

# Income Statement

1/1/2025 - 12/31/2025, By Year, Accrual basis

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

## Marshall Meadows Owner's Association

Account	2025	Total
<b>Income</b>		
4000 Assessment Fee		
4001 Master Association Assessment Fee	2,345.00	2,345.00
<b>Total for 4000 Assessment Fee</b>	<b>\$2,345.00</b>	<b>\$2,345.00</b>
4101 Developer's Contribution	16,000.00	16,000.00
Late Fee Income	12.07	12.07
Other Income	2,500.00	2,500.00
<b>Total Income</b>	<b>\$20,857.07</b>	<b>\$20,857.07</b>
<b>Expense</b>		
5100 Professional		
5101 Association Management Fee	567.00	567.00
5103 CPA/Audits	500.00	500.00
<b>Total for 5100 Professional</b>	<b>\$1,067.00</b>	<b>\$1,067.00</b>
5301 Liability/Property Insurance	2,634.23	2,634.23
5400 Landscape/Grounds Expenses		
5401 Spring/Fall Cleanup	575.00	575.00
5402 Turf Fertilizer/Weed Control	1,050.00	1,050.00
5404 Irrigation Services	3,085.00	3,085.00
5407 Shrub/Tree Trimming	1,000.00	1,000.00
5408 Lawn Services	9,139.11	9,139.11
<b>Total for 5400 Landscape/Grounds Expenses</b>	<b>\$14,849.11</b>	<b>\$14,849.11</b>
6500 Utilities		
6501 Electricity	443.75	443.75
6502 Water	1,145.41	1,145.41
<b>Total for 6500 Utilities</b>	<b>\$1,589.16</b>	<b>\$1,589.16</b>
6700 Taxes		
6702 State Taxes	50.16	50.16
6704 Federal Taxes	147.49	147.49
<b>Total for 6700 Taxes</b>	<b>\$197.65</b>	<b>\$197.65</b>
<b>Total Expense</b>	<b>\$20,337.15</b>	<b>\$20,337.15</b>
<b>Net Operating Income</b>	<b>\$519.92</b>	<b>\$519.92</b>
<b>Net Income</b>	<b>\$519.92</b>	<b>\$519.92</b>

# Balance Sheet

As of 12/31/2025, Accrual Basis

Prepared By: HOAM, LLC  
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## Marshall Meadows Owner's Association

### Assets

#### Current Asset

Accounts Receivable	147.88
Marshall Meadows Checking	1,093.73
Marshall Meadows Checking - Pending EFTs	71.05
<b>Total Current Asset</b>	<b>\$1,312.66</b>

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#### Total Assets

**\$1,312.66**

### Liabilities

#### Current Liability

Accounts Payable	90.00
<b>Total Current Liability</b>	<b>\$90.00</b>

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#### Total Liabilities

**\$90.00**

### Equity

Net Income	527.27
Retained Earnings	695.39
<b>Total Equity</b>	<b>\$1,222.66</b>

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#### Total Liabilities & Equity

**\$1,312.66**

# Cash Flow Statement

Accrual basis, From 1/1/2025 to 12/31/2025, By Year

Prepared By: HOAM, LLC  
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## Marshall Meadows Owner's Association

Account	2025
<b>Operating activities</b>	
<b>Net Income</b>	<b>\$519.92</b>
<b>Adjustments to Net Income</b>	
Accounts Receivable	(147.88)
Accounts Payable	90.00
<b>Net cash provided - Operating activities</b>	<b>\$462.04</b>
<b>Net increase (decrease) in cash</b>	<b>\$462.04</b>
<b>Cash as of period start</b>	<b>\$695.39</b>
<b>Cash as of period end</b>	<b>\$1,157.43</b>

# Trial Balance

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

For **Marshall Meadows Owner's Association**

Statement date **1/1/2025 - 12/31/2025, Accrual Basis**

## Marshall Meadows Owner's Association

Account type	Account name	Beginning balance	Total debit	Total credit	Net activity	Ending balance
Asset	Accounts Receivable	0.00	3,149.42	3,001.54	147.88	147.88
Asset	Marshall Meadows Checking	695.39	21,001.54	20,532.15	469.39	1,164.78
Asset	Undeposited Funds	0.00	1,415.00	1,415.00	0.00	0.00
Liability	Accounts Payable	0.00	19,931.66	20,021.66	(90.00)	(90.00)
Equity	Retained Earnings	(695.39)	0.00	0.00	0.00	(695.39)
Income	4000 Assessment Fee - 4001 Master Association Assessment Fee	0.00	0.00	2,345.00	(2,345.00)	(2,345.00)
Income	4101 Developer's Contribution	0.00	0.00	16,000.00	(16,000.00)	(16,000.00)
Income	Convenience Fee	0.00	0.00	7.35	(7.35)	(7.35)
Income	Late Fee Income	0.00	0.00	12.07	(12.07)	(12.07)
Income	Other Income	0.00	0.00	2,500.00	(2,500.00)	(2,500.00)
Expense	5100 Professional - 5101 Association Management Fee	0.00	567.00	0.00	567.00	567.00
Expense	5100 Professional - 5103 CPA/Audits	0.00	500.00	0.00	500.00	500.00
Expense	5200 Office Expenses - 5201 Postage	0.00	0.00	0.00	0.00	0.00
Expense	5200 Office Expenses - 5204 Bank Service Fee	0.00	0.00	0.00	0.00	0.00
Expense	5301 Liability/Property Insurance	0.00	2,634.23	0.00	2,634.23	2,634.23
Expense	5400 Landscape/Grounds Expenses - 5401 Spring/Fall Cleanup	0.00	575.00	0.00	575.00	575.00
Expense	5400 Landscape/Grounds Expenses - 5402 Turf Fertilizer/Weed Control	0.00	1,050.00	0.00	1,050.00	1,050.00
Expense	5400 Landscape/Grounds Expenses - 5404 Irrigation Services	0.00	3,085.00	0.00	3,085.00	3,085.00

# Trial Balance

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For **Marshall Meadows Owner's Association**

Statement date **1/1/2025 - 12/31/2025, Accrual Basis**

Account type	Account name	Beginning balance	Total debit	Total credit	Net activity	Ending balance
Expense	5400 Landscape/Grounds Expenses - 5407 Shrub/Tree Trimming	0.00	1,000.00	0.00	1,000.00	1,000.00
Expense	5400 Landscape/Grounds Expenses - 5408 Lawn Services	0.00	9,139.11	0.00	9,139.11	9,139.11
Expense	6500 Utilities - 6501 Electricity	0.00	443.75	0.00	443.75	443.75
Expense	6500 Utilities - 6502 Water	0.00	1,145.41	0.00	1,145.41	1,145.41
Expense	6700 Taxes - 6702 State Taxes	0.00	50.16	0.00	50.16	50.16
Expense	6700 Taxes - 6704 Federal Taxes	0.00	147.49	0.00	147.49	147.49
<b>Total for Marshall Meadows Owner's Association</b>			<b>\$65,834.77</b>	<b>\$65,834.77</b>		

# Vendor Ledger

1/1/2025 - 12/31/2025, Marshall Meadows Owner's Association

Prepared By: HOAM, LLC  
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## Alpine Landscape & Maintenance

Date	Property or company	Ref. no.	Description	Bill	Payment
5/12/2025	Marshall Meadows Owner's Association	Inv #2152588	April 11, 18, 25 - Weekly Services	975.00	
5/27/2025	Marshall Meadows Owner's Association	Inv #2152588	April 11, 18, 25 - Weekly Services		975.00
6/10/2025	Marshall Meadows Owner's Association	Inv #2152597	May 2, 16, 23, 30 - Weekly Services	1,300.00	
6/30/2025	Marshall Meadows Owner's Association	Inv #2152605	June 6, 13, 20, 27 - Weekly Services	1,300.00	
7/7/2025	Marshall Meadows Owner's Association	Inv #2152597	May 2, 16, 23, 30 - Weekly Services		1,300.00
7/7/2025	Marshall Meadows Owner's Association	Inv #2152605	June 6, 13, 20, 27 - Weekly Services		1,300.00
7/31/2025	Marshall Meadows Owner's Association	Inv #215216	July 4, 11, 18, 25 - Weekly Services	1,300.00	
8/31/2025	Marshall Meadows Owner's Association	Inv #2152629	August 1, 8, 15, 22, 29 - Weekly Services	1,625.00	
9/18/2025	Marshall Meadows Owner's Association	Inv #215216	July 4, 11, 18, 25 - Weekly Services		
9/18/2025	Marshall Meadows Owner's Association	Inv #2152629	August 1, 8, 15, 22, 29 - Weekly Services		
9/18/2025	Marshall Meadows Owner's Association	Inv #215216	July 4, 11, 18, 25 - Weekly Services		1,300.00
9/18/2025	Marshall Meadows Owner's Association	Inv #2152629	August 1, 8, 15, 22, 29 - Weekly Services		1,625.00
9/30/2025	Marshall Meadows Owner's Association	Inv #2152650	September 5, 12, 19, 26 - Weekly Services	1,300.00	
10/14/2025	Marshall Meadows Owner's Association	Inv #2152650	September 5, 12, 19, 26 - Weekly Services		1,300.00
10/31/2025	Marshall Meadows Owner's Association	Inv #2152663	Oct x4 - Weekly Services	1,300.00	
10/31/2025	Marshall Meadows Owner's Association	Inv #2152663	Fall Clean up	575.00	
10/31/2025	Marshall Meadows Owner's Association	Inv #2152663	Dump Fee	39.11	
12/8/2025	Marshall Meadows Owner's Association	Inv #2152663	Oct x4 - Weekly Services		1,300.00
12/8/2025	Marshall Meadows Owner's Association	Inv #2152663	Fall Clean up		575.00
12/8/2025	Marshall Meadows Owner's Association	Inv #2152663	Dump Fee		39.11
<b>Total for Alpine Landscape &amp; Maintenance</b>				<b>\$9,714.11</b>	<b>\$9,714.11</b>

## Avista

Date	Property or company	Ref. no.	Description	Bill	Payment
1/24/2025	Marshall Meadows Owner's Association			48.76	
1/24/2025	Marshall Meadows Owner's Association				48.76
2/4/2025	Marshall Meadows Owner's Association		Electric	26.50	
2/21/2025	Marshall Meadows Owner's Association		Electric		
2/21/2025	Marshall Meadows Owner's Association		Electric		26.50

# Vendor Ledger

1/1/2025 - 12/31/2025, Marshall Meadows Owner's Association

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Date	Property or company	Ref. no.	Description	Bill	Payment
3/5/2025	Marshall Meadows Owner's Association	Acct #3691565845 3-5-25	Electric	26.50	
3/11/2025	Marshall Meadows Owner's Association	Acct #3691565845 3-5-25	Electric		26.50
4/3/2025	Marshall Meadows Owner's Association	Acct #3691565845 4-3-25	Electric	26.50	
4/10/2025	Marshall Meadows Owner's Association	Acct #3691565845 4-3-25	Electric		26.50
5/27/2025	Marshall Meadows Owner's Association		Acct #3691565845 5.2.25		26.50
6/25/2025	Marshall Meadows Owner's Association		Acct #3691565845 6.3.25		39.36
7/24/2025	Marshall Meadows Owner's Association		Acct #3691565845 6.3.25		64.49
8/25/2025	Marshall Meadows Owner's Association		Electric		73.35
9/25/2025	Marshall Meadows Owner's Association		Acct #3691565845 9.25.25		29.04
10/27/2025	Marshall Meadows Owner's Association		Acct #3691565845		28.72
11/24/2025	Marshall Meadows Owner's Association		Acct #3691565845		27.53
12/26/2025	Marshall Meadows Owner's Association		Acct #3691565845		26.50
<b>Total for Avista</b>				<b>\$128.26</b>	<b>\$443.75</b>

## City of Deer Park

Date	Property or company	Ref. no.	Description	Bill	Payment
7/31/2025	Marshall Meadows Owner's Association	Acct #4708	HOA Irrigation Water	450.56	
8/8/2025	Marshall Meadows Owner's Association	Acct #4708	HOA Irrigation Water		450.56
8/31/2025	Marshall Meadows Owner's Association	Acct #4708 8.31.25	HOA Irrigation Water	317.66	
9/18/2025	Marshall Meadows Owner's Association	Acct #4708 8.31.25	HOA Irrigation Water		317.66
9/18/2025	Marshall Meadows Owner's Association	Acct #4708 8.31.25	HOA Irrigation Water		317.66
9/30/2025	Marshall Meadows Owner's Association	Acct #4708 9.30.25	HOA Irrigation Water	297.74	
10/14/2025	Marshall Meadows Owner's Association	Acct #4708 9.30.25	HOA Irrigation Water		297.74
10/31/2025	Marshall Meadows Owner's Association	Acct #4708 10.31.25	HOA Irrigation Water	79.45	
11/18/2025	Marshall Meadows Owner's Association	Acct #4708 10.31.25	HOA Irrigation Water		79.45
<b>Total for City of Deer Park</b>				<b>\$1,145.41</b>	<b>\$1,145.41</b>

## CSU Producer Resources Inc.

Date	Property or company	Ref. no.	Description	Bill	Payment
4/9/2025	Marshall Meadows Owner's Association	Acct #3000783103 4/9/25	General Liability Insuranace	2,634.23	
4/24/2025	Marshall Meadows Owner's Association	Acct #3000783103 4/9/25	General Liability Insuranace		2,634.23
<b>Total for CSU Producer Resources Inc.</b>				<b>\$2,634.23</b>	<b>\$2,634.23</b>

## HOAM, LLC

# Vendor Ledger

1/1/2025 - 12/31/2025, Marshall Meadows Owner's Association

Prepared By: HOAM, LLC  
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Date	Property or company	Ref. no.	Description	Bill	Payment
3/14/2025	Marshall Meadows Owner's Association	3/14/25 081	Feb 2025 Mgmt fees - 1 unit	9.00	
3/31/2025	Marshall Meadows Owner's Association	082	March 2025 Mgmt fees - 1 unit	9.00	
4/10/2025	Marshall Meadows Owner's Association	082	March 2025 Mgmt fees - 1 unit		9.00
4/24/2025	Marshall Meadows Owner's Association	3/14/25 081	Feb 2025 Mgmt fees - 1 unit		9.00
4/30/2025	Marshall Meadows Owner's Association	083	April 2025 Mgmt fees - 3 units	27.00	
5/9/2025	Marshall Meadows Owner's Association	083	April 2025 Mgmt fees - 3 units		27.00
5/30/2025	Marshall Meadows Owner's Association	084 - Marshall	May 2025 Mgmt fees - 4 units	36.00	
6/10/2025	Marshall Meadows Owner's Association	084 - Marshall	May 2025 Mgmt fees - 4 units		36.00
6/30/2025	Marshall Meadows Owner's Association	085 - Marshall	June 2025 Mgmt fees - 6 units	54.00	
7/16/2025	Marshall Meadows Owner's Association	085 - Marshall	June 2025 Mgmt fees - 6 units		54.00
7/31/2025	Marshall Meadows Owner's Association	086 - Marshall Meadows	2025 Mgmt fees - 6 units	54.00	
8/8/2025	Marshall Meadows Owner's Association	086 - Marshall Meadows	2025 Mgmt fees - 6 units		54.00
8/31/2025	Marshall Meadows Owner's Association	087 - Marshall Meadows	2025 Mgmt fees - 7 units	63.00	
9/18/2025	Marshall Meadows Owner's Association	087 - Marshall Meadows	2025 Mgmt fees - 7 units		63.00
9/18/2025	Marshall Meadows Owner's Association	087 - Marshall Meadows	2025 Mgmt fees - 7 units		63.00
9/30/2025	Marshall Meadows Owner's Association	088 - Marshall Meadows	2025 Mgmt fees - 8 units	72.00	
10/14/2025	Marshall Meadows Owner's Association	088 - Marshall Meadows	2025 Mgmt fees - 8 units		72.00
10/31/2025	Marshall Meadows Owner's Association	089 - Marshall Meadows	2025 Mgmt fees - 8 units	72.00	
11/18/2025	Marshall Meadows Owner's Association	089 - Marshall Meadows	2025 Mgmt fees - 8 units		72.00
11/30/2025	Marshall Meadows Owner's Association	090 - Marshall Meadows	2025 Mgmt fees - 9 units	81.00	
12/8/2025	Marshall Meadows Owner's Association	090 - Marshall Meadows	2025 Mgmt fees - 9 units		81.00
12/31/2025	Marshall Meadows Owner's Association	091 - Marshall Meadows	2025 Mgmt fees - 10 units	90.00	
<b>Total for HOAM, LLC</b>				<b>\$567.00</b>	<b>\$477.00</b>

## Landscape Management Group LLC

Date	Property or company	Ref. no.	Description	Bill	Payment
7/31/2025	Marshall Meadows Owner's Association	24756	Fertilizer/Broadleaf	1,050.00	
8/8/2025	Marshall Meadows Owner's Association	24756	Fertilizer/Broadleaf		1,050.00
9/30/2025	Marshall Meadows Owner's Association	25204	Mowing/Trimming	1,000.00	
10/14/2025	Marshall Meadows Owner's Association	25204	Mowing/Trimming		1,000.00
10/31/2025	Marshall Meadows Owner's Association	25385	Irrigation Blow Out	3,085.00	
11/18/2025	Marshall Meadows Owner's Association	25385	Irrigation Blow Out		3,085.00

# Vendor Ledger

1/1/2025 - 12/31/2025, Marshall Meadows Owner's Association

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Date	Property or company	Ref. no.	Description	Bill	Payment
<b>Total</b> for Landscape Management Group LLC				<b>\$5,135.00</b>	<b>\$5,135.00</b>

## Moss Adams

Date	Property or company	Ref. no.	Description	Bill	Payment
3/31/2025	Marshall Meadows Owner's Association	Inv #102724666	Preparation of 2024 HOA Income tax return	500.00	
4/10/2025	Marshall Meadows Owner's Association	Inv #102724666	Preparation of 2024 HOA Income tax return		500.00
<b>Total</b> for Moss Adams				<b>\$500.00</b>	<b>\$500.00</b>

## United States Treasury

Date	Property or company	Ref. no.	Description	Bill	Payment
4/14/2025	Marshall Meadows Owner's Association	99-2972435	Form 1120 December 31, 2024	147.49	
5/27/2025	Marshall Meadows Owner's Association	99-2972435	Form 1120 December 31, 2024		147.49
<b>Total</b> for United States Treasury				<b>\$147.49</b>	<b>\$147.49</b>

## Summary by vendor

Vendor	Bill	Payment
Total - Alpine Landscape & Maintenance	9,714.11	9,714.11
Total - Avista	128.26	443.75
Total - City of Deer Park	1,145.41	1,145.41
Total - CSU Producer Resources Inc.	2,634.23	2,634.23
Total - HOAM, LLC	567.00	477.00
Total - Landscape Management Group LLC	5,135.00	5,135.00
Total - Moss Adams	500.00	500.00
Total - United States Treasury	147.49	147.49
<b>Grand total</b>	<b>\$19,971.50</b>	<b>\$20,196.99</b>