

As of 45261, operating cash totaled \$2,799, unpaid assessments (receivables) totaled \$0, and 'other' cash (or cash equivalents) totaled \$328,168, for total assets of \$330,967.

Operating liabilities totaled \$0, prepaid assessments totaled \$4,084, and 'other' liabilities totaled \$4,084, for total liabilities of \$8,168.

Cash position \$ 451,178.91

For the month ending 45261, the Association incurred expenses and accrued costs totaling \$5,451, over budget by \$56.

YTD 45261, the Association incurred expenses and accrued costs totaling \$57,148, under budget by \$4,937.

As of 45261, replacement reserves totaled \$328,168.

**BUDGET VARIANCES:** Explanations for variances more than \$300.00.

Line Item	Amount	Under/Over	Explanation
Irrigation-Common Areas	\$ 1,693.68	Under	Less than anticipated
Pest Control	\$ 350.00	Under	Less than anticipated
Neighborhood Gutter/Roof Maint.	\$ 309.04	Under	Less than anticipated
Neighborhood Maintenance	\$ 2,527.77	Over	More than anticipated
Insurance	\$ 5,643.00	Over	More than anticipated

**DELINQUENCY REPORT: NONE**

Unit	0 - 30	31 - 60	61 - 90	Over 90	Total	Notes
<b>TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

**COMPLETED AND PENDING MAINTENANCE**

Landscape Improvements Fall 2023

Irrigation Winterization performed December 2023

Pest Control performed summer 2023

Exterior Painting and Pressure Washing Phase 1 performed Summer 2023

24/25 Reserve Study completed

**Thank you for letting us serve your neighborhood.**  
Report submitted by Susan Carlson-Community Manager  
425-507-1134 - Susan.C@lhcommunity.org

**Balance Sheet (With Period Change)**

Period = Dec 2023

Book = Accrual ; Tree = ysi\_bs

		Balance Current Period	Beginning Balance	Net Change
<b>1000-000</b>	<b>ASSETS</b>			
1005-000	CASH			
1015-000	CIT - Checking	2,798.78	627.22	2,171.56
1030-000	CIT -Operating Money Market	2,539.44	1.27	2,538.17
1066-000	Certificate of Deposits - Reserve	312,250.00	311,025.00	1,225.00
1080-000	CIT - Reserve MM	15,918.24	10,082.59	5,835.65
1090-000	TOTAL CASH	333,506.46	321,736.08	11,770.38
1990-000	TOTAL ASSETS	333,506.46	321,736.08	11,770.38
1995-000	LIABILITIES & CAPITAL			
1997-000	LIABILITIES			
2495-000	OTHER LIABILITIES			
2644-000	Prepaid Assessments	4,083.36	0.00	4,083.36
2680-000	TOTAL OTHER LIABILITIES	4,083.36	0.00	4,083.36
2690-000	TOTAL LIABILITIES	4,083.36	0.00	4,083.36
<b>2800-000</b>	<b>CAPITAL</b>			
2820-000	Prior Year Retained Earnings	15,773.11	15,773.11	0.00
2830-000	Current Year Reserve Transfers	-42,481.98	-35,421.33	-7,060.65
2850-000	Current Year Retained Earnings/Operating Fund	27,963.73	20,276.71	7,687.02
2855-000	Reserve Equity	328,168.24	321,107.59	7,060.65
2990-000	TOTAL CAPITAL	329,423.10	321,736.08	7,687.02
2999-000	TOTAL LIABILITIES & CAPITAL	333,506.46	321,736.08	11,770.38

**View Ridge - IHCA Supplemental (s95)**  
**Budget Comparison**  
 Period = Dec 2023

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
<b>3000-000 INCOME</b>									
3500-000 OTHER INCOME									
3590-000 IHCA Master Base Assess. Income	2,835.00	3,078.00	-243.00	-7.89	18,468.00	18,468.00	0.00	0.00	36,936.00
3900-000 TOTAL OTHER INCOME	2,835.00	3,078.00	-243.00	-7.89	18,468.00	18,468.00	0.00	0.00	36,936.00
4010-000 ASSOCIATION INCOME									
4045-000 Interest Income	1.32	0.00	1.32	N/A	16.18	0.00	16.18	N/A	0.00
4047-000 Interest Income-Reserves	1,227.32	0.00	1,227.32	N/A	7,512.00	0.00	7,512.00	N/A	0.00
4070-000 Neighborhood Assessments	9,074.80	9,852.58	-777.78	-7.89	59,115.84	59,115.48	0.36	0.00	118,230.98
4390-000 TOTAL ASSOCIATION INCOME	10,303.44	9,852.58	450.86	4.58	66,644.02	59,115.48	7,528.54	12.74	118,230.98
4999-000 TOTAL REVENUE	13,138.44	12,930.58	207.86	1.61	85,112.02	77,583.48	7,528.54	9.70	155,166.98
<b>7200-000 NEIGHBORHOOD EXPENSES</b>									
7201-000 Neighborhood Management Fees	725.00	725.00	0.00	0.00	4,350.00	4,350.00	0.00	0.00	8,700.00
7204-000 Neighborhood Reserve Study	0.00	0.00	0.00	N/A	1,232.98	1,232.98	0.00	0.00	1,232.98
7211-000 Neighborhood Legal Services	0.00	25.00	25.00	100.00	0.00	150.00	150.00	100.00	300.00
7226-000 Neighborhood Electric /Gas	11.67	12.50	0.83	6.64	65.79	75.00	9.21	12.28	150.00
7235-000 Nghborhd Lndscpe Maint-Contract/Comm. Area	890.97	891.08	0.11	0.01	5,345.83	5,346.48	0.65	0.01	10,693.00
7250-000 Neighborhood Landscape - Other	0.00	208.33	208.33	100.00	1,000.00	1,249.98	249.98	20.00	2,500.00
7260-000 Neighborhood Irrigation-Common Areas	105.38	0.00	-105.38	N/A	2,306.32	4,000.00	1,693.68	42.34	4,000.00
7265-000 Neigh Irrig Maint & Repairs	200.00	0.00	-200.00	N/A	250.00	400.00	150.00	37.50	500.00
7266-000 Neighborhood Pest Control	0.00	0.00	0.00	N/A	0.00	350.00	350.00	100.00	700.00
7271-000 Neighborhood Gutter/Roof Maintenance	440.40	230.42	-209.98	-91.13	1,073.48	1,382.52	309.04	22.35	2,765.00
7274-000 Neighborhood Inclement Weather Maint.	0.00	100.00	100.00	100.00	0.00	100.00	100.00	100.00	400.00
7278-000 Dryer Vent Cleaning	0.00	0.00	0.00	N/A	1,255.14	1,256.00	0.86	0.07	1,256.00
7280-000 Neighborhood Maintenance	0.00	83.33	83.33	100.00	3,027.75	499.98	-2,527.77	-505.57	1,000.00
7288-000 Neighborhood Property Insurance	0.00	0.00	0.00	N/A	18,743.00	13,100.00	-5,643.00	-43.08	13,100.00
7289-000 Neighborhood Contingency	0.00	41.67	41.67	100.00	0.00	250.02	250.02	100.00	500.00
7290-000 TOTAL NEIGHBORHOOD EXPENSES	2,373.42	2,317.33	-56.09	-2.42	38,650.29	33,742.96	-4,907.33	-14.54	47,796.98
<b>8000-000 COMMUNITY MANAGEMENT &amp; ADMINISTRATION</b>									
9210-000 NSF Fees	0.00	0.00	0.00	N/A	30.00	0.00	-30.00	N/A	0.00
9610-000 Federal Income Tax	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	434.00
9830-000 Master Base Assessments	3,078.00	3,078.00	0.00	0.00	18,468.00	18,468.00	0.00	0.00	36,936.00
9910-000 TOTAL COMMUNITY MANAGEMENT & ADMINISTRATION	3,078.00	3,078.00	0.00	0.00	18,498.00	18,468.00	-30.00	-0.16	37,370.00
9940-000 TOTAL EXPENSES	5,451.42	5,395.33	-56.09	-1.04	57,148.29	52,210.96	-4,937.33	-9.46	85,166.98
9950-000 Excess (Deficiency) of Revenues over Expenses	7,687.02	7,535.25	151.77	2.01	27,963.73	25,372.52	2,591.21	10.21	70,000.00

### View Ridge - IHCA Supplemental (s95) Budget Comparison

Period = Dec 2023

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
<b>Less Reserve Items:</b>									
Reserve Contributions	-5,833.33	-5,833.33	0.00	0.00	-34,999.98	-34,999.98	0.00	0.00	-70,000.00
	<u>-1,227.32</u>	<u>0.00</u>	<u>-1,227.32</u>	<u>N/A</u>	<u>-7,512.00</u>	<u>0.00</u>	<u>-7,512.00</u>	<u>N/A</u>	<u>0.00</u>
	-7,060.65	-5,833.33	-1,227.32	-21.04	-42,511.98	-34,999.98	-7,512.00	-21.46	-70,000.00
<b>Operating Excess (Deficiency) of Rev over Exp</b>	<u>626.37</u>	<u>1,701.92</u>	<u>-1,075.55</u>	<u>-63.20</u>	<u>-14,548.25</u>	<u>-9,627.46</u>	<u>-4,920.79</u>	<u>-51.11</u>	<u>0.00</u>

**Reserve Expenses:**

Concrete Driveway Repairs	3,780.00
Concrete Sidewalk & Driveway Repairs	5,250.00
Drainage Clean & Inspect	6,620.00
Roof - Inspect, Clean, Repair	5,400.00
Exterior Paint	125,643.65
Trellis & Bench Staining	2,356.14

**Statement (12 months)**

Period = Jul 2023-Dec 2023

Book = Accrual ; Tree = ysi\_is

		Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
<b>3000-000</b>	<b>INCOME</b>							
3500-000	OTHER INCOME							
3590-000	IHCA Master Base Assess. Income	4,293.00	2,835.00	2,835.00	2,835.00	2,835.00	2,835.00	18,468.00
3900-000	TOTAL OTHER INCOME	4,293.00	2,835.00	2,835.00	2,835.00	2,835.00	2,835.00	18,468.00
3999-000	TOTAL PM INCOME	4,293.00	2,835.00	2,835.00	2,835.00	2,835.00	2,835.00	18,468.00
4010-000	ASSOCIATION INCOME							
4045-000	Interest Income	8.13	2.26	2.10	0.98	1.39	1.32	16.18
4047-000	Interest Income-Reserves	1,281.82	1,284.95	1,267.45	1,225.12	1,225.34	1,227.32	7,512.00
4070-000	Neighborhood Assessments	13,741.84	9,074.80	9,074.80	9,074.80	9,074.80	9,074.80	59,115.84
4390-000	TOTAL ASSOCIATION INCOME	15,031.79	10,362.01	10,344.35	10,300.90	10,301.53	10,303.44	66,644.02
4999-000	TOTAL REVENUE	19,324.79	13,197.01	13,179.35	13,135.90	13,136.53	13,138.44	85,112.02
6000-000	EXPENSES							
7200-000	NEIGHBORHOOD EXPENSES							
7201-000	Neighborhood Management Fees	725.00	725.00	725.00	725.00	725.00	725.00	4,350.00
7204-000	Neighborhood Reserve Study	0.00	0.00	0.00	0.00	1,232.98	0.00	1,232.98
7226-000	Neighborhood Electric /Gas	10.35	10.47	10.72	11.11	11.47	11.67	65.79
7235-000	Nghborhd Lndscpe Maint-Contract/Comm. Area	890.97	890.97	890.97	890.97	890.98	890.97	5,345.83
7250-000	Neighborhood Landscape - Other	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
7260-000	Neighborhood Irrigation-Common Areas	0.00	996.43	0.00	1,204.51	0.00	105.38	2,306.32
7265-000	Neigh Irrig Maint & Repairs	50.00	0.00	0.00	0.00	0.00	200.00	250.00
7271-000	Neighborhood Gutter/Roof Maintenance	0.00	0.00	0.00	633.08	0.00	440.40	1,073.48
7278-000	Dryer Vent Cleaning	0.00	0.00	0.00	1,255.14	0.00	0.00	1,255.14
7280-000	Neighborhood Maintenance	0.00	0.00	3,027.75	0.00	0.00	0.00	3,027.75
7288-000	Neighborhood Property Insurance	18,743.00	0.00	0.00	0.00	0.00	0.00	18,743.00
7290-000	TOTAL NEIGHBORHOOD EXPENSES	20,419.32	2,622.87	4,654.44	4,719.81	3,860.43	2,373.42	38,650.29
8000-000	COMMUNITY MANAGEMENT & ADMINISTRATION							
9210-000	NSF Fees	0.00	0.00	30.00	0.00	0.00	0.00	30.00
9830-000	Master Base Assessments	3,078.00	3,078.00	3,078.00	3,078.00	3,078.00	3,078.00	18,468.00
9910-000	TOTAL COMMUNITY MANAGEMENT & ADMINISTRATION	3,078.00	3,078.00	3,108.00	3,078.00	3,078.00	3,078.00	18,498.00
9940-000	TOTAL EXPENSES	23,497.32	5,700.87	7,762.44	7,797.81	6,938.43	5,451.42	57,148.29
9950-000	Excess (Deficiency) of Revenues over Expenses	-4,172.53	7,496.14	5,416.91	5,338.09	6,198.10	7,687.02	27,963.73

# Expense Distribution

Property=s95 AND mm/yy=12/2023-12/2023

Account Code - Name	Control	Property	Invoice #	Invoice Date	Period	Amount	Unpaid Amount	Check #	Check Date	Remarks
<b>7226-000 - Neighborhood Electric /Gas</b>										
pugsou - Puget Sound Energy	P-86769	s95	1032088986769	12/01/2023	12/2023	11.67	0.00	493	12/12/2023	Acct #220010320889
<b>Total 7226-000 - Neighborhood Electric /Gas</b>						<b>11.67</b>	<b>0.00</b>			
<b>7235-000 - Nghborhd Lndscpe Maint-Cont...</b>										
landcare - LandCare USA LLC	P-86645	s95	695602	12/01/2023	12/2023	890.97	0.00	492	12/12/2023	Contract Landscaping
<b>Total 7235-000 - Nghborhd Lndscpe Main...</b>						<b>890.97</b>	<b>0.00</b>			
<b>7260-000 - Neighborhood Irrigation-Com...</b>										
citiss - City of Issaquah	P-86967	s95	30-9544-0086967	12/01/2023	12/2023	52.69	0.00	494	12/14/2023	Account #30-9544-00
citiss - City of Issaquah	P-86968	s95	30-9549-0086968	12/01/2023	12/2023	52.69	0.00	494	12/14/2023	Account #30-9549-00
<b>Total 7260-000 - Neighborhood Irrigatio...</b>						<b>105.38</b>	<b>0.00</b>			
<b>7265-000 - Neigh Irrig Maint &amp; Repairs</b>										
isscom - Issaquah Highlands Communit...	P-86703	s95	T9542 Land BB 12/2023	12/11/2023	12/2023	200.00	0.00	491	12/12/2023	W/O #5148 Winterize Irrigation
<b>Total 7265-000 - Neigh Irrig Maint &amp; Repairs</b>						<b>200.00</b>	<b>0.00</b>			
<b>7271-000 - Neighborhood Gutter/Roof Ma...</b>										
watwis - Water Wise Roof Service LLC	P-87073	s95	10591	12/27/2023	12/2023	440.40	0.00	495	12/29/2023	2447 Roof Leak Repair
<b>Total 7271-000 - Neighborhood Gutter/Ro...</b>						<b>440.40</b>	<b>0.00</b>			
						<b>1,648.42</b>	<b>0.00</b>			