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

Foxtail Addition South Owner's Association, Inc.

Account	Q1-2026	Total
Income		
4000 Assessment Fee		
4002 Parklyn Sub-Association Assessment Fee	4,650.00	4,650.00
Total for 4000 Assessment Fee	**$4,650.00**	**$4,650.00**
4001 Master Association Assessment Fee	71,862.00	71,862.00
Late Fee Income	1,632.32	1,632.32
NSF Fee Income	3.00	3.00
Violation Fine	169.66	169.66
Total Income	**$78,316.98**	**$78,316.98**
Expense		
5100 Professional		
5101 Association Management Fee	15,309.00	15,309.00
Total for 5100 Professional	**$15,309.00**	**$15,309.00**
5301 Liability/Property Insurance	2,011.66	2,011.66
5400 Landscape/Grounds Expenses		
5400 Landscape/Grounds Expenses	4,144.44	4,144.44
5408 Lawn Services	27,757.44	27,757.44
Total for 5400 Landscape/Grounds Expenses	**$31,901.88**	**$31,901.88**
5701 Snow Removal	830.00	830.00
6500 Utilities		
6501 Electricity	2,345.12	2,345.12
6502 Water	363.25	363.25
Total for 6500 Utilities	**$2,708.37**	**$2,708.37**
6700 Taxes		
6704 Federal Taxes	577.50	577.50
Total for 6700 Taxes	**$577.50**	**$577.50**
Total Expense	**$53,338.41**	**$53,338.41**
Net Operating Income	**$24,978.57**	**$24,978.57**
Net Income	**$24,978.57**	**$24,978.57**

Balance Sheet

As of 3/31/2026, Accrual Basis

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

Foxtail Addition South Owner's Association, Inc.

Assets	
Current Asset	
Accounts Receivable	(20,530.73)
Foxtail Operating	39,515.09
Foxtail Operating - Pending EFTs	1,559.54
Undeposited Funds	(1,062.61)
Total Current Asset	**$19,481.29**
Total Assets	**$19,481.29**
Liabilities	
Current Liability	
Accounts Payable	9,500.19
Prepayments	(187.00)
Total Current Liability	**$9,313.19**
Total Liabilities	**$9,313.19**
Equity	
Net Income	25,359.91
Opening Balance Equity	20,848.25
Retained Earnings	(36,040.06)
Total Equity	**$10,168.10**
Total Liabilities & Equity	**$19,481.29**

Cash Flow Statement

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

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

Foxtail Addition South Owner's Association, Inc.

Account	Q1-2026
Operating activities	
Net Income	**$24,978.57**
Adjustments to Net Income	
Accounts Receivable	11,395.34
Accounts Payable	(14,026.79)
Net cash provided - Operating activities	**$22,347.12**
Net increase (decrease) in cash	**$22,347.12**
Cash as of period start	**$15,723.80**
Cash as of period end	**$38,070.92**

Trial Balance

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

For **Foxtail Addition South Owner's Association, Inc.**

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

Foxtail Addition South Owner's Association, Inc.

Account type	Account name	Beginning balance	Total debit	Total credit	Net activity	Ending balance
Asset	Accounts Receivable	(9,135.39)	79,083.32	90,478.66	(11,395.34)	(20,530.73)
Asset	Foxtail Operating	17,846.01	90,978.82	67,750.20	23,228.62	41,074.63
Asset	Unbilled Receivable	0.00	0.00	0.00	0.00	0.00
Asset	Undeposited Funds	(562.45)	43,760.51	44,260.67	(500.16)	(1,062.61)
Liability	Accounts Payable	(23,526.98)	65,146.50	51,119.71	14,026.79	(9,500.19)
Liability	Prepayments	187.00	0.00	0.00	0.00	187.00
Equity	Opening Balance Equity	(20,848.25)	0.00	0.00	0.00	(20,848.25)
Equity	Retained Earnings	36,040.06	0.00	0.00	0.00	36,040.06
Income	4000 Assessment Fee	0.00	0.00	0.00	0.00	0.00
Income	4000 Assessment Fee - 4002 Parkllyn Sub-Association Assessment Fee	0.00	0.00	4,650.00	(4,650.00)	(4,650.00)
Income	4001 Master Association Assessment Fee	0.00	0.00	71,862.00	(71,862.00)	(71,862.00)
Income	4101 Developer's Contribution	0.00	0.00	0.00	0.00	0.00
Income	4201 Late Fee/Non-Payment Fee	0.00	0.00	0.00	0.00	0.00
Income	Convenience Fee	0.00	0.00	381.34	(381.34)	(381.34)
Income	Late Fee Income	0.00	0.00	1,632.32	(1,632.32)	(1,632.32)
Income	NSF Fee Income	0.00	0.00	3.00	(3.00)	(3.00)
Income	Violation Fine	0.00	0.00	169.66	(169.66)	(169.66)
Expense	5100 Professional - 5101 Association Management Fee	0.00	15,309.00	0.00	15,309.00	15,309.00
Expense	5100 Professional - 5102 Administrative Fee	0.00	0.00	0.00	0.00	0.00
Expense	5100 Professional - 5103 CPA/Audits	0.00	0.00	0.00	0.00	0.00
Expense	5100 Professional - 5104 Legal	0.00	0.00	0.00	0.00	0.00
Expense	5100 Professional - 5106 Reserve Transfer	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

Trial Balance

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Coeur d'Alene, ID 83814

For **Foxtail Addition South Owner's Association, Inc.**

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	5200 Office Expenses - 5204 Bank Service Fee	0.00	0.00	0.00	0.00	0.00
Expense	5301 Liability/Property Insurance	0.00	2,011.66	0.00	2,011.66	2,011.66
Expense	5400 Landscape/Grounds Expenses	0.00	4,144.44	0.00	4,144.44	4,144.44
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
Expense	5400 Landscape/Grounds Expenses - 5407 Shrub/Tree Trimming	0.00	0.00	0.00	0.00	0.00
Expense	5400 Landscape/Grounds Expenses - 5408 Lawn Services	0.00	27,757.44	0.00	27,757.44	27,757.44
Expense	5400 Landscape/Grounds Expenses - 5411 Community Repairs	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	0.00	0.00	0.00	0.00
Expense	5500 Sub-Association Landscape/Grounds Expenses - 5502 Sub-Association Turf Fertilizer/Weed Control	0.00	0.00	0.00	0.00	0.00

Trial Balance

Prepared By: HOAM, LLC
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Coeur d'Alene, ID 83814

For **Foxtail Addition South Owner's Association, Inc.**

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	5500 Sub-Association Landscape/Grounds Expenses - 5504 Sub-Association Irrigation Services	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
Expense	5500 Sub-Association Landscape/Grounds Expenses - 5509 Sub-Association Dethatch	0.00	0.00	0.00	0.00	0.00
Expense	5701 Snow Removal	0.00	830.00	0.00	830.00	830.00
Expense	5800 Sub-Association Roads/Trails/Parking Lots/Driveway - 5801 Sub-Association Snow Removal	0.00	0.00	0.00	0.00	0.00
Expense	5800 Sub-Association Roads/Trails/Parking Lots/Driveway - 5802 Sub-Association De-Icer	0.00	0.00	0.00	0.00	0.00
Expense	6500 Utilities - 6501 Electricity	0.00	2,345.12	0.00	2,345.12	2,345.12
Expense	6500 Utilities - 6502 Water	0.00	363.25	0.00	363.25	363.25
Expense	6500 Utilities - 6505 Electricity for Restroom Structure	0.00	0.00	0.00	0.00	0.00
Expense	6600 Sub-Association Utilities - 6601 Sub-Association Electricity	0.00	0.00	0.00	0.00	0.00
Expense	6600 Sub-Association Utilities - 6602 Sub-Association Water	0.00	0.00	0.00	0.00	0.00

Trial Balance

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

For **Foxtail Addition South Owner's Association, Inc.**

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	6700 Taxes - 6701 Property Taxes	0.00	0.00	0.00	0.00	0.00
Expense	6700 Taxes - 6702 State Taxes	0.00	0.00	0.00	0.00	0.00
Expense	6700 Taxes - 6703 Sales Taxes	0.00	0.00	0.00	0.00	0.00
Expense	6700 Taxes - 6704 Federal Taxes	0.00	577.50	0.00	577.50	577.50
Expense	6800 Sub-Association Taxes - 6803 Sub-Association Sales Taxes	0.00	0.00	0.00	0.00	0.00
Expense	Legal and Professional Fees	0.00	0.00	0.00	0.00	0.00
Expense	Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Total for Foxtail Addition South Owner's Association, Inc.			**$332,307.56**	**$332,307.56**		

Vendor Ledger

1/1/2026 - 3/31/2026, Foxtail Addition South Owner's Association, Inc.

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

Alpine Landscape & Maintenance

Date	Property or company	Ref. no.	Description	Bill	Payment
1/31/2026	Foxtail Addition South Owner's Association, Inc.	Inv #2152709	Snow Removal from parking lot	830.00	
2/11/2026	Foxtail Addition South Owner's Association, Inc.	Inv #2152709	Snow Removal from parking lot		830.00
2/11/2026	Foxtail Addition South Owner's Association, Inc.	Inv #2152684	Weekly Services x4: Mowing, trimming, and edging		9,722.00
2/11/2026	Foxtail Addition South Owner's Association, Inc.	Inv #2152684	Prune shrubs		1,900.00
2/11/2026	Foxtail Addition South Owner's Association, Inc.	Inv #2152684	Dump fee		1,106.74
2/11/2026	Foxtail Addition South Owner's Association, Inc.	Inv #2152684	Fall Clean-up		5,500.00
3/1/2026	Foxtail Addition South Owner's Association, Inc.	Inv #2152717	Maintenance Contract	27,757.44	
3/26/2026	Foxtail Addition South Owner's Association, Inc.	Inv #2152717	Maintenance Contract		27,757.44
Total for Alpine Landscape & Maintenance				**$28,587.44**	**$46,816.18**

Avista

Date	Property or company	Ref. no.	Description	Bill	Payment
1/1/2026	Foxtail Addition South Owner's Association, Inc.	Acct #3485990365 12.31.25	Electricity	25.22	
1/9/2026	Foxtail Addition South Owner's Association, Inc.	Acct #3485990365 12.31.25	Electricity		25.22
2/2/2026	Foxtail Addition South Owner's Association, Inc.	Acct #3485990365 2.2.26	Electricity	25.57	
2/11/2026	Foxtail Addition South Owner's Association, Inc.	Acct #3485990365 2.2.26	Electricity		25.57
3/4/2026	Foxtail Addition South Owner's Association, Inc.	Acct #3485990365 3.4.26	Electricity	24.63	
3/19/2026	Foxtail Addition South Owner's Association, Inc.	Acct #3485990365 3.4.26	Electricity		24.63
Total for Avista				**$75.42**	**$75.42**

City of Post Falls

Date	Property or company	Ref. no.	Description	Bill	Payment
1/9/2026	Foxtail Addition South Owner's Association, Inc.	Acct #11-9952-01 12.31.25	Waste Water & Sanitation		103.24
1/31/2026	Foxtail Addition South Owner's Association, Inc.	Acct #11-9952-01 1.31.26	Waste Water & Sanitation	96.75	
2/11/2026	Foxtail Addition South Owner's Association, Inc.	Acct #11-9952-01 1.31.26	Waste Water & Sanitation		96.75
2/28/2026	Foxtail Addition South Owner's Association, Inc.	Acct #11-9952-01 2.28.26	Waste Water & Sanitation	96.75	
3/19/2026	Foxtail Addition South Owner's Association, Inc.	Acct #11-9952-01 2.28.26	Waste Water & Sanitation		96.75
3/31/2026	Foxtail Addition South Owner's Association, Inc.	Acct #11-9952-01 3.31.26	Waste Water & Sanitation	101.75	
Total for City of Post Falls				**$295.25**	**$296.74**

HOAM, LLC

Vendor Ledger

1/1/2026 - 3/31/2026, Foxtail Addition South Owner'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
1/9/2026	Foxtail Addition South Owner's Association, Inc.	089- Foxtail	Mgmt Fees-Main Assoc 357 units		3,213.00
1/9/2026	Foxtail Addition South Owner's Association, Inc.	089- Foxtail	Mgmt Fees-Sub Assoc 198 units		1,782.00
1/31/2026	Foxtail Addition South Owner's Association, Inc.	090- Foxtail	Mgmt Fees-Main Assoc 361 units	3,249.00	
1/31/2026	Foxtail Addition South Owner's Association, Inc.	090- Foxtail	Mgmt Fees-Sub Assoc 198 units	1,782.00	
2/26/2026	Foxtail Addition South Owner's Association, Inc.	090- Foxtail	Mgmt Fees-Main Assoc 361 units		3,249.00
2/26/2026	Foxtail Addition South Owner's Association, Inc.	090- Foxtail	Mgmt Fees-Sub Assoc 198 units		1,782.00
2/28/2026	Foxtail Addition South Owner's Association, Inc.	091- Foxtail	Mgmt Fees-Main Assoc 363 units	3,267.00	
2/28/2026	Foxtail Addition South Owner's Association, Inc.	091- Foxtail	Mgmt Fees-Sub Assoc 199 units	1,791.00	
3/19/2026	Foxtail Addition South Owner's Association, Inc.	091- Foxtail	Mgmt Fees-Main Assoc 363 units		3,267.00
3/19/2026	Foxtail Addition South Owner's Association, Inc.	091- Foxtail	Mgmt Fees-Sub Assoc 199 units		1,791.00
3/31/2026	Foxtail Addition South Owner's Association, Inc.	092- Foxtail	Mgmt Fees-Main Assoc 376 units	3,384.00	
3/31/2026	Foxtail Addition South Owner's Association, Inc.	092- Foxtail	Mgmt Fees-Sub Assoc 204 units	1,836.00	
Total for HOAM, LLC				**$15,309.00**	**$15,084.00**

Kootenai Electric Cooperative

Date	Property or company	Ref. no.	Description	Bill	Payment
1/15/2026	Foxtail Addition South Owner's Association, Inc.		Electricity		787.06
1/31/2026	Foxtail Addition South Owner's Association, Inc.		Foxtail 12th - Parkllyn 5 acct #187023 1.10.26		51.00
2/17/2026	Foxtail Addition South Owner's Association, Inc.		Acct #1852679 1.26.26		680.43
2/25/2026	Foxtail Addition South Owner's Association, Inc.		Foxtail 12th - Parkllyn 5 acct #187023 2.10.26		51.00
3/16/2026	Foxtail Addition South Owner's Association, Inc.		Acct #1852679 2.16.26		649.21
3/25/2026	Foxtail Addition South Owner's Association, Inc.	3.10.26	Foxtail 12th - Parkllyn 5 acct #187023	51.00	
3/25/2026	Foxtail Addition South Owner's Association, Inc.	3.10.26	Foxtail 12th - Parkllyn 5 acct #187023		51.00
Total for Kootenai Electric Cooperative				**$51.00**	**$2,269.70**

Landscape Management Group LLC

Date	Property or company	Ref. no.	Description	Bill	Payment
1/9/2026	Foxtail Addition South Owner's Association, Inc.	25712	Snow removal		200.00

Vendor Ledger

1/1/2026 - 3/31/2026, Foxtail Addition South Owner'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
3/31/2026	Foxtail Addition South Owner's Association, Inc.	26650	Monthly Maintenance	4,144.44	
Total for Landscape Management Group LLC				**$4,144.44**	**$200.00**

Philadelphia Insurance Companies

Date	Property or company	Ref. no.	Description	Bill	Payment
1/1/2026	Foxtail Addition South Owner's Association, Inc.	2008016658	Current monthly installment, 9 of 9	502.91	
2/3/2026	Foxtail Addition South Owner's Association, Inc.	2008016658	Current monthly installment, 9 of 9		502.91
3/11/2026	Foxtail Addition South Owner's Association, Inc.	2009086528	25% down	1,508.75	
3/19/2026	Foxtail Addition South Owner's Association, Inc.	2009086528	25% down		1,508.75
Total for Philadelphia Insurance Companies				**$2,011.66**	**$2,011.66**

Ross Point Water District

Date	Property or company	Ref. no.	Description	Bill	Payment
1/31/2026	Foxtail Addition South Owner's Association, Inc.	Acct # 01-20000114-00-9 1.31.26	5256 Siruis Lane Bathroom at Park	34.00	
2/11/2026	Foxtail Addition South Owner's Association, Inc.	Acct # 01-20000114-00-9 1.31.26	5256 Siruis Lane Bathroom at Park		34.00
3/31/2026	Foxtail Addition South Owner's Association, Inc.	Acct # 01-20000114-00-9 3.31.26	5256 Siruis Lane Bathroom at Park	34.00	
Total for Ross Point Water District				**$68.00**	**$34.00**

Summary by vendor

Vendor	Bill	Payment
Total - Alpine Landscape & Maintenance	28,587.44	46,816.18
Total - Avista	75.42	75.42
Total - City of Post Falls	295.25	296.74
Total - HOAM, LLC	15,309.00	15,084.00
Total - Kootenai Electric Cooperative	51.00	2,269.70
Total - Landscape Management Group LLC	4,144.44	200.00
Total - Philadelphia Insurance Companies	2,011.66	2,011.66
Total - Ross Point Water District	68.00	34.00
Grand total	**$50,542.21**	**$66,787.70**