



ISSAQUAH HIGHLANDS
**COMMUNITY
ASSOCIATION**

**Division 28
FINANCIAL REPORT**

Manager's Report for the month ending August 31, 2025

FINANCIAL SUMMARY:

As of August 31, 2025, operating cash totaled \$9,842, unpaid assessments (receivables) totaled \$0, and 'other' cash (or cash equivalents) totaled \$16, for total assets of \$9,858.

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

The Association ended the month in a positive cash position of \$9,858.

For the month ending August 31, 2025, the Association incurred expenses and accrued costs totaling \$642, under budget by \$222.

YTD, August 31, 2025, the Association incurred expenses and accrued costs totaling \$3,564, under budget by \$389.

As of August 31, 2025, replacement reserves totaled \$16.

BUDGET VARIANCES: Explanations for variances exceeding \$300 over/under budget.

DELINQUENCY REPORT: None

Unit	0 - 30	31 - 60	61 - 90	Over 90	Total	Status
TOTALS	0.00	0.00	0.00	0.00	0.00	

COMPLETED AND PENDING MAINTENANCE:

Reserve Study-August 2025

VIOLATIONS ISSUED: None

Thank you for letting us serve your neighborhood.

Report submitted by Susan Carlson - Community Manager

425-507-1134 Susan.c@ihcommunity.org

Balance Sheet (With Period Change)

Period = Aug 2025
Book = Accrual ; Tree = ysi_bs

		Balance Current Period	Beginning Balance	Net Change
1000-000	ASSETS			
1005-000	CASH			
1015-000	CIT - Checking	9,842.26	9,749.54	92.72
1080-000	CIT - Reserve MM	15.77	15.77	0.00
1090-000	TOTAL CASH	9,858.03	9,765.31	92.72
1990-000	TOTAL ASSETS	9,858.03	9,765.31	92.72
1995-000	LIABILITIES & CAPITAL			
2800-000	CAPITAL			
2820-000	Prior Year Retained Earnings	10,469.71	10,469.71	0.00
2850-000	Current Year Retained Earnings/Operating Fund	-627.45	-720.17	92.72
2855-000	Reserve Equity	15.77	15.77	0.00
2990-000	TOTAL CAPITAL	9,858.03	9,765.31	92.72
2999-000	TOTAL LIABILITIES & CAPITAL	9,858.03	9,765.31	92.72

Div 28 - IHCA (s28)
Budget Comparison
 Period = Aug 2025

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
3000-000	INCOME									
3500-000	OTHER INCOME									
3590-000	IHCA Master Base Assess. Income	261.00	348.00	-87.00	-25.00	1,044.00	696.00	348.00	50.00	4,176.00
3900-000	TOTAL OTHER INCOME	261.00	348.00	-87.00	-25.00	1,044.00	696.00	348.00	50.00	4,176.00
4010-000	ASSOCIATION INCOME									
4045-000	Interest Income	0.43	0.00	0.43	N/A	0.92	0.00	0.92	N/A	0.00
4070-000	Neighborhood Assessments	473.01	630.67	-157.66	-25.00	1,892.02	1,261.34	630.68	50.00	7,568.00
4390-000	TOTAL ASSOCIATION INCOME	473.44	630.67	-157.23	-24.93	1,892.94	1,261.34	631.60	50.07	7,568.00
4999-000	TOTAL REVENUE	734.44	978.67	-244.23	-24.96	2,936.94	1,957.34	979.60	50.05	11,744.00
7200-000	NEIGHBORHOOD EXPENSES									
7201-000	Neighborhood Management Fees	116.34	116.33	-0.01	-0.01	232.68	232.66	-0.02	-0.01	1,396.00
7240-000	Neighborhood Landscape - Contract / Yards	103.10	108.08	4.98	4.61	206.20	216.16	9.96	4.61	1,297.00
7250-000	Neighborhood Landscape - Other	0.00	33.33	33.33	100.00	0.00	66.66	66.66	100.00	400.00
7260-000	Neighborhood Irrigation-Common Areas	74.28	175.00	100.72	57.55	74.28	175.00	100.72	57.55	775.00
7265-000	Neigh Irrig Maint & Repairs	0.00	0.00	0.00	N/A	0.00	100.00	100.00	100.00	400.00
7288-000	Neighborhood Property Insurance	0.00	0.00	0.00	N/A	2,355.23	2,300.00	-55.23	-2.40	2,300.00
7289-000	Neighborhood Contingency	0.00	83.33	83.33	100.00	0.00	166.66	166.66	100.00	1,000.00
7290-000	TOTAL NEIGHBORHOOD EXPENSES	293.72	516.07	222.35	43.09	2,868.39	3,257.14	388.75	11.94	7,568.00
8000-000	COMMUNITY MANAGEMENT & ADMINISTRATION									
9830-000	Master Base Assessments	348.00	348.00	0.00	0.00	696.00	696.00	0.00	0.00	4,176.00
9910-000	TOTAL COMMUNITY MANAGEMENT & ADMINISTRATION	348.00	348.00	0.00	0.00	696.00	696.00	0.00	0.00	4,176.00
9940-000	TOTAL EXPENSES	641.72	864.07	222.35	25.73	3,564.39	3,953.14	388.75	9.83	11,744.00
9950-000	Excess (Deficiency) of Revenues over Expenses	92.72	114.60	-21.88	-19.09	-627.45	-1,995.80	1,368.35	68.56	0.00

Statement (12 months)

Period = Jul 2025-Aug 2025

Book = Accrual ; Tree = ysi_is

		Jul 2025		Aug 2025		Total
3000-000	INCOME					
3500-000	OTHER INCOME					
3590-000	IHCA Master Base Assess. Income	783.00		261.00		1,044.00
3900-000	TOTAL OTHER INCOME	783.00		261.00		1,044.00
3999-000	TOTAL PM INCOME	783.00		261.00		1,044.00
4010-000	ASSOCIATION INCOME					
4045-000	Interest Income	0.49		0.43		0.92
4070-000	Neighborhood Assessments	1,419.01		473.01		1,892.02
4390-000	TOTAL ASSOCIATION INCOME	1,419.50		473.44		1,892.94
4999-000	TOTAL REVENUE	2,202.50		734.44		2,936.94
6000-000	EXPENSES					
7200-000	NEIGHBORHOOD EXPENSES					
7201-000	Neighborhood Management Fees	116.34		116.34		232.68
7240-000	Neighborhood Landscape - Contract / Yards	103.10		103.10		206.20
7260-000	Neighborhood Irrigation-Common Areas	0.00		74.28		74.28
7288-000	Neighborhood Property Insurance	2,355.23		0.00		2,355.23
7290-000	TOTAL NEIGHBORHOOD EXPENSES	2,574.67		293.72		2,868.39
8000-000	COMMUNITY MANAGEMENT & ADMINISTRATION					
9830-000	Master Base Assessments	348.00		348.00		696.00
9910-000	TOTAL COMMUNITY MANAGEMENT & ADMINISTRATION	348.00		348.00		696.00
9940-000	TOTAL EXPENSES	2,922.67		641.72		3,564.39
9950-000	Excess (Deficiency) of Revenues over Expenses	-720.17		92.72		-627.45

Expense Distribution

Property=s28 AND mm/yy=08/2025-08/2025

Account Code - Name				Invoice			Unpaid		Check	
Vendor Code - Name	Control	Property	Invoice #	Date	Period	Amount	Amount	Check #	Date	Remarks
7240-000 - Neighborhood Landscape - Co...										
landcare - LandCare USA LLC	P-94815	s28	894826	08/01/2025	08/2025	103.10	0.00	444	08/21/2025	Contract Landscaping
Total 7240-000 - Neighborhood Landscap...						103.10	0.00			
7260-000 - Neighborhood Irrigation-Com...										
citiss - City of Issaquah	P-94942	s28	23694942	08/01/2025	08/2025	74.28	0.00	443	08/21/2025	Account #30-2919-00
Total 7260-000 - Neighborhood Irrigatio...						74.28	0.00			
						177.38	0.00			