

**DAYBREAK AT ISSAQUAH RIDGE OA**  
**CASH FLOW STATEMENT**  
For the Period Oct 01, 2014 to Oct 31, 2014

**ACCOUNTING  
DEPARTMENT**

**OPERATING ACCOUNT - FOUNDATION BANK**

BEGINNING BALANCE		\$18,434.58
Homeowner Assessments	19,833.81	
Reimb from Reserve Account for TC Quality Services Invoice	11,972.50	
Transfer from Reserve Account	6,630.40	
Prepaid Assessments	6,060.63	
Legal Expense	262.50	
Late Fee	125.00	
Delinquent Letter Fee	40.50	
Returned Check Fee	37.50	
Monthly Service Fee	35.00	
Certified Letter Fee	27.50	
	<b>Total Receipts</b>	<u>45,025.34</u>
Operating Expenses Paid	(55,657.72)	
Transfer to Maintenance Reserve	(6,630.40)	
Bank Charges	0.00	
	<b>Total Disbursements</b>	<u>(62,288.12)</u>
ENDING BALANCE		<u><u>\$1,171.80</u></u>

**MAINTENANCE RESERVE - FOUNDATION BANK**

BEGINNING BALANCE		\$212,469.19
Transferred from Operating	6,630.40	
Interest	75.35	
	<b>Total Receipts</b>	<u>6,705.75</u>
Invoices Paid:		
Reimb to Operating for Aug "TC Quality Services" Invoice	(11,972.50)	
Transfer to Operating to cover expenses	(6,630.40)	
	<b>Total Disbursements</b>	<u>(18,602.90)</u>
ENDING BALANCE		<u><u>\$200,572.04</u></u>

**DayBreak at Issaquah Ridge Owners Association**

**Balance Sheet**  
As of October 31, 2014

**ACCOUNTING  
DEPARTMENT**

**ASSETS**

**Current Assets**

**Operating Accounts**

Cash - Checking	1,171.80	
Assessments Receivable	23,065.39	
Prepaid Insurance	14,436.98	

**Total Operating Accounts**

38,674.17

**Reserve Accounts**

Maintenance Reserve	200,572.04	
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**Total Reserve Accounts**

200,572.04

**Total Assets**

239,246.21

**LIABILITY & HOMEOWNERS EQUITY**

**Operating Liabilities**

Prepaid Assessments	11,704.12	
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**Total Operating Liabilities**

11,704.12

**Reserve Liabilities**

**Homeowner Equity**

Excess of Rev over Exp	(16,028.33)	
Retained Earnings	240,570.42	
Prior Year Income/Expense	3,000.00	

**Total Homeowner Equity**

227,542.09

**Total Liability & Homeowners Equity**

239,246.21

**DayBreak at Issaquah Ridge Owners Association**  
**Income and Expense Statement**  
January 1, 2014 Through December 31, 2014  
For the Month Ending October 31, 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	251,809	251,812	3
Transfer to Reserves	(6,630)	(6,630)	0	(66,304)	(66,304)	0
Late Fees/Fines	63	84	21	625	591	(34)
Other Income	0	0	0	0	2	2
Insurance Claim Reimbursement	0	(17,100)	(17,100)	0	(28,307)	(28,307)
<b>Total Operating Revenue</b>	<b>18,614</b>	<b>1,535</b>	<b>(17,079)</b>	<b>186,130</b>	<b>157,794</b>	<b>(28,336)</b>
<b>Operating Expenses</b>						
<b>Maintenance Exp.</b>						
General Repair & Maint.	1,013	1,420	(407)	10,128	9,933	195
Janitorial	675	739	(64)	6,750	7,561	(811)
Landscape Other	208	0	208	2,083	2,773	(690)
Landscape Contract	1,217	0	1,217	12,167	19,765	(7,598)
Window/Gutter Cleaning	250	0	250	2,500	0	2,500
Fire/Life/Safety Monitor.	833	735	98	8,333	10,135	(1,802)
Pest Control	42	144	(102)	417	693	(276)
<b>Total Maintenance Exp.</b>	<b>4,238</b>	<b>3,038</b>	<b>1,200</b>	<b>42,378</b>	<b>50,860</b>	<b>(8,482)</b>
<b>Service/Utility Exp.</b>						
Electricity	390	316	74	3,896	3,409	487
Water	1,201	8,176	(6,975)	12,013	24,888	(12,875)
Sewer	1,170	2,553	(1,383)	11,702	12,824	(1,122)
Garbage	1,558	5,847	(4,289)	15,583	20,199	(4,616)
Irrigation Water	750	0	750	7,500	3,004	4,496
Metro Sewer	2,403	0	2,403	24,028	19,188	4,840
Storm Drainage	833	0	833	8,333	7,449	884
<b>Total Service/Utility Exp.</b>	<b>8,305</b>	<b>16,892</b>	<b>(8,587)</b>	<b>83,055</b>	<b>90,961</b>	<b>(7,906)</b>
<b>Administrative Exp.</b>						
Office Expenses	250	394	(144)	2,500	3,770	(1,270)
Management Fee	1,745	1,844	(99)	17,447	18,099	(652)
Legal	208	375	(167)	2,083	3,759	(1,676)
Insurance Premium	3,187	3,445	(258)	31,871	31,357	514
Master Association Dues	155	0	155	1,546	1,889	(343)
Licenses & Permits	2	0	2	17	0	17

**DayBreak at Issaquah Ridge Owners Association**  
**Income and Expense Statement**  
January 1, 2014 Through December 31, 2014  
For the Month Ending October 31, 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>
Audit / Tax Return	115	0	115	1,150	1,440	(290)
Reserve Study	242	0	242	2,417	0	2,417
Miscellaneous Expense	167	0	167	1,667	0	1,667
<b>Total Administrative Exp.</b>	<b>6,071</b>	<b>6,058</b>	<b>13</b>	<b>60,698</b>	<b>60,314</b>	<b>384</b>
<b>Total Operating Expenses</b>	<b>18,614</b>	<b>25,988</b>	<b>(7,374)</b>	<b>186,131</b>	<b>202,135</b>	<b>(16,004)</b>
<b>Operating Gain(Loss)</b>	<b>0</b>	<b>(24,453)</b>	<b>(24,453)</b>	<b>(1)</b>	<b>(44,341)</b>	<b>(44,340)</b>
<b>Reserve Revenue</b>						
Major Maintenance Assess	6,630	6,630	0	66,304	66,304	0
Interest Income - Reserve	228	75	(153)	2,275	773	(1,502)
<b>Total Reserve Revenue</b>	<b>6,858</b>	<b>6,705</b>	<b>(153)</b>	<b>68,579</b>	<b>67,077</b>	<b>(1,502)</b>
<b>Reserve Expenses</b>						
Major Maintenance Expense	0	11,973	(11,973)	0	38,764	(38,764)
<b>Total Reserve Expenses</b>	<b>0</b>	<b>11,973</b>	<b>(11,973)</b>	<b>0</b>	<b>38,764</b>	<b>(38,764)</b>
<b>Reserve Gain(Loss)</b>	<b>6,858</b>	<b>(5,268)</b>	<b>(12,126)</b>	<b>68,579</b>	<b>28,313</b>	<b>(40,266)</b>
<b>Total Gain(Loss)</b>	<b>6,858</b>	<b>(29,721)</b>	<b>(36,579)</b>	<b>68,578</b>	<b>(16,028)</b>	<b>(84,606)</b>

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

**ACCOUNTING  
DEPARTMENT**

**Date Range : 10/1/2014 To 10/31/2014 For Cash Account 1**

Check	Check Date	Vendor	Vendor Name	Vch #	Invoice Number	Invoice Date	Gross Amount	Discount	Net Amount	Check Amount
002874	10/01/2014	1KMM	Kappes Miller Management	02670	20145261	10/01/2014	1,844.08	0.00	1,844.08	1,844.08
002875	10/08/2014	1FARM	Farmers Insurance	02674	F001750410-001-00001	10/08/2014	2,237.13	0.00	2,237.13	2,237.13
002876	10/14/2014	1ACS	Association Collection Services, LLC	02675	20141147	10/13/2014	41.00	0.00	41.00	41.00
002877	10/14/2014	1ARMP	Law Offices of Patricia Army, LLC	02676	755	10/13/2014	75.00	0.00	75.00	
				02677	754	10/13/2014	262.50	0.00	262.50	
					<b>Total for Check Number 002877</b>		<b>337.50</b>	<b>0.00</b>	<b>337.50</b>	<b>337.50</b>
002878	10/14/2014	1CCS	Condominium Construction Services, LLC	02678	20140453SP	10/13/2014	788.03	0.00	788.03	788.03
002879	10/14/2014	1FISC	Fischer Plumbing	02679	5145102	10/13/2014	326.33	0.00	326.33	326.33
002880	10/14/2014	1HAIP	Hanis Irvine Prothero, PLLC	02680	64928	10/13/2014	375.00	0.00	375.00	375.00
002881	10/14/2014	1INNS	Innovative Systems Tech, Inc.	02681	10258	10/13/2014	735.00	0.00	735.00	735.00
002882	10/14/2014	1IPFC	IPFS Corporation	02682	CAF-314085	10/13/2014	1,146.66	0.00	1,146.66	1,146.66
002883	10/14/2014	1KMM	Kappes Miller Management	02683	20145282	10/13/2014	53.89	0.00	53.89	
				02684	20145299	10/13/2014	108.32	0.00	108.32	
				02685	20145360	10/13/2014	101.50	0.00	101.50	
					<b>Total for Check Number 002883</b>		<b>263.71</b>	<b>0.00</b>	<b>263.71</b>	<b>263.71</b>
002884	10/14/2014	1PSE	Puget Sound Energy	02688	9/6-10/6 (7 inv)	10/13/2014	315.86	0.00	315.86	315.86
002885	10/14/2014	1RECC	Recology Cleanscapes	02687	1372848	10/13/2014	1,602.71	0.00	1,602.71	1,602.71
002886	10/14/2014	1RWAN	RW Anderson Services	02686	6895	10/13/2014	305.92	0.00	305.92	305.92
002887	10/14/2014	1SSAN	Sam Santamaria	02671		10/03/2014	38.50	0.00	38.50	
				02672		10/03/2014	218.35	0.00	218.35	
					<b>Total for Check Number 002887</b>		<b>256.85</b>	<b>0.00</b>	<b>256.85</b>	<b>256.85</b>
002888	10/14/2014	1TCQS	TC Quality Services, Inc	02689	14-5027CM	10/13/2014	11,972.50	0.00	11,972.50	11,972.50
002889	10/14/2014	1WILL	Willards Pest Control	02690	123239	10/13/2014	143.99	0.00	143.99	143.99
002890	10/29/2014	1BUIM	Building Maintenance Services, Inc.	02692	BMS-1693	10/23/2014	739.13	0.00	739.13	739.13
002891	10/29/2014	1DBKR	DayBreak Maintenance Res.	02461		10/01/2014	6,630.40	0.00	6,630.40	6,630.40
002892	10/29/2014	1KMM	Kappes Miller Management	02693	20145438	10/28/2014	34.02	0.00	34.02	
				02694	20145535	10/28/2014	54.72	0.00	54.72	
				02695	20145618	10/28/2014	65.06	0.00	65.06	
					<b>Total for Check Number 002892</b>		<b>153.80</b>	<b>0.00</b>	<b>153.80</b>	<b>153.80</b>
002893	10/29/2014	1RWAN	RW Anderson Services	02697	D-102	10/28/2014	2,814.29	0.00	2,814.29	
				02698	D-202	10/28/2014	5,102.03	0.00	5,102.03	
				02699	D-302	10/28/2014	9,183.71	0.00	9,183.71	
					<b>Total for Check Number 002893</b>		<b>17,100.03</b>	<b>0.00</b>	<b>17,100.03</b>	<b>17,100.03</b>
002894	10/29/2014	1SAMM	Sammamish Plateau	02696	8/13-10/13	10/28/2014	14,972.49	0.00	14,972.49	14,972.49
					<b>Cash Account 1 Totals</b>		<b>62,288.12</b>	<b>0.00</b>	<b>62,288.12</b>	<b>62,288.12</b>
000055	10/14/2014	1DBRK	Day Break Condominium Association	02691	Reimb OP	10/14/2014	11,972.50	0.00	11,972.50	11,972.50



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

**ACCOUNTING  
DEPARTMENT**

**Date Range : 10/1/2014 To 10/31/2014 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>11,972.50</u>	<u>0.00</u>	<u>11,972.50</u>	<u>11,972.50</u>
			<b>Property/Company Totals for</b>	<b>DayBreak at Issaquah Ridge Owners Assoc</b>			<u>74,260.62</u>	<u>0.00</u>	<u>74,260.62</u>	<u>74,260.62</u>

**DayBreak at Issaquah Ridge Owners Association**  
**AP Expense Distribution**  
For Cash Account : All  
From 10/1/2014 To 10/31/2014

**ACCOUNTING  
DEPARTMENT**

<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>						
02691	1DBRK - Day Break Condominium Associ	Reimb OP for TCQS INV-14-5027CM	Reimb OP	000055	\$11,972.50	\$11,972.50
<b>0250-0000 Prepaid Insurance</b>						
02682	1IPFC - IPFS Corporation	insurance	CAF-314085	002882	\$1,146.66	\$1,146.66
<b>1310-0000 Maintenance Reserve</b>						
02461	1DBKR - DayBreak Maintenance Res.	reserve transfer		002891	\$6,630.40	\$6,630.40
<b>2403-0000 Prepaid Assessments</b>						
02671	1SSAN - Sam Santamaria	Open Credit Refund		002887	38.50	
02672	1SSAN - Sam Santamaria	Open Credit Refund		002887	\$218.35	\$256.85
<b>4690-0000 Insurance Claim Reimbursement</b>						
02697	1RWAN - RW Anderson Services	D-102	D-102	002893	2,814.29	
02698	1RWAN - RW Anderson Services	D-202	D-202	002893	5,102.03	
02699	1RWAN - RW Anderson Services	D-302	D-302	002893	\$9,183.71	\$17,100.03
<b>5220-0000 General Repair &amp; Maint.</b>						
02678	1CCS - Condominium Construction Servi	Emergency Call, Water Damage	20140453SP	002878	788.03	
02679	1FISC - Fischer Plumbing	9/25 Leak Repair	5145102	002879	326.33	
02686	1RWAN - RW Anderson Services	F101 Water Damage Repair	6895	002886	\$305.92	\$1,420.28
<b>5240-0000 Janitorial</b>						
02692	1BUIM - Building Maintenance Services, I	October Janitorial	BMS-1693	002890	\$739.13	\$739.13
<b>5360-0000 Fire/Life/Safety Monitor.</b>						
02681	1INNS - Innovative Systems Tech, Inc.	Fire Alarm Monitoring	10258	002881	\$735.00	\$735.00
<b>5420-0000 Pest Control</b>						
02690	1WILL - Willards Pest Control	10/1 Pest Control	123239	002889	\$143.99	\$143.99
<b>5510-0000 Electricity</b>						
02688	1PSE - Puget Sound Energy	Electricity 9/6-10/6 (7 inv)	9/6-10/6 (7 inv)	002884	\$315.86	\$315.86
<b>5520-0000 Water</b>						
02696	1SAMM - Sammamish Plateau	Utilities 8/13-10/13	8/13-10/13	002894	\$8,175.57	\$8,175.57
<b>5530-0000 Sewer</b>						
02696	1SAMM - Sammamish Plateau	Utilities 8/13-10/13	8/13-10/13	002894	\$2,552.82	\$2,552.82

**DayBreak at Issaquah Ridge Owners Association**  
**AP Expense Distribution**  
**For Cash Account : All**  
**From 10/1/2014 To 10/31/2014**

<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>5540-0000 Garbage</b>						
02687	1RECC - Recology Cleanscapes	Garbage	1372848	002885	1,602.71	
02696	1SAMM - Sammamish Plateau	Utilities 8/13-10/13	8/13-10/13	002894	\$4,244.10	\$5,846.81
<b>5710-0000 Office Expenses</b>						
02683	1KMM - Kappes Miller Management	Community Mailing-Hot Water Tank Replacem	20145282	002883	53.89	
02684	1KMM - Kappes Miller Management	CLF,DLF,NSF Fee	20145299	002883	108.32	
02685	1KMM - Kappes Miller Management	Archive Box Storage	20145360	002883	101.50	
02693	1KMM - Kappes Miller Management	9/14 Bank Analysis Charge	20145438	002892	34.02	
02694	1KMM - Kappes Miller Management	Postage	20145535	002892	54.72	
02695	1KMM - Kappes Miller Management	Copies & Envelopes	20145618	002892	\$65.06	\$417.51
<b>5711-0000 Management Fee</b>						
02670	1KMM - Kappes Miller Management	Management Fee - October 2014	20145261	002874	\$1,844.08	\$1,844.08
<b>5730-0000 Legal</b>						
02675	1ACS - Association Collection Services, L	Monthly Account Maint Fee	20141147	002876	41.00	
02676	1ARMP - Law Offices of Patricia Army, LL	C-203	755	002877	75.00	
02677	1ARMP - Law Offices of Patricia Army, LL	C-203	754	002877	262.50	
02680	1HAIP - Hanis Irvine Prothero, PLLC	General Matters	64928	002880	\$375.00	\$753.50
<b>5740-0000 Insurance Premium</b>						
02674	1FARM - Farmers Insurance	Insurance	F001750410-001-000C	002875	\$2,237.13	\$2,237.13
<b>7110-0000 Major Maintenance Expense</b>						
02689	1TCQS - TC Quality Services, Inc	Bal of Cleaning Project	14-5027CM	002888	\$11,972.50	\$11,972.50
					<b>Distribution Total</b>	<u><u>\$74,260.62</u></u>

**Account Summary**

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
0110-0000	Cash - Checking	11,972.50	
0250-0000	Prepaid Insurance	1,146.66	
1310-0000	Maintenance Reserve	6,630.40	
2403-0000	Prepaid Assessments	256.85	
4690-0000	Insurance Claim Reimbursement	17,100.03	
5220-0000	General Repair & Maint.	1,420.28	
5240-0000	Janitorial	739.13	



**DayBreak at Issaquah Ridge Owners Association**  
**AP Expense Distribution**  
**For Cash Account : All**  
**From 10/1/2014 To 10/31/2014**

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
5360-0000	Fire/Life/Safety Monitor.	735.00	
5420-0000	Pest Control	143.99	
5510-0000	Electricity	315.86	
5520-0000	Water	8,175.57	
5530-0000	Sewer	2,552.82	
5540-0000	Garbage	5,846.81	
5710-0000	Office Expenses	417.51	
5711-0000	Management Fee	1,844.08	
5730-0000	Legal	753.50	
5740-0000	Insurance Premium	2,237.13	
7110-0000	Major Maintenance Expense	11,972.50	
0110-0000	Checking		62,288.12
1310-0000	Replacement		11,972.50
		<u>74,260.62</u>	<u>74,260.62</u>