

# Income Statement

1/1/2026 - 3/31/2026, By Quarter, Accrual basis

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

## Marshall Meadows Owner's Association

| Account                                | Q1-2026           | Total             |
|----------------------------------------|-------------------|-------------------|
| <b>Income</b>                          |                   |                   |
| 4001 Master Association Assessment Fee | 1,085.00          | 1,085.00          |
| Other Income                           | 250.00            | 250.00            |
| <b>Total Income</b>                    | <b>\$1,335.00</b> | <b>\$1,335.00</b> |
| <b>Expense</b>                         |                   |                   |
| 5100 Professional                      |                   |                   |
| 5101 Association Management Fee        | 297.00            | 297.00            |
| <b>Total for 5100 Professional</b>     | <b>\$297.00</b>   | <b>\$297.00</b>   |
| 6500 Utilities                         |                   |                   |
| 6501 Electricity                       | 95.40             | 95.40             |
| <b>Total for 6500 Utilities</b>        | <b>\$95.40</b>    | <b>\$95.40</b>    |
| 6700 Taxes                             |                   |                   |
| 6704 Federal Taxes                     | 577.50            | 577.50            |
| <b>Total for 6700 Taxes</b>            | <b>\$577.50</b>   | <b>\$577.50</b>   |
| <b>Total Expense</b>                   | <b>\$969.90</b>   | <b>\$969.90</b>   |
| <b>Net Operating Income</b>            | <b>\$365.10</b>   | <b>\$365.10</b>   |
| <b>Net Income</b>                      | <b>\$365.10</b>   | <b>\$365.10</b>   |

# Balance Sheet

As of 3/31/2026, Accrual Basis

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## Marshall Meadows Owner's Association

### Assets

#### Current Asset

|                                          |                   |
|------------------------------------------|-------------------|
| Accounts Receivable                      | (210.00)          |
| Marshall Meadows Checking                | 1,781.54          |
| Marshall Meadows Checking - Pending EFTs | 71.05             |
| Undeposited Funds                        | 70.00             |
| <b>Total Current Asset</b>               | <b>\$1,712.59</b> |

#### Total Assets

**\$1,712.59**

### Liabilities

#### Current Liability

|                                |                 |
|--------------------------------|-----------------|
| Accounts Payable               | 117.00          |
| <b>Total Current Liability</b> | <b>\$117.00</b> |

#### Total Liabilities

**\$117.00**

### Equity

|                     |                   |
|---------------------|-------------------|
| Net Income          | 380.81            |
| Retained Earnings   | 1,214.78          |
| <b>Total Equity</b> | <b>\$1,595.59</b> |

#### Total Liabilities & Equity

**\$1,712.59**

# Cash Flow Statement

Accrual basis, From 1/1/2026 to 3/31/2026, By Quarter

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## Marshall Meadows Owner's Association

| Account                                         | Q1-2026           |
|-------------------------------------------------|-------------------|
| <b>Operating activities</b>                     |                   |
| <b>Net Income</b>                               | <b>\$365.10</b>   |
| <b>Adjustments to Net Income</b>                |                   |
| Accounts Receivable                             | 350.00            |
| Accounts Payable                                | 27.00             |
| <b>Net cash provided - Operating activities</b> | <b>\$742.10</b>   |
| <b>Net increase (decrease) in cash</b>          | <b>\$742.10</b>   |
| <b>Cash as of period start</b>                  | <b>\$1,157.43</b> |
| <b>Cash as of period end</b>                    | <b>\$1,899.53</b> |

# Trial Balance

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For **Marshall Meadows Owner's Association**

Statement date **1/1/2026 - 3/31/2026, Accrual Basis**

## Marshall Meadows Owner's Association

| Account type | Account name                                                        | Beginning balance | Total debit | Total credit | Net activity | Ending balance |
|--------------|---------------------------------------------------------------------|-------------------|-------------|--------------|--------------|----------------|
| Asset        | Accounts Receivable                                                 | 140.00            | 1,100.71    | 1,450.71     | (350.00)     | (210.00)       |
| Asset        | Marshall Meadows Checking                                           | 1,164.78          | 1,630.71    | 942.90       | 687.81       | 1,852.59       |
| Asset        | Undeposited Funds                                                   | 0.00              | 140.00      | 70.00        | 70.00        | 70.00          |
| Liability    | Accounts Payable                                                    | (90.00)           | 879.30      | 906.30       | (27.00)      | (117.00)       |
| Equity       | Retained Earnings                                                   | (1,214.78)        | 0.00        | 0.00         | 0.00         | (1,214.78)     |
| Income       | 4001 Master Association Assessment Fee                              | 0.00              | 0.00        | 1,085.00     | (1,085.00)   | (1,085.00)     |
| Income       | 4101 Developer's Contribution                                       | 0.00              | 0.00        | 0.00         | 0.00         | 0.00           |
| Income       | Convenience Fee                                                     | 0.00              | 0.00        | 15.71        | (15.71)      | (15.71)        |
| Income       | Late Fee Income                                                     | 0.00              | 0.00        | 0.00         | 0.00         | 0.00           |
| Income       | Other Income                                                        | 0.00              | 0.00        | 250.00       | (250.00)     | (250.00)       |
| Expense      | 5100 Professional - 5101 Association Management Fee                 | 0.00              | 297.00      | 0.00         | 297.00       | 297.00         |
| Expense      | 5100 Professional - 5103 CPA/Audits                                 | 0.00              | 0.00        | 0.00         | 0.00         | 0.00           |
| 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              | 0.00        | 0.00         | 0.00         | 0.00           |
| Expense      | 5400 Landscape/Grounds Expenses - 5401 Spring/Fall Cleanup          | 0.00              | 0.00        | 0.00         | 0.00         | 0.00           |
| Expense      | 5400 Landscape/Grounds Expenses - 5402 Turf Fertilizer/Weed Control | 0.00              | 0.00        | 0.00         | 0.00         | 0.00           |
| Expense      | 5400 Landscape/Grounds Expenses - 5404 Irrigation Services          | 0.00              | 0.00        | 0.00         | 0.00         | 0.00           |

# Trial Balance

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For **Marshall Meadows Owner's Association**

Statement date **1/1/2026 - 3/31/2026, Accrual Basis**

| Account type                                                  | Account name                                                        | Beginning balance | Total debit       | Total credit      | Net activity | Ending balance |
|---------------------------------------------------------------|---------------------------------------------------------------------|-------------------|-------------------|-------------------|--------------|----------------|
| Expense                                                       | 5400<br>Landscape/Grounds<br>Expenses - 5407<br>Shrub/Tree Trimming | 0.00              | 0.00              | 0.00              | 0.00         | 0.00           |
| Expense                                                       | 5400<br>Landscape/Grounds<br>Expenses - 5408 Lawn<br>Services       | 0.00              | 0.00              | 0.00              | 0.00         | 0.00           |
| Expense                                                       | 6500 Utilities - 6501<br>Electricity                                | 0.00              | 95.40             | 0.00              | 95.40        | 95.40          |
| Expense                                                       | 6500 Utilities - 6502<br>Water                                      | 0.00              | 0.00              | 0.00              | 0.00         | 0.00           |
| Expense                                                       | 6700 Taxes - 6702 State<br>Taxes                                    | 0.00              | 0.00              | 0.00              | 0.00         | 0.00           |
| Expense                                                       | 6700 Taxes - 6704<br>Federal Taxes                                  | 0.00              | 577.50            | 0.00              | 577.50       | 577.50         |
| <b>Total for Marshall<br/>Meadows Owner's<br/>Association</b> |                                                                     |                   | <b>\$4,720.62</b> | <b>\$4,720.62</b> |              |                |

# Vendor Ledger

1/1/2026 - 3/31/2026, Marshall Meadows Owner's Association

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## Avista

| Date                    | Property or company                  | Ref. no.         | Description      | Bill           | Payment        |
|-------------------------|--------------------------------------|------------------|------------------|----------------|----------------|
| 1/27/2026               | Marshall Meadows Owner's Association |                  | Acct #3691565845 |                | 31.80          |
| 2/26/2026               | Marshall Meadows Owner's Association |                  | Electric         |                | 31.80          |
| 3/19/2026               | Marshall Meadows Owner's Association | Acct #3691565846 | Electric         |                | 31.80          |
| 3/26/2026               | Marshall Meadows Owner's Association | Acct #3691565846 | Electric         | 31.80          |                |
| <b>Total for Avista</b> |                                      |                  |                  | <b>\$31.80</b> | <b>\$95.40</b> |

## HOAM, LLC

| Date                       | Property or company                  | Ref. no.               | Description               | Bill            | Payment         |
|----------------------------|--------------------------------------|------------------------|---------------------------|-----------------|-----------------|
| 1/9/2026                   | Marshall Meadows Owner's Association | 091 - Marshall Meadows | 2025 Mgmt fees - 10 units |                 | 90.00           |
| 1/31/2026                  | Marshall Meadows Owner's Association | 092 - Marshall Meadows | 2025 Mgmt fees - 10 units | 90.00           |                 |
| 2/26/2026                  | Marshall Meadows Owner's Association | 092 - Marshall Meadows | 2025 Mgmt fees - 10 units |                 | 90.00           |
| 2/28/2026                  | Marshall Meadows Owner's Association | 093 - Marshall Meadows | 2025 Mgmt fees - 10 units | 90.00           |                 |
| 3/19/2026                  | Marshall Meadows Owner's Association | 093 - Marshall Meadows | 2025 Mgmt fees - 10 units |                 | 90.00           |
| 3/31/2026                  | Marshall Meadows Owner's Association | 094 - Marshall Meadows | 2025 Mgmt fees - 13 units | 117.00          |                 |
| <b>Total for HOAM, LLC</b> |                                      |                        |                           | <b>\$297.00</b> | <b>\$270.00</b> |

## Summary by vendor

| Vendor             | Bill            | Payment         |
|--------------------|-----------------|-----------------|
| Total - Avista     | 31.80           | 95.40           |
| Total - HOAM, LLC  | 297.00          | 270.00          |
| <b>Grand total</b> | <b>\$328.80</b> | <b>\$365.40</b> |