owners Association**  
**For Cash Account : ALL**  
**From Earliest to 7/31/17**  
**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>
<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>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		
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**  
**For Cash Account : ALL**  
**From Earliest to 7/31/17**  
**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>
<b>1DBKR: DayBreak Maintenance Res. (Continued....)</b>										
<b>03393</b>	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		
<b>03394</b>	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		
<b>03395</b>	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		
<b>03396</b>	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		
<b>03403</b>	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 7/31/17**  
**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>
<b><u>Company Recap</u></b>										
				Total Posted Invoices						20,126.74
				Total Posted Payments						-6,591.67
				Total Posted Discounts Taken						0.00
				Net Posted Payments						-6,591.67
				Open Posted AP						26,718.41
				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						26,718.41
				Total Invoice Amounts						20,126.74
				Total Distributions						20,126.74
				Difference						0.00