

# Income Statement

4/1/2025 - 6/30/2025, By Quarter, Accrual basis

Prepared By: HOAM, LLC  
1221 W. Emma Ave. Suite 300  
Coeur d'Alene, ID 83814

## The Trails Homeowner's Association, Inc.

Account	Q2-2025	Total
<b>Income</b>		
4000 Assessment Fee		
4001 Master Association Assessment Fee	43,160.00	43,160.00
4003 Enclave Sub-Association Assessment Fee	1,890.00	1,890.00
<b>Total</b> for 4000 Assessment Fee	<b>\$45,050.00</b>	<b>\$45,050.00</b>
<b>Total</b> Income	<b>\$45,050.00</b>	<b>\$45,050.00</b>
<b>Expense</b>		
5100 Professional		
5101 Association Management Fee	6,012.00	6,012.00
<b>Total</b> for 5100 Professional	<b>\$6,012.00</b>	<b>\$6,012.00</b>
5200 Office Expenses		
5204 Bank Service Fee	0.00	
<b>Total</b> for 5200 Office Expenses	<b>\$0.00</b>	<b>\$0.00</b>
5301 Liability/Property Insurance	1,352.09	1,352.09
5400 Landscape/Grounds Expenses		
5401 Spring/Fall Cleanup	2,800.00	2,800.00
5402 Turf Fertilizer/Weed Control	11,925.00	11,925.00
5404 Irrigation Services	3,429.31	3,429.31
5408 Lawn Services	15,840.00	15,840.00
<b>Total</b> for 5400 Landscape/Grounds Expenses	<b>\$33,994.31</b>	<b>\$33,994.31</b>
5500 Sub-Association Landscape/Grounds Expenses		
5501 Sub-Association Spring/Fall Cleanup	1,100.00	1,100.00
5502 Sub-Association Turf Fertilizer/Weed Control	3,974.00	3,974.00
5504 Sub-Association Irrigation Services	1,143.68	1,143.68
5508 Sub-Association Lawn Services	6,656.00	6,656.00
<b>Total</b> for 5500 Sub-Association Landscape/Grounds Expenses	<b>\$12,873.68</b>	<b>\$12,873.68</b>
5600 Sub Association Gate Access Systems		
5601 Sub-Association Gate Access System Fees	275.70	275.70
5603 Sub-Association Gate Repair Fees	642.10	642.10

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Account	Q2-2025	Total
<b>Total</b> for 5600 Sub Association Gate Access Systems	<b>\$917.80</b>	<b>\$917.80</b>
5701 Snow Removal	4,625.00	4,625.00
6500 Utilities		
6501 Electricity	603.66	603.66
6502 Water	10,932.83	10,932.83
<b>Total</b> for 6500 Utilities	<b>\$11,536.49</b>	<b>\$11,536.49</b>
6600 Sub-Association Utilities		
6601 Sub-Association Electricity	625.82	625.82
<b>Total</b> for 6600 Sub-Association Utilities	<b>\$625.82</b>	<b>\$625.82</b>
6700 Taxes		
6701 Property Taxes	764.49	764.49
6702 State Taxes	10.00	10.00
6703 Sales Taxes	715.50	715.50
<b>Total</b> for 6700 Taxes	<b>\$1,489.99</b>	<b>\$1,489.99</b>
6800 Sub-Association Taxes		
6803 Sub-Association Sales Taxes	119.22	119.22
<b>Total</b> for 6800 Sub-Association Taxes	<b>\$119.22</b>	<b>\$119.22</b>
<b>Total</b> Expense	<b>\$73,546.40</b>	<b>\$73,546.40</b>
<b>Net Operating Income</b>	<b>(\$28,496.40)</b>	<b>(\$28,496.40)</b>
<b>Net Income</b>	<b>(\$28,496.40)</b>	<b>(\$28,496.40)</b>

# Balance Sheet

As of 6/30/2025, Accrual Basis

Prepared By: HOAM, LLC  
1221 W. Emma Ave. Suite 300  
Coeur d'Alene, ID 83814

## The Trails Homeowner's Association, Inc.

### Assets

#### Current Asset

Accounts Receivable	(2,502.77)
The Trails Operating	51,691.97
The Trails Operating - Pending EFTs	1,106.94
Undeposited Funds	780.00
<b>Total Current Asset</b>	<b>\$51,076.14</b>

#### Total Assets

**\$51,076.14**

### Liabilities

#### Current Liability

Accounts Payable	33,219.14
<b>Total Current Liability</b>	<b>\$33,219.14</b>

#### Total Liabilities

**\$33,219.14**

### Equity

7000 Reserves - 7008 Monument Signs	(44.57)
7000 Reserves - 7023 Steel Fencing	(650.00)
Net Income	7,414.72
Opening Balance Equity	15,330.28
Retained Earnings	(4,193.43)

#### Total Equity

**\$17,857.00**

#### Total Liabilities & Equity

**\$51,076.14**

# Cash Flow Statement

Accrual basis, From 4/1/2025 to 6/30/2025, By Quarter

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1221 W. Emma Ave. Suite 300  
Coeur d'Alene, ID 83814

## The Trails Homeowner's Association, Inc.

Account	Q2-2025
<b>Operating activities</b>	
<b>Net Income</b>	<b>(\$28,496.40)</b>
<b>Adjustments to Net Income</b>	
Accounts Receivable	806.54
Accounts Payable	28,115.47
<b>Net cash provided - Operating activities</b>	<b>\$425.61</b>
<b>Net increase (decrease) in cash</b>	<b>\$425.61</b>
<b>Cash as of period start</b>	<b>\$52,458.40</b>
<b>Cash as of period end</b>	<b>\$52,884.01</b>

# Trial Balance

Prepared By: HOAM, LLC  
1221 W. Emma Ave. Suite 300  
Coeur d'Alene, ID 83814

For **The Trails Homeowner's Association, Inc.**

Statement date **4/1/2025 - 6/30/2025**, Accrual **Basis**

## The Trails Homeowner's Association, Inc.

Account Type	Account Name	Beginning Balance	Total Debit	Total Credit	Net Activity	Ending Balance
Asset	Accounts Receivable	(1,696.23)	45,395.49	46,202.03	(806.54)	(2,502.77)
Asset	The Trails Operating	52,274.87	46,196.03	45,671.99	524.04	52,798.91
Asset	Unbilled Receivable	0.00	67.00	67.00	0.00	0.00
Asset	Undeposited Funds	707.00	11,177.00	11,104.00	73.00	780.00
Liability	Accounts Payable	(5,103.67)	44,907.50	73,022.97	(28,115.47)	(33,219.14)
Equity	7000 Reserves - 7008 Monument Signs	44.57	0.00	0.00	0.00	44.57
Equity	7000 Reserves - 7023 Steel Fencing	650.00	0.00	0.00	0.00	650.00
Equity	Opening Balance Equity	(15,330.28)	0.00	0.00	0.00	(15,330.28)
Equity	Retained Earnings	4,193.43	0.00	0.00	0.00	4,193.43
Income	4000 Assessment Fee	0.00	0.00	0.00	0.00	0.00
Income	4000 Assessment Fee - 4001 Master Association Assessment Fee	(42,673.00)	0.00	43,160.00	(43,160.00)	(85,833.00)
Income	4000 Assessment Fee - 4003 Enclave Sub-Association Assessment Fee	(1,976.00)	0.00	1,890.00	(1,890.00)	(3,866.00)
Income	4101 Developer's Contribution	(513.50)	0.00	0.00	0.00	(513.50)
Income	4201 Late Fee/Non-Payment Fee	0.00	0.00	0.00	0.00	0.00
Income	Convenience Fee	(152.67)	0.00	171.43	(171.43)	(324.10)
Expense	5100 Professional - 5101 Association Management Fee	5,922.00	6,012.00	0.00	6,012.00	11,934.00
Expense	5100 Professional - 5103 CPA/Audits	500.00	0.00	0.00	0.00	500.00
Expense	5100 Professional - 5104 Legal	206.50	0.00	0.00	0.00	206.50
Expense	5100 Professional - 5106 Reserve Transfer	0.00	0.00	0.00	0.00	0.00
Expense	5200 Office Expenses - 5201 Postage	430.65	0.00	0.00	0.00	430.65
Expense	5200 Office Expenses - 5204 Bank Service Fee	0.00	174.06	174.06	0.00	0.00

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For **The Trails Homeowner's Association, Inc.**

Statement date **4/1/2025 - 6/30/2025**, Accrual **Basis**

Account Type	Account Name	Beginning Balance	Total Debit	Total Credit	Net Activity	Ending Balance
Expense	5301 Liability/Property Insurance	0.00	1,352.09	0.00	1,352.09	1,352.09
Expense	5400 Landscape/Grounds Expenses - 5401 Spring/Fall Cleanup	0.00	2,800.00	0.00	2,800.00	2,800.00
Expense	5400 Landscape/Grounds Expenses - 5402 Turf Fertilizer/Weed Control	0.00	11,925.00	0.00	11,925.00	11,925.00
Expense	5400 Landscape/Grounds Expenses - 5404 Irrigation Services	0.00	3,429.31	0.00	3,429.31	3,429.31
Expense	5400 Landscape/Grounds Expenses - 5408 Lawn Services	0.00	15,840.00	0.00	15,840.00	15,840.00
Expense	5400 Landscape/Grounds Expenses - 5409 Dethatch	0.00	0.00	0.00	0.00	0.00
Expense	5500 Sub-Association Landscape/Grounds Expenses - 5501 Sub-Association Spring/Fall Cleanup	0.00	1,100.00	0.00	1,100.00	1,100.00
Expense	5500 Sub-Association Landscape/Grounds Expenses - 5502 Sub-Association Turf Fertilizer/Weed Control	0.00	3,974.00	0.00	3,974.00	3,974.00
Expense	5500 Sub-Association Landscape/Grounds Expenses - 5503 Sub-Association Shrub Beds/Non-Turf Weed Control	0.00	0.00	0.00	0.00	0.00
Expense	5500 Sub-Association Landscape/Grounds Expenses - 5504 Sub-Association Irrigation Services	0.00	1,143.68	0.00	1,143.68	1,143.68

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For **The Trails Homeowner's Association, Inc.**

Statement date **4/1/2025 - 6/30/2025, Accrual Basis**

Account Type	Account Name	Beginning Balance	Total Debit	Total Credit	Net Activity	Ending Balance
Expense	5500 Sub-Association Landscape/Grounds Expenses - 5507 Sub-Association Shrub/Tree Trimming	0.00	0.00	0.00	0.00	0.00
Expense	5500 Sub-Association Landscape/Grounds Expenses - 5508 Sub-Association Lawn Services	0.00	6,656.00	0.00	6,656.00	6,656.00
Expense	5600 Sub Association Gate Access Systems	0.00	0.00	0.00	0.00	0.00
Expense	5600 Sub Association Gate Access Systems - 5601 Sub-Association Gate Access System Fees	443.50	275.70	0.00	275.70	719.20
Expense	5600 Sub Association Gate Access Systems - 5603 Sub-Association Gate Repair Fees	0.00	642.10	0.00	642.10	642.10
Expense	5701 Snow Removal	605.00	4,625.00	0.00	4,625.00	5,230.00
Expense	6500 Utilities - 6501 Electricity	702.82	603.66	0.00	603.66	1,306.48
Expense	6500 Utilities - 6502 Water	82.85	10,932.83	0.00	10,932.83	11,015.68
Expense	6600 Sub-Association Utilities - 6601 Sub-Association Electricity	682.16	625.82	0.00	625.82	1,307.98
Expense	6600 Sub-Association Utilities - 6602 Sub-Association Water	0.00	0.00	0.00	0.00	0.00
Expense	6700 Taxes - 6701 Property Taxes	0.00	764.49	0.00	764.49	764.49
Expense	6700 Taxes - 6702 State Taxes	0.00	10.00	0.00	10.00	10.00
Expense	6700 Taxes - 6703 Sales Taxes	0.00	715.50	0.00	715.50	715.50
Expense	6800 Sub-Association Taxes - 6801 Sub-Association Property Taxes	0.00	0.00	0.00	0.00	0.00

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Account Type	Account Name	Beginning Balance	Total Debit	Total Credit	Net Activity	Ending Balance
Expense	6800 Sub-Association Taxes - 6803 Sub- Association Sales Taxes	0.00	119.22	0.00	119.22	119.22
<b>Total for The Trails Homeowner's Association, Inc.</b>			<b>\$221,463.48</b>	<b>\$221,463.48</b>		

# Vendor Ledger

4/1/2025 - 6/30/2025, The Trails Homeowner's Association, Inc.

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## Alpine Landscape & Maintenance

Date	Property or company	Ref. No.	Description	Bill	Payment
4/2/2025	The Trails Homeowner's Association, Inc.	Inv #2152570	Spring clean up	2,800.00	
4/2/2025	The Trails Homeowner's Association, Inc.	Inv #2152570	Weekly Service	1,980.00	
4/10/2025	The Trails Homeowner's Association, Inc.	Inv #2152570	Spring clean up		2,800.00
4/10/2025	The Trails Homeowner's Association, Inc.	Inv #2152570	Weekly Service		1,980.00
5/12/2025	The Trails Homeowner's Association, Inc.	Inv #2152585	April 10, 17, 24 - Weekly Services: Mowing, trimming, edging	2,496.00	
5/12/2025	The Trails Homeowner's Association, Inc.	Inv #2152585	April 7 - Lawn Treatment and Weed control	1,987.00	
5/12/2025	The Trails Homeowner's Association, Inc.	Inv #2152585	April 11 - Spring clean up	1,100.00	
5/12/2025	The Trails Homeowner's Association, Inc.	Inv #2152584	April 10, 17, 24 - Weekly Services: Mowing, trimming, edging	5,940.00	
5/12/2025	The Trails Homeowner's Association, Inc.	Inv #2152584	April 7 - Lawn Treatment and Weed control	5,962.50	
5/12/2025	The Trails Homeowner's Association, Inc.	Inv #2152584	Idaho Sales tax	357.75	
5/12/2025	The Trails Homeowner's Association, Inc.	Inv #2152565	Feb 4, 5, 6, 7, 8, 14, 15, 17, 19 - Snow Removal	4,625.00	
5/27/2025	The Trails Homeowner's Association, Inc.	Inv #2152565	Feb 4, 5, 6, 7, 8, 14, 15, 17, 19 - Snow Removal		4,625.00
5/27/2025	The Trails Homeowner's Association, Inc.	Inv #2152585	April 10, 17, 24 - Weekly Services: Mowing, trimming, edging		2,496.00
5/27/2025	The Trails Homeowner's Association, Inc.	Inv #2152585	April 7 - Lawn Treatment and Weed control		1,987.00
5/27/2025	The Trails Homeowner's Association, Inc.	Inv #2152585	April 11 - Spring clean up		1,100.00
5/27/2025	The Trails Homeowner's Association, Inc.	Inv #2152584	April 10, 17, 24 - Weekly Services: Mowing, trimming, edging		5,940.00
5/27/2025	The Trails Homeowner's Association, Inc.	Inv #2152584	April 7 - Lawn Treatment and Weed control		5,962.50
5/27/2025	The Trails Homeowner's Association, Inc.	Inv #2152584	Idaho Sales tax		357.75
6/10/2025	The Trails Homeowner's Association, Inc.	Inv #2152595	May 1, 8, 15, 22, 29 - Weekly Services: Mowing, trimming, edging	4,160.00	
6/10/2025	The Trails Homeowner's Association, Inc.	Inv #2152595	May - Lawn Treatment and Weed control	1,987.00	

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Date	Property or company	Ref. No.	Description	Bill	Payment
6/10/2025	The Trails Homeowner's Association, Inc.	Inv #2152595	Idaho Sales Tax	119.22	
6/10/2025	The Trails Homeowner's Association, Inc.	Inv #2152594	May 8, 15, 22, 29 - Weekly Services: Mowing, trimming, edging	7,920.00	
6/10/2025	The Trails Homeowner's Association, Inc.	Inv #2152594	May - Lawn Treatment and Weed control	5,962.50	
6/10/2025	The Trails Homeowner's Association, Inc.	Inv #2152594	Idaho Sales tax	357.75	
<b>Total for Alpine Landscape &amp; Maintenance</b>				<b>\$47,754.72</b>	<b>\$27,248.25</b>

## Avista

Date	Property or company	Ref. No.	Description	Bill	Payment
4/10/2025	The Trails Homeowner's Association, Inc.	Avista Acct #51157868 30 3-13-25	Electric		137.07
4/10/2025	The Trails Homeowner's Association, Inc.	Avista Acct #51157868 30 3-13-25	Street Light		201.22
4/11/2025	The Trails Homeowner's Association, Inc.	Avista Acct #51157868 30 4-11-25	Electric	136.54	
4/11/2025	The Trails Homeowner's Association, Inc.	Avista Acct #51157868 30 4-11-25	Street Light	201.22	
4/24/2025	The Trails Homeowner's Association, Inc.	Avista Acct #51157868 30 4-11-25	Electric		136.54
4/24/2025	The Trails Homeowner's Association, Inc.	Avista Acct #51157868 30 4-11-25	Street Light		201.22
5/13/2025	The Trails Homeowner's Association, Inc.	Avista Acct #51157868 30 5-13-25	Electric	188.21	
5/13/2025	The Trails Homeowner's Association, Inc.	Avista Acct #51157868 30 5-13-25	Street Light	201.22	
5/27/2025	The Trails Homeowner's Association, Inc.	Avista Acct #51157868 30 5-13-25	Electric		188.21
5/27/2025	The Trails Homeowner's Association, Inc.	Avista Acct #51157868 30 5-13-25	Street Light		201.22

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Date	Property or company	Ref. No.	Description	Bill	Payment
6/12/2025	The Trails Homeowner's Association, Inc.	Avista Acct #51157868 30 6-12-25	Electric	301.07	
6/12/2025	The Trails Homeowner's Association, Inc.	Avista Acct #51157868 30 6-12-25	Street Light	201.22	
<b>Total for Avista</b>				<b>\$1,229.48</b>	<b>\$1,065.48</b>

## City of Coeur d'Alene

Date	Property or company	Ref. No.	Description	Bill	Payment
4/10/2025	The Trails Homeowner's Association, Inc.	Acct #145186- 000 3-28- 25			16.57
4/22/2025	The Trails Homeowner's Association, Inc.	Acct #129692- 000 4-22- 25	IRR523BB N CARRINGTON LN irrig	6.73	
4/22/2025	The Trails Homeowner's Association, Inc.	Acct #129778- 000 4-22- 25	IRR483AA W HANLEY AV	0.52	
4/22/2025	The Trails Homeowner's Association, Inc.	Acct #142256- 000 4-22- 225	IRR522AA N EGLISE LN irrig	6.73	
4/22/2025	The Trails Homeowner's Association, Inc.	Acct #143107- 000 4-22- 25	IRR521AA W HOMEWARD BOUND BLVD irrig	4.20	
4/22/2025	The Trails Homeowner's Association, Inc.	Acct #143108- 000 4-22- 25	IRR542AA W HIMESWARD BOUND BLVD irrig	4.20	
4/29/2025	The Trails Homeowner's Association, Inc.	Acct #145186- 000 4-29- 25	IRR482AA W HANLEY AV irrig	16.57	
5/9/2025	The Trails Homeowner's Association, Inc.	Acct #129778- 000 4-22- 25	IRR483AA W HANLEY AV		0.52

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Date	Property or company	Ref. No.	Description	Bill	Payment
5/9/2025	The Trails Homeowner's Association, Inc.	Acct #143107- 000 4-22- 25	IRR521AA W HOMEWARD BOUND BLVD irrig		4.20
5/9/2025	The Trails Homeowner's Association, Inc.	Acct #143108- 000 4-22- 25	IRR542AA W HIMEWARD BOUND BLVD irrig		4.20
5/9/2025	The Trails Homeowner's Association, Inc.	Acct #129692- 000 4-22- 25	IRR523BB N CARRINGTON LN irrig		6.73
5/9/2025	The Trails Homeowner's Association, Inc.	Acct #142256- 000 4-22- 225	IRR522AA N EGLISE LN irrig		6.73
5/9/2025	The Trails Homeowner's Association, Inc.	Acct #145186- 000 4-29- 25	IRR482AA W HANLEY AV irrig		16.57
5/22/2025	The Trails Homeowner's Association, Inc.	Acct #129778- 000 5-22- 25	IRR483AA W HANLEY AV	225.13	
5/22/2025	The Trails Homeowner's Association, Inc.	Acct #142256- 000 5-22- 225	IRR522AA N EGLISE LN irrig	625.89	
5/22/2025	The Trails Homeowner's Association, Inc.	Acct #143107- 000 5-22- 25	IRR521AA W HOMEWARD BOUND BLVD irrig	10.33	
5/22/2025	The Trails Homeowner's Association, Inc.	Acct #143108- 000 5-22- 25	IRR542AA W HIMEWARD BOUND BLVD irrig	11.65	
5/22/2025	The Trails Homeowner's Association, Inc.	Acct #129692- 000 5-22- 25	IRR523BB N CARRINGTON LN irrig	141.97	
5/22/2025	The Trails Homeowner's Association, Inc.	Acct #135370- 000 5-22- 25	IRR4382 W HOOMEWARD BOUND BLVD	30.97	

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Date	Property or company	Ref. No.	Description	Bill	Payment
5/22/2025	The Trails Homeowner's Association, Inc.	Acct #128674- 000 5-22- 25	IRR503BB N CARRINGTON LN	636.00	
5/29/2025	The Trails Homeowner's Association, Inc.	Acct #145186- 000 5-29- 25	IRR482AA W HANLEY AV irrig	33.73	
6/10/2025	The Trails Homeowner's Association, Inc.	Acct #143107- 000 5-22- 25	IRR521AA W HOMEWARD BOUND BLVD irrig		10.33
6/10/2025	The Trails Homeowner's Association, Inc.	Acct #143108- 000 5-22- 25	IRR542AA W HIMEWARD BOUND BLVD irrig		11.65
6/10/2025	The Trails Homeowner's Association, Inc.	Acct #135370- 000 5-22- 25	IRR4382 W HOOMEWARD BOUND BLVD		30.97
6/10/2025	The Trails Homeowner's Association, Inc.	Acct #145186- 000 5-29- 25	IRR482AA W HANLEY AV irrig		33.73
6/10/2025	The Trails Homeowner's Association, Inc.	Acct #129692- 000 5-22- 25	IRR523BB N CARRINGTON LN irrig		141.97
6/10/2025	The Trails Homeowner's Association, Inc.	Acct #129778- 000 5-22- 25	IRR483AA W HANLEY AV		225.13
6/10/2025	The Trails Homeowner's Association, Inc.	Acct #142256- 000 5-22- 225	IRR522AA N EGLISE LN irrig		625.89
6/10/2025	The Trails Homeowner's Association, Inc.	Acct #128674- 000 5-22- 25	IRR503BB N CARRINGTON LN		636.00
6/23/2025	The Trails Homeowner's Association, Inc.	Acct #128674- 000 6-23- 25	IRR503BB N CARRINGTON LN	2,412.66	

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Date	Property or company	Ref. No.	Description	Bill	Payment
6/23/2025	The Trails Homeowner's Association, Inc.	Acct #129692-000 6-23-25	IRR523BB N CARRINGTON LN irrig	2,296.59	
6/23/2025	The Trails Homeowner's Association, Inc.	Acct #129778-000 6-23-25	IRR483AA W HANLEY AV	1,543.23	
6/23/2025	The Trails Homeowner's Association, Inc.	Acct #142256-000 6-23-225	IRR522AA N EGLISE LN irrig	1,981.23	
6/23/2025	The Trails Homeowner's Association, Inc.	Acct #143107-000 6-23-25	IRR521AA W HOMEWARD BOUND BLVD irrig	10.33	
6/23/2025	The Trails Homeowner's Association, Inc.	Acct #135370-000 6-23-25	IRR4382 W HOOMEWARD BOUND BLVD	328.63	
6/23/2025	The Trails Homeowner's Association, Inc.	Acct #143108-000 6-23-25	IRR542AA W HIMEWARD BOUND BLVD irrig	47.29	
6/27/2025	The Trails Homeowner's Association, Inc.	Acct #145186-000 6-27-25	IRR482AA W HANLEY AV irrig	558.25	
<b>Total for City of Coeur d'Alene</b>				<b>\$10,932.83</b>	<b>\$1,771.19</b>

## Doorking

Date	Property or company	Ref. No.	Description	Bill	Payment
4/10/2025	The Trails Homeowner's Association, Inc.	2466369			4.00
5/9/2025	The Trails Homeowner's Association, Inc.	2488330	South gate	45.95	
5/9/2025	The Trails Homeowner's Association, Inc.	2488330	North gate	45.95	
5/9/2025	The Trails Homeowner's Association, Inc.	2488330	South gate		45.95
5/9/2025	The Trails Homeowner's Association, Inc.	2488330	North gate		45.95

# Vendor Ledger

4/1/2025 - 6/30/2025, The Trails Homeowner's Association, Inc.

Prepared By: HOAM, LLC  
1221 W. Emma Ave. Suite 300  
Coeur d'Alene, ID 83814

Date	Property or company	Ref. No.	Description	Bill	Payment
5/25/2025	The Trails Homeowner's Association, Inc.	2510029	South gate	45.95	
5/25/2025	The Trails Homeowner's Association, Inc.	2510029	North gate	45.95	
5/27/2025	The Trails Homeowner's Association, Inc.	2510029	South gate		45.95
5/27/2025	The Trails Homeowner's Association, Inc.	2510029	North gate		45.95
6/25/2025	The Trails Homeowner's Association, Inc.	2531273	South gate	45.95	
6/25/2025	The Trails Homeowner's Association, Inc.	2531273	North gate	45.95	
<b>Total for Doorking</b>				<b>\$275.70</b>	<b>\$187.80</b>

## HOAM, LLC

Date	Property or company	Ref. No.	Description	Bill	Payment
4/10/2025	The Trails Homeowner's Association, Inc.	081	March Mgmt Fees-Main Assoc 216 units		1,971.00
4/10/2025	The Trails Homeowner's Association, Inc.	081	March Mgmt Fees-Sub Assoc 4 units		36.00
4/10/2025	The Trails Homeowner's Association, Inc.	081	Online payments cc fees		50.00
4/24/2025	The Trails Homeowner's Association, Inc.	080	Feb Mgmt Fees-Main Assoc 219 units		1,971.00
4/24/2025	The Trails Homeowner's Association, Inc.	080	Feb 2025 Statements		216.81
4/30/2025	The Trails Homeowner's Association, Inc.	082 - The Trails	April Mgmt Fees-Main Assoc 217 units	1,953.00	
4/30/2025	The Trails Homeowner's Association, Inc.	082 - The Trails	April Mgmt Fees-Sub Assoc 5 units	45.00	
4/30/2025	The Trails Homeowner's Association, Inc.	082 - The Trails	Online payments cc fees	42.33	
5/9/2025	The Trails Homeowner's Association, Inc.	082 - The Trails	April Mgmt Fees-Main Assoc 217 units		1,953.00
5/9/2025	The Trails Homeowner's Association, Inc.	082 - The Trails	April Mgmt Fees-Sub Assoc 5 units		45.00
5/9/2025	The Trails Homeowner's Association, Inc.	082 - The Trails	Online payments cc fees		42.33
5/30/2025	The Trails Homeowner's Association, Inc.	083 - The Trails	May Mgmt Fees-Main Assoc 218 units	1,962.00	

# Vendor Ledger

4/1/2025 - 6/30/2025, The Trails Homeowner's Association, Inc.

Prepared By: HOAM, LLC  
1221 W. Emma Ave. Suite 300  
Coeur d'Alene, ID 83814

Date	Property or company	Ref. No.	Description	Bill	Payment
5/30/2025	The Trails Homeowner's Association, Inc.	083 - The Trails	May Mgmt Fees-Sub Assoc 5 units	45.00	
5/30/2025	The Trails Homeowner's Association, Inc.	083 - The Trails	Online payments cc fees	65.31	
6/10/2025	The Trails Homeowner's Association, Inc.	083 - The Trails	Online payments cc fees		65.31
6/10/2025	The Trails Homeowner's Association, Inc.	083 - The Trails	May Mgmt Fees-Sub Assoc 5 units		45.00
6/10/2025	The Trails Homeowner's Association, Inc.	083 - The Trails	May Mgmt Fees-Main Assoc 218 units		1,962.00
6/30/2025	The Trails Homeowner's Association, Inc.	084 - The Trails	June Mgmt Fees-Main Assoc 218 units	1,962.00	
6/30/2025	The Trails Homeowner's Association, Inc.	084 - The Trails	June Mgmt Fees-Sub Assoc 5 units	45.00	
6/30/2025	The Trails Homeowner's Association, Inc.	084 - The Trails	Online payments cc fees	66.42	
<b>Total for HOAM, LLC</b>				<b>\$6,186.06</b>	<b>\$8,357.45</b>

## Idaho State Tax Commission

Date	Property or company	Ref. No.	Description	Bill	Payment
4/7/2025	The Trails Homeowner's Association, Inc.	Year Ending 2024 - The Trails HOA	Year ending 2024	10.00	
4/10/2025	The Trails Homeowner's Association, Inc.	Year Ending 2024 - The Trails HOA	Year ending 2024		10.00
<b>Total for Idaho State Tax Commission</b>				<b>\$10.00</b>	<b>\$10.00</b>

## Landscape Management Group LLC

Date	Property or company	Ref. No.	Description	Bill	Payment
4/30/2025	The Trails Homeowner's Association, Inc.	24193	Irrigation repairs	2,325.00	
4/30/2025	The Trails Homeowner's Association, Inc.	24193	Irrigation repairs - Enclave	635.68	
5/9/2025	The Trails Homeowner's Association, Inc.	24193	Irrigation repairs		2,325.00
5/9/2025	The Trails Homeowner's Association, Inc.	24193	Irrigation repairs - Enclave		635.68

# Vendor Ledger

4/1/2025 - 6/30/2025, The Trails Homeowner's Association, Inc.

Prepared By: HOAM, LLC  
1221 W. Emma Ave. Suite 300  
Coeur d'Alene, ID 83814

Date	Property or company	Ref. No.	Description	Bill	Payment
5/31/2025	The Trails Homeowner's Association, Inc.	24361	Irrigation repairs	319.30	
5/31/2025	The Trails Homeowner's Association, Inc.	24361	Irrigation repairs - Enclave	103.50	
5/31/2025	The Trails Homeowner's Association, Inc.	Back Billing - 2024	Irrigation repairs - May 2024	100.05	
5/31/2025	The Trails Homeowner's Association, Inc.	Back Billing - 2024	Irrigation repairs - June 2024	270.71	
5/31/2025	The Trails Homeowner's Association, Inc.	Back Billing - 2024	Irrigation repairs - September 2024	274.00	
6/10/2025	The Trails Homeowner's Association, Inc.	24361	Irrigation repairs - Enclave		103.50
6/10/2025	The Trails Homeowner's Association, Inc.	24361	Irrigation repairs		319.30
6/10/2025	The Trails Homeowner's Association, Inc.	Back Billing - 2024	Irrigation repairs - June 2024		270.71
6/10/2025	The Trails Homeowner's Association, Inc.	Back Billing - 2024	Irrigation repairs - September 2024		274.00
6/10/2025	The Trails Homeowner's Association, Inc.	Back Billing - 2024	Irrigation repairs - May 2024		100.05
6/30/2025	The Trails Homeowner's Association, Inc.	24523	Irrigation repairs	140.25	
6/30/2025	The Trails Homeowner's Association, Inc.	24523	Irrigation repairs - Enclave	404.50	
<b>Total for Landscape Management Group LLC</b>				<b>\$4,572.99</b>	<b>\$4,028.24</b>

## Moss Adams

Date	Property or company	Ref. No.	Description	Bill	Payment
4/10/2025	The Trails Homeowner's Association, Inc.	Inv #10272469 2	Preparation of 2024 HOA Income tax return		500.00
<b>Total for Moss Adams</b>				<b>\$0.00</b>	<b>\$500.00</b>

## Ornamental Gate & Fence

# Vendor Ledger

4/1/2025 - 6/30/2025, The Trails Homeowner's Association, Inc.

Prepared By: HOAM, LLC  
1221 W. Emma Ave. Suite 300  
Coeur d'Alene, ID 83814

Date	Property or company	Ref. No.	Description	Bill	Payment
4/17/2025	The Trails Homeowner's Association, Inc.	111973	Service call, Troubleshoot south gate	320.00	
4/24/2025	The Trails Homeowner's Association, Inc.	111973	Service call, Troubleshoot south gate		320.00
6/20/2025	The Trails Homeowner's Association, Inc.	112048	Service call, Troubleshoot north gate	322.10	
<b>Total</b> for Ornamental Gate & Fence				<b>\$642.10</b>	<b>\$320.00</b>

## Philadelphia Insurance Companies

Date	Property or company	Ref. No.	Description	Bill	Payment
4/4/2025	The Trails Homeowner's Association, Inc.	200801666 0	Current monthly installment	811.25	
4/24/2025	The Trails Homeowner's Association, Inc.	200801666 0	Current monthly installment		811.25
5/1/2025	The Trails Homeowner's Association, Inc.	200801666 1	Current monthly installment 1 of 9	270.42	
5/9/2025	The Trails Homeowner's Association, Inc.	200801666 1	Current monthly installment 1 of 9		270.42
6/1/2025	The Trails Homeowner's Association, Inc.	200801666 2	Current monthly installment 2 of 9	270.42	
6/10/2025	The Trails Homeowner's Association, Inc.	200801666 2	Current monthly installment 2 of 9		270.42
<b>Total</b> for Philadelphia Insurance Companies				<b>\$1,352.09</b>	<b>\$1,352.09</b>

## Summary by vendor

Vendor	Bill	Payment
Total - Alpine Landscape & Maintenance	47,754.72	27,248.25
Total - Avista	1,229.48	1,065.48
Total - City of Coeur d'Alene	10,932.83	1,771.19
Total - Doorking	275.70	187.80
Total - HOAM, LLC	6,186.06	8,357.45
Total - Idaho State Tax Commission	10.00	10.00
Total - Landscape Management Group LLC	4,572.99	4,028.24
Total - Moss Adams		500.00
Total - Ornamental Gate & Fence	642.10	320.00
Total - Philadelphia Insurance Companies	1,352.09	1,352.09
<b>Grand total</b>	<b>\$72,955.97</b>	<b>\$44,840.50</b>