

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

OPERATING ACCOUNT - PUGET SOUND BANK

BEGINNING BALANCE			\$26,954.45
Homeowner Assessments		30,035.72	
Prepaid Assessments		(1,018.42)	
Late Fee		19.00	
Delinquent Letter Fee		23.50	
Maintenance Reimbursement		107.89	
	Total Receipts	<u>29,167.69</u>	
Operating Expenses Paid		(47,478.78)	
Transfer to Maintenance Reserve		0.00	
	Total Disbursements	<u>(47,478.78)</u>	
ENDING BALANCE			<u><u>\$8,643.36</u></u>

MAINTENANCE RESERVE - PACIFIC CONTINENTAL

BEGINNING BALANCE			\$76,353.67
Reserve Transfer		0.00	
Interest		32.60	
	Total Receipts	<u>32.60</u>	
Expenses:			
None		0.00	
	Total Disbursements	<u>0.00</u>	
ENDING BALANCE			<u><u>\$76,386.27</u></u>

**Balance Sheet**

**As of May 31, 2017**

**ASSETS**

**Current Assets**

**Operating Accounts**

Operating - Puget Sound Bank	8,643.36
Assessments Receivable	31,354.65
Prepaid Insurance	13,493.31
Prepaid Expenses	4,920.00

<b>Total Operating Accounts</b>		<b>58,411.32</b>
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**Reserve Accounts**

Maintenance Reserve	76,386.27
A/R due from Operations	10,511.25

<b>Total Reserve Accounts</b>		<b>86,897.52</b>
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<b>Total Assets</b>		<b>145,308.84</b>
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**LIABILITY & HOMEOWNERS EQUITY**

**Operating Liabilities**

Prepaid Assessments	6,279.05
Accounts Payable	17,218.41

<b>Total Operating Liabilities</b>		<b>23,497.46</b>
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**Reserve Liabilities**

Accrued Expenses - RR	4,043.93
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<b>Total Reserve Liabilities</b>		<b>4,043.93</b>
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**Homeowner Equity**

Excess of Rev over Exp	44,377.95
Retained Earnings	132,612.96
Prior Year Income/Expense	(59,223.46)

<b>Total Homeowner Equity</b>		<b>117,767.45</b>
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<b>Total Liability &amp; Homeowners Equity</b>		<b>145,308.84</b>
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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 May 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	151,117	151,117	0
Transfer to Reserves	(4,750)	(4,750)	0	(23,750)	(23,750)	0
Late Fees/Fines	0	100	100	0	200	200
Other Income	0	0	0	0	200	200
Insurance Claim Reimbursement	0	15,000	15,000	0	30,000	30,000
<b>Total Operating Revenue</b>	<b>25,473</b>	<b>40,573</b>	<b>15,100</b>	<b>127,367</b>	<b>157,767</b>	<b>30,400</b>
<b>Operating Expenses</b>						
<b>Maintenance Exp.</b>						
General Repair & Maint.	1,724	615	1,109	8,621	(7,803)	16,424
Janitorial	822	740	82	4,108	3,861	247
Landscape Other	250	0	250	1,250	0	1,250
Landscape Contract	1,668	1,760	(92)	8,342	8,776	(434)
Window/Gutter Cleaning	240	0	240	1,202	0	1,202
Fire/Life/Safety Monitor.	1,155	507	648	5,773	3,447	2,326
Dryer Vent Cleaning	172	0	172	858	0	858
Pest Control	160	161	(1)	800	641	159
Insured/Uninsured Claims	833	23,335	(22,502)	4,167	34,020	(29,853)
<b>Total Maintenance Exp.</b>	<b>7,024</b>	<b>27,118</b>	<b>(20,094)</b>	<b>35,121</b>	<b>42,942</b>	<b>(7,821)</b>
<b>Service/Utility Exp.</b>						
Electricity	367	226	141	1,833	1,763	70
Water	2,128	0	2,128	10,640	13,202	(2,562)
Sewer	1,940	0	1,940	9,700	11,802	(2,102)
Garbage	1,756	1,832	(76)	8,778	9,040	(262)
Irrigation Water	1,593	0	1,593	7,965	0	7,965
Metro Sewer	1,810	0	1,810	9,050	12,054	(3,004)
Storm Drainage	821	1,626	(805)	4,105	4,816	(711)
<b>Total Service/Utility Exp.</b>	<b>10,415</b>	<b>3,684</b>	<b>6,731</b>	<b>52,071</b>	<b>52,677</b>	<b>(606)</b>
<b>Administrative Exp.</b>						
Office Expenses	375	48	327	1,875	1,130	745

## DayBreak at Issaquah Ridge Owners Association

### Income and Expense Statement

January 1, 2017 Through December 31, 2017

For the Month Ending May 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>
Management Fee	1,916	1,899	17	9,581	9,577	4
Legal	250	0	250	1,250	116	1,134
Insurance Premium	5,015	4,493	522	25,077	22,561	2,516
Master Association Dues	208	0	208	1,042	0	1,042
Licenses & Permits	1	0	1	4	0	4
Bad Debt Expense	0	0	0	0	9,858	(9,858)
Audit / Tax Return	144	1,750	(1,606)	721	1,750	(1,029)
Reserve Study	125	0	125	625	0	625
<b>Total Administrative Exp.</b>	<b>8,034</b>	<b>8,190</b>	<b>(156)</b>	<b>40,175</b>	<b>44,992</b>	<b>(4,817)</b>
<b>Total Operating Expenses</b>	<b>25,473</b>	<b>38,992</b>	<b>(13,519)</b>	<b>127,367</b>	<b>140,611</b>	<b>(13,244)</b>
<b>Operating Gain(Loss)</b>	<b>0</b>	<b>1,581</b>	<b>1,581</b>	<b>0</b>	<b>17,156</b>	<b>17,156</b>
<b>Reserve Revenue</b>						
Major Maintenance Assess	4,750	4,750	0	23,750	23,750	0
Interest Income - Reserve	42	33	(9)	208	164	(44)
<b>Total Reserve Revenue</b>	<b>4,792</b>	<b>4,783</b>	<b>(9)</b>	<b>23,958</b>	<b>23,914</b>	<b>(44)</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>23,958</b>	<b>27,223</b>	<b>3,265</b>
<b>Total Gain(Loss)</b>	<b>4,792</b>	<b>6,364</b>	<b>1,572</b>	<b>23,958</b>	<b>44,379</b>	<b>20,421</b>

**Date Range : 5/1/2017 To 5/31/2017 For Cash Account 1**

Check	Check Date	Vendor	Vendor Name	Vch #	Invoice Number	Invoice Date	Gross Amount	Discount	Net Amount	Check Amount
000117	05/01/2017	1KMM	Kappes Miller Management	03489	20172064	05/01/2017	1,899.40	0.00	1,899.40	1,899.40
000118	05/01/2017	1FISP	Fishcher Plumbing	03491	S171687	04/14/2017	192.50	0.00	192.50	192.50
000119	05/01/2017	1KMM	Kappes Miller Management	03490	20171947	04/20/2017	49.02	0.00	49.02	49.02
000120	05/12/2017	1ARMP	Law Offices of Patricia Army, LLC	03496	3369	04/30/2017	149.00	0.00	149.00	149.00
000121	05/12/2017	1AUW	Association Underwriters	03503	20170211	05/08/2017	1,250.73	0.00	1,250.73	1,250.73
000122	05/12/2017	1CCS	Condominium Construction Services, LLC	03505	201700176	05/09/2017	11,050.00	0.00	11,050.00	
				03506	201700164	05/09/2017	910.11	0.00	910.11	
<b>Total for Check Number 000122</b>							<b>11,960.11</b>	<b>0.00</b>	<b>11,960.11</b>	<b>11,960.11</b>
000123	05/12/2017	1CHAR	Charter Construction Inc.	03374	164132-1	01/01/2017	8,779.94	0.00	8,779.94	8,779.94
000124	05/12/2017	1CITI	City of Issaquah-Utility	03498	007227	04/30/2017	1,626.27	0.00	1,626.27	1,626.27
000125	05/12/2017	1ETEC	Earth Tech Industries, LLC	03492	21116134	05/01/2017	1,760.00	0.00	1,760.00	1,760.00
000126	05/12/2017	1FARG	Famers Insurance Group	03494	F001750410010001	04/24/2017	2,159.87	0.00	2,159.87	2,159.87
000127	05/12/2017	1FISR	Fischer Restoration	03497	Z17024200	05/02/2017	3,105.37	0.00	3,105.37	3,105.37
000128	05/12/2017	1INNS	Innovative Systems Tech, Inc.	03493	14228	05/01/2017	735.00	0.00	735.00	
				03499	14331	05/04/2017	115.51	0.00	115.51	
<b>Total for Check Number 000128</b>							<b>850.51</b>	<b>0.00</b>	<b>850.51</b>	<b>850.51</b>
000129	05/12/2017	1KMM	Kappes Miller Management	03504	20172171	05/08/2017	67.39	0.00	67.39	67.39
000130	05/12/2017	1RECC	Recology Cleanscapes	03500	2175075	04/30/2017	1,831.69	0.00	1,831.69	1,831.69
000131	05/12/2017	1TQUA	TC Quality Solutions	03495	17-1433	03/28/2017	410.63	0.00	410.63	410.63
000132	05/12/2017	1WILL	Willards Pest Control	03501	180720	04/10/2017	0.73	0.00	0.73	
				03502	182961	05/04/2017	160.67	0.00	160.67	
<b>Total for Check Number 000132</b>							<b>161.40</b>	<b>0.00</b>	<b>161.40</b>	<b>161.40</b>
000133	05/31/2017	1ALSC	Alpine Specialty Cleaning, Inc.	03508	147057	05/12/2017	499.95	0.00	499.95	499.95
000134	05/31/2017	1BUIM	Building Maintenance Services, Inc.	03509	BMS-2468	05/10/2017	739.80	0.00	739.80	739.80
000135	05/31/2017	1CCS	Condominium Construction Services, LLC	03507	201700183	05/23/2017	7,859.18	0.00	7,859.18	7,859.18
000136	05/31/2017	1JVAN	Joseph H. Vandal, CPA PS	03511	128135	01/05/2017	1,750.00	0.00	1,750.00	1,750.00
000137	05/31/2017	1KMM	Kappes Miller Management	03512	201702324	05/22/2017	35.55	0.00	35.55	
				03513	20172397	05/22/2017	61.22	0.00	61.22	
				03514	20172241	05/22/2017	53.22	0.00	53.22	
<b>Total for Check Number 000137</b>							<b>149.99</b>	<b>0.00</b>	<b>149.99</b>	<b>149.99</b>
000138	05/31/2017	1PSE	Puget Sound Energy	03510	042017	05/05/2017	226.03	0.00	226.03	226.03
<b>Cash Account 1 Totals</b>							<b>47,478.78</b>	<b>0.00</b>	<b>47,478.78</b>	<b>47,478.78</b>
<b>Property/Company Totals for DayBreak at Issaquah Ridge Owners Assoc</b>							<b>47,478.78</b>	<b>0.00</b>	<b>47,478.78</b>	<b>47,478.78</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>						
03503	1AUW - Association Underwriters	Earth/DIC 9/16-/17 Pmt 8 of 8	20170211	000121	\$1,250.73	\$1,250.73
<b>1310-0000 Maintenance Reserve</b>						
03394	1DBKR - DayBreak Maintenance Res.	Reserve Transfer			\$4,750.00	\$4,750.00
<b>5220-0000 General Repair &amp; Maint.</b>						
03499	1INNS - Innovative Systems Tech, Inc.	Check powr to pool light	14331	000128	115.51	
03508	1ALSC - Alpine Specialty Cleaning, Inc.	Cleaning	147057	000133	\$499.95	\$615.46
<b>5240-0000 Janitorial</b>						
03509	1BUIM - Building Maintenance Services, I	Janitorial	BMS-2468	000134	\$739.80	\$739.80
<b>5320-0000 Landscape Contract</b>						
03492	1ETEC - Earth Tech Industries, LLC	Landscaping	21116134	000125	\$1,760.00	\$1,760.00
<b>5360-0000 Fire/Life/Safety Monitor.</b>						
03493	1INNS - Innovative Systems Tech, Inc.	Fire Alarm Monitoring	14228	000128	\$735.00	\$735.00
<b>5420-0000 Pest Control</b>						
03502	1WILL - Willards Pest Control	Pest Control	182961	000132	\$160.67	\$160.67
<b>5490-0000 Insured/Uninsured Claims</b>						
03497	1FISR - Fischer Restoration	Water Damage Mitigation	Z17024200	000127	3,105.37	
03505	1CCS - Condominium Construction Servi	A103 Restoration	201700176	000122	11,050.00	
03506	1CCS - Condominium Construction Servi	A203 leak into A103	201700164	000122	910.11	
03507	1CCS - Condominium Construction Servi	A103 Unit Restore	201700183	000135	\$7,859.18	\$22,924.66
<b>5510-0000 Electricity</b>						
03510	1PSE - Puget Sound Energy	Electricity 4/5-5/4 (7 inv)	042017	000138	\$226.03	\$226.03
<b>5710-0000 Office Expenses</b>						
03504	1KMM - Kappes Miller Management	CLF, DLF	20172171	000129	67.39	
03512	1KMM - Kappes Miller Management	Postage	201702324	000137	35.55	
03513	1KMM - Kappes Miller Management	Copies/Envelopes	20172397	000137	61.22	
03514	1KMM - Kappes Miller Management	Bank Analysis Fee	20172241	000137	\$53.22	\$217.38
<b>5711-0000 Management Fee</b>						
03489	1KMM - Kappes Miller Management	Management Fee - May 2017	20172064	000117	\$1,899.40	\$1,899.40

<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>Distribution Total</b>	<u><u>\$35,279.13</u></u>

**Account Summary**

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
0250-0000	Prepaid Insurance	1,250.73	
1310-0000	Maintenance Reserve	4,750.00	
5220-0000	General Repair & Maint.	615.46	
5240-0000	Janitorial	739.80	
5320-0000	Landscape Contract	1,760.00	
5360-0000	Fire/Life/Safety Monitor.	735.00	
5420-0000	Pest Control	160.67	
5490-0000	Insured/Uninsured Claims	22,924.66	
5510-0000	Electricity	226.03	
5710-0000	Office Expenses	217.38	
5711-0000	Management Fee	1,899.40	
0110-0000	Checking		47,478.78
2405-0000	A/P Operations	12,199.65	
		<u><u>47,478.78</u></u>	<u><u>47,478.78</u></u>

**DayBreak at Issaquah Ridge Owners Association**  
**For Cash Account : ALL**  
**From Earliest to 5/31/17**  
**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 5/31/17**  
**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>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 5/31/17**  
**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						10,626.74
				Total Posted Payments						-6,591.67
				Total Posted Discounts Taken						0.00
				Net Posted Payments						-6,591.67
				Open Posted AP						17,218.41
				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						17,218.41
				Total Invoice Amounts						10,626.74
				Total Distributions						10,626.74
				Difference						0.00