



The Trails Homeowner's Association, Inc.

# The Trails

## Financial Reports FYE 2022

Cash Flow Report

Balance Sheet

Income Statement

Reconciliation Report

Bank Statement

Budget Comparison Report

Managed by:  
HOAM, LLC.

## Cash Flow

### Hoam

**Properties:** The Trails Homeowner's Association, Inc. - 1859 North Lakewood Drive Suite 200 Coeur d'Alene, ID 83814

**Date Range:** 12/01/2022 to 12/31/2022

**Accounting Basis:** Cash

**Level of Detail:** Detail View

**Include Zero Balance GL Accounts:** No

Account Name	Selected Period	% of Selected Period	Fiscal Year To Date	% of Fiscal Year To Date
<b>Operating Income &amp; Expense</b>				
<b>Income</b>				
Association Income	1,671.40	99.56	65,292.50	99.87
<b>Fee Income</b>				
Late Fee	7.37	0.44	86.79	0.13
<b>Total Fee Income</b>	<b>7.37</b>	<b>0.44</b>	<b>86.79</b>	<b>0.13</b>
<b>Total Operating Income</b>	<b>1,678.77</b>	<b>100.00</b>	<b>65,379.29</b>	<b>100.00</b>
<b>Expense</b>				
<b>CLEANING AND MAINTENANCE</b>				
HOA Dues	0.00	0.00	-1,733.70	-2.65
<b>Total CLEANING AND MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,733.70</b>	<b>-2.65</b>
<b>INSURANCE</b>				
Liability/Property Insurance	0.00	0.00	699.10	1.07
<b>Total INSURANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>699.10</b>	<b>1.07</b>
<b>LEGAL AND OTHER PROFESSIONAL FEES</b>				
Accounting	0.00	0.00	310.00	0.47
<b>Total LEGAL AND OTHER PROFESSIONAL FEES</b>	<b>0.00</b>	<b>0.00</b>	<b>310.00</b>	<b>0.47</b>
<b>MANAGEMENT FEES</b>				
Management fees	708.00	42.17	6,179.02	9.45
<b>Total MANAGEMENT FEES</b>	<b>708.00</b>	<b>42.17</b>	<b>6,179.02</b>	<b>9.45</b>
<b>OFFICE EXPENSE</b>				
Postage	0.00	0.00	589.78	0.90
<b>Total OFFICE EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>589.78</b>	<b>0.90</b>
<b>TAXES</b>				
Property Tax	0.00	0.00	116.24	0.18
State Taxes	0.00	0.00	60.18	0.09
Federal Tax	0.00	0.00	5.00	0.01
<b>Total TAXES</b>	<b>0.00</b>	<b>0.00</b>	<b>181.42</b>	<b>0.28</b>
<b>UTILITIES</b>				
Electricity	0.00	0.00	662.80	1.01
Water	0.00	0.00	22,163.49	33.90
<b>Total UTILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>22,826.29</b>	<b>34.91</b>
<b>LANDSCAPE/COMMON AREA MAINTENANCE</b>				
Spring/Fall Cleanup Fee - Landscape	0.00	0.00	600.00	0.92
Turf Fertilizer / Weed Control	0.00	0.00	10,762.00	16.46
Irrigation Services/Repairs	0.00	0.00	950.00	1.45
Lawn Services	0.00	0.00	22,790.00	34.86

## Cash Flow

Account Name	Selected Period	% of Selected Period	Fiscal Year To Date	% of Fiscal Year To Date
Road Snow Removal	0.00	0.00	1,560.00	2.39
<b>Total LANDSCAPE/COMMON AREA MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>36,662.00</b>	<b>56.08</b>
<b>Total Operating Expense</b>	<b>708.00</b>	<b>42.17</b>	<b>65,713.91</b>	<b>100.51</b>
<b>NOI - Net Operating Income</b>	<b>970.77</b>	<b>57.83</b>	<b>-334.62</b>	<b>-0.51</b>
Total Income	1,678.77	100.00	65,379.29	100.00
Total Expense	708.00	42.17	65,713.91	100.51
<b>Net Income</b>	<b>970.77</b>	<b>57.83</b>	<b>-334.62</b>	<b>-0.51</b>
<b>Other Items</b>				
Accounts Receivable	0.00		2,203.02	
Prepaid Rent	5,648.17		6,251.17	
<b>Net Other Items</b>	<b>5,648.17</b>		<b>8,454.19</b>	
<b>Cash Flow</b>	<b>6,618.94</b>		<b>8,119.57</b>	
<b>Beginning Cash</b>	<b>9,738.01</b>		<b>8,237.38</b>	
<b>Beginning Cash + Cash Flow</b>	<b>16,356.95</b>		<b>16,356.95</b>	
<b>Actual Ending Cash</b>	<b>16,356.95</b>		<b>16,356.95</b>	

## Balance Sheet

**Properties:** The Trails Homeowner's Association, Inc. - 1859 North Lakewood Drive Suite 200 Coeur d'Alene, ID 83814

**As of:** 12/31/2022

**Accounting Basis:** Cash

**Level of Detail:** Detail View

**Include Zero Balance GL Accounts:** No

Account Name	Balance
<b>ASSETS</b>	
<b>Cash</b>	
Operating Account	16,356.95
<b>Total Cash</b>	<b>16,356.95</b>
Accounts Receivable	-4,772.97
<b>TOTAL ASSETS</b>	<b>11,583.98</b>
<b>LIABILITIES &amp; CAPITAL</b>	
<b>Liabilities</b>	
Prepaid Rent	4,854.12
<b>Total Liabilities</b>	<b>4,854.12</b>
<b>Capital</b>	
Appfolio Import Offset	8,911.29
Calculated Retained Earnings	-334.62
Calculated Prior Years Retained Earnings	-1,846.81
<b>Total Capital</b>	<b>6,729.86</b>
<b>TOTAL LIABILITIES &amp; CAPITAL</b>	<b>11,583.98</b>

## Income Statement

### Hoam

**Properties:** The Trails Homeowner's Association, Inc. - 1859 North Lakewood Drive Suite 200 Coeur d'Alene, ID 83814

**As of:** Dec 2022

**Accounting Basis:** Cash

**Level of Detail:** Detail View

**Include Zero Balance GL Accounts:** No

Account Name	Selected Month	% of Selected Month	Year to Month End	% of Year to Month End
<b>Operating Income &amp; Expense</b>				
<b>Income</b>				
Association Income	1,671.40	99.56	65,292.50	99.87
<b>Fee Income</b>				
Late Fee	7.37	0.44	86.79	0.13
<b>Total Fee Income</b>	<b>7.37</b>	<b>0.44</b>	<b>86.79</b>	<b>0.13</b>
Interest Income	0.00	0.00	0.00	0.00
<b>Total Operating Income</b>	<b>1,678.77</b>	<b>100.00</b>	<b>65,379.29</b>	<b>100.00</b>
<b>Expense</b>				
<b>CLEANING AND MAINTENANCE</b>				
Landscaping	0.00	0.00	0.00	0.00
HOA Dues	0.00	0.00	-1,733.70	-2.65
<b>Total CLEANING AND MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,733.70</b>	<b>-2.65</b>
<b>INSURANCE</b>				
Liability/Property Insurance	0.00	0.00	699.10	1.07
<b>Total INSURANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>699.10</b>	<b>1.07</b>
<b>LEGAL AND OTHER PROFESSIONAL FEES</b>				
Accounting	0.00	0.00	310.00	0.47
<b>Total LEGAL AND OTHER PROFESSIONAL FEES</b>	<b>0.00</b>	<b>0.00</b>	<b>310.00</b>	<b>0.47</b>
<b>MANAGEMENT FEES</b>				
Management fees	708.00	42.17	6,179.02	9.45
<b>Total MANAGEMENT FEES</b>	<b>708.00</b>	<b>42.17</b>	<b>6,179.02</b>	<b>9.45</b>
<b>OFFICE EXPENSE</b>				
Postage	0.00	0.00	589.78	0.90
Office Supplies	0.00	0.00	0.00	0.00
<b>Total OFFICE EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>589.78</b>	<b>0.90</b>
Supplies	0.00	0.00	0.00	0.00
<b>TAXES</b>				
Property Tax	0.00	0.00	116.24	0.18
State Taxes	0.00	0.00	60.18	0.09
Federal Tax	0.00	0.00	5.00	0.01
<b>Total TAXES</b>	<b>0.00</b>	<b>0.00</b>	<b>181.42</b>	<b>0.28</b>
<b>UTILITIES</b>				
Electricity	0.00	0.00	662.80	1.01
Water	0.00	0.00	22,163.49	33.90
<b>Total UTILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>22,826.29</b>	<b>34.91</b>
<b>LANDSCAPE/COMMON AREA MAINTENANCE</b>				
Spring/Fall Cleanup Fee - Landscape	0.00	0.00	600.00	0.92

## Income Statement

Account Name	Selected Month	% of Selected Month	Year to Month End	% of Year to Month End
Turf Fertilizer / Weed Control	0.00	0.00	10,762.00	16.46
Irrigation Services/Repairs	0.00	0.00	950.00	1.45
Lawn Services	0.00	0.00	22,790.00	34.86
Road Snow Removal	0.00	0.00	1,560.00	2.39
<b>Total LANDSCAPE/COMMON AREA MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>36,662.00</b>	<b>56.08</b>
<b>Total Operating Expense</b>	<b>708.00</b>	<b>42.17</b>	<b>65,713.91</b>	<b>100.51</b>
<b>NOI - Net Operating Income</b>	<b>970.77</b>	<b>57.83</b>	<b>-334.62</b>	<b>-0.51</b>
Total Income	1,678.77	100.00	65,379.29	100.00
Total Expense	708.00	42.17	65,713.91	100.51
Net Income	<b>970.77</b>	<b>57.83</b>	<b>-334.62</b>	<b>-0.51</b>

# Reconciliation Report

## Washington Trust Bank

Account Name	Trails Operating
Account Number	1000419240
Ending Statement Date	12/31/2022

## Summary

Bank Statement Starting Balance on 11/30/2022	16,274.91
Cleared Deposits and other Increases	3,444.20
Cleared Checks and other Decreases	7,244.90
Cleared ACH Batches and Reversals	0.00
Cleared Balance	12,474.21

## Unreconciled Transactions

Unreconciled Deposits and other Increases (0 Items)

<b>Total</b>	<b>0.00</b>
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Unreconciled Checks and other Decreases (0 Items)

<b>Total</b>	<b>0.00</b>
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Unreconciled ACH Batches and Reversals (0 Items)

<b>Total</b>	<b>0.00</b>
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Unreconciled Payments from ACH Batches Generated after Reconciliation Period (0 Items)

<b>Total</b>	<b>0.00</b>
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Unreconciled Checks Voided after Reconciliation Period (0 Items)

<b>Total</b>	<b>0.00</b>
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Unreconciled Receipts Deposited after Reconciliation Period (3 Items)

Receipt #9846-BA30 - Theresa & David Biggs	12/25/2022	150.00
Receipt #9935-D7B0 - Meghan Buzzard	12/25/2022	150.00
Receipt #4F11-3DF0 - Scott Bauer	12/29/2022	150.00
<b>Total</b>		<b>450.00</b>

Receipts Reversed after Reconciliation Which Have Not Been Deposited (0 Items)

<b>Total</b>	<b>0.00</b>
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Pending Online Receipts Which Have Not Been Deposited (23 Items)

Receipt #9C15-3600 - Geoffrey & Kristi Rinehart	12/28/2022	150.00
Receipt #9D33-BA80 - Lisa Frazier	12/28/2022	120.00
Receipt #4B34-32B0 - Granite Investment Group, LLC	12/29/2022	120.00
Receipt #4C0D-5510 - Raena Krestovnikov	12/29/2022	150.00
Receipt #6CC7-A3B0 - Aric Alcantara	12/30/2022	150.00
Receipt #6D48-5C90 - Gloria McCubbin	12/30/2022	120.00
Receipt #1ACC-8860 - Christopher Davisson	12/30/2022	271.80

Receipt #EEFC-63B0 - George & Donna Miller	12/30/2022	150.00
Receipt #1576-E7F0 - Casey Hefler	12/30/2022	150.00
Receipt #A087-22A0 - Jennifer Gomez	12/30/2022	159.14
Receipt #14CD-13E0 - Keith & Suzy Stecki	12/30/2022	150.00
Receipt #3530-7220 - Gerald & Janice Tice	12/30/2022	150.00
Receipt #D570-18F0 - Max & Kristen Dodgion	12/30/2022	121.80
Receipt #0067-B0B0 - Alejandra Klemaske	12/30/2022	150.00
Receipt #887F-FBB0 - Chad & Ann Johnson	12/30/2022	150.00
Receipt #43CE-0960 - Donald & Sandra Allen	12/30/2022	150.00
Receipt #AAFE-F1F0 - Michael Burt & Jaime Wooten	12/30/2022	150.00
Receipt #A674-9F30 - James & Lori Miller	12/31/2022	120.00
Receipt #A76F-DB20 - Matthew & Cynthia O'Leary	12/31/2022	150.00
Receipt #A928-7810 - Gary Sires	12/31/2022	150.00
Receipt #854C-6FA0 - Ferdinand & Jennifer Cox	12/31/2022	150.00
Receipt #44B2-D3B0 - Robert & Kirsten Murphy	12/31/2022	150.00
Receipt #E935-E700 - Ryan & Jenna Fay	12/31/2022	150.00
<b>Total</b>		<b>3,432.74</b>

#### Cleared Transactions

##### Cleared Deposits and other Increases (11 Items)

Deposit #50	12/05/2022	480.00
Deposit #51	12/09/2022	240.00
Deposit #Automatic Deposit	12/20/2022	370.00
Deposit #Automatic Deposit	12/22/2022	120.00
Deposit #Automatic ACH Deposit	12/23/2022	960.00
Deposit #Automatic Deposit	12/23/2022	270.00
Deposit #Automatic ACH Deposit	12/28/2022	254.20
Deposit #Automatic Deposit	12/28/2022	150.00
Deposit #Automatic Deposit	12/29/2022	120.00
Deposit #52	12/22/2022	360.00
Deposit #53	12/30/2022	120.00
<b>Total</b>		<b>3,444.20</b>

##### Cleared Checks and other Decreases (2 Items)

Check #532 - City of Coeur d'Alene	11/11/2022	6,536.90
Check #533 - Hoam	12/02/2022	708.00
<b>Total</b>		<b>7,244.90</b>

##### Cleared ACH Batches and Reversals (0 Items)

<b>Total</b>		<b>0.00</b>
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#### Cash Accounts

1150: Operating Account	16,356.95
1160: Security Deposit Cash	0.00
<b>Total Cash Balance</b>	<b>16,356.95</b>
Less Unreconciled Deposits	0.00
Less Unreconciled Receipts Deposited after Reconciliation Period	-450.00
Less Receipts Reversed after Reconciliation Which Have Not Been Deposited	0.00
Less Pending Online Receipts Which Have Not Been Deposited	-3,432.74
Plus Unreconciled Checks	0.00



Plus Unreconciled ACH Batches and Reversals	0.00
Plus Unreconciled Payments from ACH Batches Generated after Reconciliation Period	0.00
Plus Unreconciled Checks Voided after Reconciliation Period	0.00
<b>Adjusted Cash Balance</b>	<b>12,474.21</b>
Bank Statement Balance on 12/31/2022	12,474.21
	In Balance



P.O. Box 2127, Spokane, WA 99210-2127  
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## Statement of Account

Statement Start	December 1, 2022
Statement End	December 31, 2022
Account Number	1000419240
Total Days in Statement Period	31
Page	1 of 4



THE TRAILS HOMEOWNERS ASSOCIATION INC  
9323 N GOVERNMENT WAY STE 219  
HAYDEN ID 83835-8256

 **Thank you**  
for being a valued Washington Trust Bank client.

### SUMMARY OF ACCOUNTS

Product Name	Account Number	Ending Balance
SMART BUSINESS CHECKING	1000419240	\$12,474.21

### CHECKING ACCOUNTS

#### SMART BUSINESS CHECKING Account #1000419240

Beginning Balance	\$16,274.91	Average Ledger	\$12,131.10
+ Deposits/Credits (11)	\$3,444.20	Average Collected	\$12,125.78
- Checks/Debits (2)	\$7,244.90		
- Service Charge	\$0.00		
+ Interest Paid	\$0.00		
Ending Balance	\$12,474.21		

#### Activity in Date Order

Date	Description	Additions	Subtractions
12/05	DEPOSIT	480.00	
12/09	DEPOSIT	240.00	
12/20	*****81536 APPFOLIO INC HOAM, LLC 2PZK5TYKXSSHWM8 PPD	370.00	



P.O. Box 2127, Spokane, WA 99210-2127  
(800) 788-4578 | watrust.com

## Statement of Account

Statement Start	December 1, 2022
Statement End	December 31, 2022
Account Number	1000419240
Total Days in Statement Period	31
Page	2 of 4



### Activity in Date Order

Date	Description	Additions	Subtractions
12/22	*****81536 APPFOLIO INC HOAM, LLC 2PZX6O8O9D7FFGW PPD	120.00	
12/22	DEPOSIT	360.00	
12/23	*****81536 APPFOLIO INC HOAM, LLC 2Q03QNF1AAHZR1C PPD	270.00	
12/23	Net Settle HOAM, LLC-a1I2E0 HOAM, LLC-a1I2E00000DB 000016585110114 CCD	960.00	
12/28	*****81536 APPFOLIO INC HOAM, LLC 2Q10N826AVXRG3S PPD	150.00	
12/28	Net Settle HOAM, LLC-a1I2E0 HOAM, LLC-a1I2E00000DB 000016605381614 CCD	254.20	
12/29	*****81536 APPFOLIO INC HOAM, LLC 2Q174NQ26MHV8CG PPD	120.00	
12/30	DEPOSIT	120.00	

### Checks Posted

Check No	Date	Amount	Check No	Date	Amount
532	12/09	6,536.90	533	12/05	708.00
				Total Checks = \$7,244.90	

\* Denotes gap in check sequence

### Daily Balance Information

Date	Balance	Date	Balance	Date	Balance
12/01	16,274.91	12/20	10,120.01	12/28	12,234.21
12/05	16,046.91	12/22	10,600.01	12/29	12,354.21
12/09	9,750.01	12/23	11,830.01	12/30	12,474.21

## To Reconcile Your Account

List outstanding transactions (checks, ATM transactions, automatic payments and other withdrawals not shown on your statement).					
Transactions	Amount	Transactions	Amount		
Total					

  

Ending Balance This Statement		
Add Deposits Not Shown On Statement	+	
Subtotal		
Subtract Total Outstanding Transactions	-	
*Current Available Balance	\$	
Ending Balance from Checkbook		
Add Any Interest or Other Credits (if applicable, from statement)	+	
Subtract Total Service Charges / Fees (if applicable, from statement)	-	
*Current Available Balance	\$	
*THESE TOTALS SHOULD BE THE SAME. If totals do not agree, see below.		

### If Your Statement and Checkbook Do Not Agree

- Compare transaction amounts on the statement to your checkbook.
- Compare deposits or other credit amounts on the statement to your checkbook and your receipts.
- Be sure all transactions (checks, ATM transactions, transfers, automatic payments, and service charges/fees) are recorded in your checkbook.
- If your account is still out of balance, please notify us immediately.

### In Case of Irregularities on This Statement

The bank is released from liability or claim of loss except when the depositor has reported a discrepancy or irregularity in connection with the account within 30 days from the date of statement in which the discrepancy occurred.

### In Case of Errors or Questions About Electronic Funds Transfers

Call or write us at the telephone number or address listed below, as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer listed on the statement or receipt. We must hear from you no later than 60 days after we sent the FIRST statement on which the problem or error appeared.

1. Tell us your name and account number.
2. Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information.
3. Tell us the dollar amount of the suspected error.

If you tell us orally, we may require that you send us your complaint or question in writing within 10 business days.

We will determine whether an error occurred within 10 business days (5 business days for VISA debit card point-of-sale transactions processed by VISA and 20 business days if the transfer involved a new account) after we hear from you and will correct any error promptly. If we need more time, however, we may take up to 45 days (90 days if the transfer involved a new account, a point-of-sale transaction action, or a foreign-initiated transfer) to investigate your complaint or question. If we decide to do this, we will credit your account within 10 business days (5 business days for VISA debit card point-of-sale transactions processed by VISA and 20 business days if the transfer involved a new account) for the amount you think is in error, so that you will have the use of the money during the time it takes to complete our investigation. If we ask you to put your complaint or question in writing and we do not receive it within 10 business days, we may not credit your account. Your account is considered a new account for the first 30 days after the first deposit is made, unless each of you already has an established account with us before this account is opened.

We will tell you the results within three business days after completing our investigation. If we decide that there was no error, we will send you a written explanation.

You may ask for copies of the documents that we used in our investigation by contacting us at the address below. The bank reserves the right to charge for necessary investigation time if it is discovered that the bank is not in error.

Direct all inquiries to:

800.788.4578 or write  
Washington Trust Bank, Priority Service  
P.O. Box 2127  
Spokane, WA 99210-2127

DEPOSIT TICKET 28-8/251

**THE TRAILS HOMEOWNERS ASSOC**  
6323 N GOVERNMENT WAY STE 219  
HAYDEN, ID 83835-8256

CASH — 120.00  
COIN — 120.00  
CHECKS — 30.00  
CHECKS OR TOTAL FROM OTHER SIDE — 90.00  
SUB TOTAL — 120.00  
LESS CASH —  
DEPOSIT \$ 480.00

DATE 12/5/2022

SIGN HERE IF CASH RECEIVED FROM DEPOSIT

**Washington Trust Bank**  
1.800.788.4578 watrust.com

DO NOT USE. DEPOSIT TICKET VOIDING AFTER AUTOMATIC PAYMENTS. USE VOIDED CHECK.

125100089 1000419240 600

12/05/2022

\$480.00

>125100089< 20221205  
Washington Trust Bank  
Drawer Trans: 2620300078  
PIN: 837411840000209

12/05/2022

12/05/2022

\$480.00

CHECKINGMONEY MARKET DEPOSIT

**Washington Trust Bank** 1.800.788.4578

Name The Trails  
DATE 12/9/2022

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

SIGN HERE ONLY IF CASH RECEIVED FROM DEPOSIT

ACCOUNT NUMBER 1000419240 PRINT BALANCE ON RECEIPT

CASH > 120.00  
COIN > 120.00  
CHECKS >  
DEPOSIT FROM REVERSE  
SUB TOTAL  
LESS CASH RECEIVED  
TOTAL CASH RECEIVED

\$ 240.00

500 1000 100

12/09/2022

\$240.00

>125100089< 20221209  
Washington Trust Bank  
Drawer Trans: 2610200025  
PIN: 837811800000057

< 125100089 > 26105 25 12/09/22

12/09/2022

12/09/2022

\$240.00

CHECKINGMONEY MARKET DEPOSIT

**Washington Trust Bank** 1.800.788.4578

Name The Trails  
DATE 12/22/2022

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

SIGN HERE ONLY IF CASH RECEIVED FROM DEPOSIT

ACCOUNT NUMBER 1000419240 PRINT BALANCE ON RECEIPT

CASH > 120.00  
COIN > 120.00  
CHECKS > 120.00  
DEPOSIT FROM REVERSE  
SUB TOTAL  
LESS CASH RECEIVED  
TOTAL CASH RECEIVED

\$ 360.00

500 1000 100

12/22/2022

\$360.00

>125100089< 20221222  
Washington Trust Bank  
Drawer Trans: 2620200045  
PIN: 839111820000121

< 125100089 > 26202 45 12/22/22

12/22/2022

12/22/2022

\$360.00

CHECKINGMONEY MARKET DEPOSIT

**Washington Trust Bank** 1.800.788.4578

Name The Trails  
DATE 12/30/2022

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

SIGN HERE ONLY IF CASH RECEIVED FROM DEPOSIT

ACCOUNT NUMBER 1000419240 PRINT BALANCE ON RECEIPT

CASH > 120.00  
COIN > 120.00  
CHECKS >  
DEPOSIT FROM REVERSE  
SUB TOTAL  
LESS CASH RECEIVED  
TOTAL CASH RECEIVED

\$ 120.00

500 1000 100

12/30/2022

\$120.00

>125100089< 20221230  
Washington Trust Bank  
Drawer Trans: 2620100051  
PIN: 839911860000156

< 125100089 > 26201 51 12/30/22

12/30/2022

12/30/2022

\$120.00

Washington Trust Bank 0532

The Trails Homeowners Association Inc  
1859 North Lakewood Drive, Suite 200  
Coeur d'Alene, ID 83814

11/11/2022

PAY TO THE ORDER OF CITY OF COEUR D'ALENE \$ 6,536.90

\*\*\* SIX THOUSAND, FIVE HUNDRED THIRTY-SIX AND 90/100 DOLLARS \*\*\* DOLLARS

City of Coeur d'Alene  
770 E. Mullan Avenue  
Coeur d'Alene, ID 83814

MEMO

1000532 125100089 1000419240

532

12/09/2022

\$6,536.90

Credited to Acct  
15300003168  
Return Acct 15300003168

For Deposit Only  
City of Coeur d'Alene  
15300003168  
CHECK CITY FOR CASHABLE RETURN DEPOSIT  
CITY OF COEUR D'ALENE, ID 83814

12/09/2022

532

12/09/2022

\$6,536.90

Washington Trust Bank 0533

The Trails Homeowners Association Inc  
1859 North Lakewood Drive, Suite 200  
Coeur d'Alene, ID 83814

12/02/2022

PAY TO THE ORDER OF HOAM \$ 708.00

\*\*\* SEVEN HUNDRED EIGHT AND 00/100 DOLLARS \*\*\* DOLLARS

HOAM  
1859 North Lakewood Drive  
Suite 200  
Coeur d'Alene, ID 83814

MEMO The Trails - Management Bill - O

1000533 125100089 1000419240

533

12/05/2022

\$708.00

>125100089< 20221205  
Washington Trust Bank  
Drawer Trans: 2620300068  
PIN: 837411840000202

12/05/2022

533

12/05/2022

\$708.00

**The Trails Homeowner's Association**  
**Budget Comparison Report - Cash Basis**  
**12/1/2022 - 12/31/2022**

	12/1/2022	to	12/31/2022	1/1/2021	to	12/31/2022	1/1/2022 - 12/31/2022	
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget	Forecasted Year-End Actual
<b>INCOME</b>								
<u>Assessments</u>								
4001 - Operating Assessment Fee	\$1,671.40	\$0.00	\$1,671.40	\$67,670.20	\$84,960.00	(\$17,289.80)	\$84,960.00	\$67,670.20
<u>Contribution</u>								
4101 - Developer's Contribution	\$0.00	\$0.00	\$0.00	\$0.00	\$2,287.20	(\$2,287.20)	\$2,287.20	\$0.00
<u>Other Income</u>								
4202 - Late Fee/Non-Payment Fee	\$7.37	\$0.00	\$7.37	\$89.79	\$0.00	\$89.79	\$0.00	\$89.79
<u>Pass thru Costs</u>								
4302 - Delinquent Letter Repayment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4303 - Recorded Lien Repayment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL INCOME</b>	<b>\$1,678.77</b>	<b>\$0.00</b>	<b>\$1,678.77</b>	<b>\$67,759.99</b>	<b>\$87,247.20</b>	<b>(\$19,487.21)</b>	<b>\$87,247.20</b>	<b>\$67,759.99</b>
<b>EXPENSES</b>								
<u>Pass thru Expenses</u>								
5002 - Delinquent Letter Generation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5003 - Recorded Lien Generation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5007 - Non-Compliance Letter Generation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Pass thru Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Professional</u>								
5101 - Association Management Fee	\$708.00	\$708.00	\$0.00	\$6,823.02	\$8,496.00	\$1,672.98	\$8,496.00	\$6,823.02
5104 - Administrative Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5108 - CPA/Audits	\$0.00	\$0.00	\$0.00	\$310.00	\$276.00	(\$34.00)	\$276.00	\$310.00
5114 - Site Review: Non-Compliance and Common Areas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Professional Expenses	\$708.00	\$708.00	\$0.00	\$7,133.02	\$8,772.00	\$1,638.98	\$8,772.00	\$7,133.02
<u>Office Expenses</u>								
5201 - Postage	\$0.00	\$29.17	\$29.17	\$589.78	\$350.00	(\$239.78)	\$350.00	\$589.78
5202 - Copies	\$0.00	\$13.33	\$13.33	\$0.00	\$160.00	\$160.00	\$160.00	\$0.00
5203 - Office Supplies	\$0.00	\$4.17	\$4.17	\$0.00	\$50.00	\$50.00	\$50.00	\$0.00
5204 - Bank Service Fee	\$0.00	\$8.00	\$8.00	\$0.00	\$96.00	\$96.00	\$96.00	\$0.00
5206 - Storage of Records	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Office Expenses	\$0.00	\$54.67	\$54.67	\$589.78	\$656.00	\$66.22	\$656.00	\$589.78
<u>Insurance Expenses</u>								
5301 - Liability/Property	\$0.00	\$56.60	\$56.60	\$699.10	\$679.20	(\$19.90)	\$679.20	\$699.10
Total Insurance Expenses	\$0.00	\$56.60	\$56.60	\$699.10	\$679.20	(\$19.90)	\$679.20	\$699.10
<u>Landscape/Grounds Expenses</u>								
5403 - Common Area Maintenance	\$0.00	\$200.00	\$200.00	\$600.00	\$2,400.00	\$1,800.00	\$2,400.00	\$600.00
5404 - Turf Fertilizer/Weed Control	\$0.00	\$643.33	\$643.33	\$10,762.00	\$7,720.00	(\$3,042.00)	\$7,720.00	\$10,762.00
5405 - Shrub Beds/Non-Turf Weed Control	\$0.00	\$10.42	\$10.42	\$0.00	\$125.00	\$125.00	\$125.00	\$0.00
5406 - Irrigation Services	\$0.00	\$666.67	\$666.67	\$950.00	\$8,000.00	\$7,050.00	\$8,000.00	\$950.00
5407 - Trees - Deep Root Feed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5416 - Lawn Services	\$0.00	\$2,193.33	\$2,193.33	\$22,790.00	\$26,320.00	\$3,530.00	\$26,320.00	\$22,790.00
Total Landscape/Grounds Expenses	\$0.00	\$3,713.75	\$3,713.75	\$35,102.00	\$44,565.00	\$9,463.00	\$44,565.00	\$35,102.00
<u>Roads/Trails/Parking Lots/Driveways</u>								
5708 - Road Snow Removal	\$0.00	\$500.00	\$500.00	\$1,560.00	\$6,000.00	\$4,440.00	\$6,000.00	\$1,560.00
Total Roads/Trails/Parking Lots/ Driveways	\$0.00	\$500.00	\$500.00	\$1,560.00	\$6,000.00	\$4,440.00	\$6,000.00	\$1,560.00
<u>Utilities</u>								
6502 - Electricity	\$0.00	\$145.83	\$145.83	\$662.80	\$1,750.00	\$1,087.20	\$1,750.00	\$662.80
6515 - Water	\$0.00	\$1,916.67	\$1,916.67	\$21,415.07	\$23,000.00	\$1,584.93	\$23,000.00	\$21,415.07
6518 - Irrigation Rate Adjustment	\$0.00	\$0.00	\$0.00	\$748.42	\$0.00	(\$748.42)	\$0.00	\$748.42
Total Utilities	\$0.00	\$2,062.50	\$2,062.50	\$22,826.29	\$24,750.00	\$1,923.71	\$24,750.00	\$22,826.29
<u>Taxes</u>								
6701 - Property Taxes	\$0.00	\$16.67	\$16.67	\$116.24	\$200.00	\$83.76	\$200.00	\$116.24
6702 - State Taxes	\$0.00	\$1.25	\$1.25	\$60.18	\$15.00	(\$45.18)	\$15.00	\$60.18
Total Taxes	\$0.00	\$17.92	\$17.92	\$176.42	\$215.00	\$38.58	\$215.00	\$176.42
<b>TOTAL EXPENSES</b>	<b>\$708.00</b>	<b>\$7,113.43</b>	<b>\$6,405.43</b>	<b>\$68,086.61</b>	<b>\$85,637.20</b>	<b>\$17,550.59</b>	<b>\$85,637.20</b>	<b>\$68,086.61</b>
<b>NET INCOME</b>	<b>\$970.77</b>	<b>(\$7,113.43)</b>	<b>(\$4,726.66)</b>	<b>(\$326.62)</b>	<b>\$1,610.00</b>	<b>(\$37,037.80)</b>	<b>\$1,610.00</b>	<b>(\$326.62)</b>