

General Ledger Report Seasons at Sandpoint Marina

From December 01, 2020 To December 31, 2020

Date	Batch	Source	Project	Description	Reference	Amount
Assets						
1008 - Pacific Premier Bank Marina Ck- 3347 - Marina						Opening Balance:
12/02/2020	5590177	AP Check Run 12-02-2020		Idaho Department of Lands	Check No 0010601	(3,680.00)
				IPFS Corporation	Check No 0010602	(2,428.03)
12/08/2020	5600293	AP Check Run 12-08-2020		Elite Alliance Hospitality, LLC	Check No 0010603	(150.00)
				Principal Management Group	Check No 0010604	(67.66)
12/19/2020	5614995	JE Standard Journal Entry.		December Reserve Transfer		(1,671.00)
12/22/2020	5618861	AP Check Run 12-22-2020		Avista	Check No 0010605	(103.91)
12/30/2020	5630294	AP Check Run 12-30-2020		IPFS Corporation	Check No 0010606	(2,428.03)
12/31/2020	5664994	GJ GL Monthly Closing Entry		Record Marina Fees	Dec 20	975.00
	5665114	AP Manual Check Run 12-31-2020		Seasons at Sandpoint	Check No 08123120	(1,103.00)
						Total December, 2020:
						(10,656.63)
Ending Balance 1008 - Pacific Premier Bank Marina Ck- 3347						1,560.20
1015 - Pacific Premier Bnk-Marina Rsrve-2132 - Marina						Opening Balance:
12/19/2020	5614995	JE Standard Journal Entry.		December Reserve Transfer		1,671.00
12/31/2020	5664994	GJ GL Monthly Closing Entry		Interest	Dec 20	12.82
						Total December, 2020:
						1,683.82
Ending Balance 1015 - Pacific Premier Bnk-Marina Rsrve-2132						104,078.14
1330 - Prepaid Expenses - Marina						Opening Balance:
12/31/2020	5665015	RV Reversing Journal Entry.		Correct AP Open Items	IPFS	2,428.03
						Total December, 2020:
						2,428.03
Ending Balance 1330 - Prepaid Expenses						2,428.03
Liabilities						
2001 - A/P Trade - Marina						Opening Balance:
12/31/2020	5665015	RV Reversing Journal Entry.		Correct AP Open Items	IPFS	(2,428.03)
						Total December, 2020:
						(2,428.03)
Ending Balance 2001 - A/P Trade						(2,428.03)
2250 - Deferred Assessments - Marina						Opening Balance:
12/31/2020	5664994	GJ GL Monthly Closing Entry		Assessments	Dec 20	6,209.28
						Total December, 2020:
						6,209.28
Ending Balance 2250 - Deferred Assessments						0.00
2406 - Accrued Expense - Marina						Opening Balance:
12/01/2020	5625001	RV Reversing Journal Entry.		Accrue 11/6 * 12/9 - Marina	Avista	103.91
				Accrue November	EAH	150.00

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Liabilities						
2406 - Accrued Expense - Marina					Balance From Previous Page:	0.00
12/31/2020	5670552	RV Reversing Journal Entry.		Accrue December Expense	Avista	(107.69)
					Total December, 2020:	146.22
					Ending Balance 2406 - Accrued Expense	(107.69)
Owners' Equity						
3001 - Prior Year Owners Equity - Marina					Opening Balance:	(5,368.85)
					No Activity this period	0.00
						0.00
					Ending Balance 3001 - Prior Year Owners Equity	(5,368.85)
3310 - Reserves - Opening Balance - Marina					Opening Balance:	(83,855.91)
					No Activity this period	0.00
						0.00
					Ending Balance 3310 - Reserves - Opening Balance	(83,855.91)
3320 - Reserves - Contributions - Marina - Marina					Opening Balance:	(18,538.41)
12/31/2020	5664994	GJ GL Monthly Closing Entry		Interest - PPB Marina Reserve Reserves	Dec 20	(12.82)
					Dec 20	(1,671.00)
					Total December, 2020:	(1,683.82)
					Ending Balance 3320 - Reserves - Contributions - Marina	(20,222.23)
Income						
40171 - Marina Assessments-Sold - Marina					Opening Balance:	(68,302.08)
12/31/2020	5664994	GJ GL Monthly Closing Entry		Assessments	Dec 20	(6,209.28)
					Total December, 2020:	(6,209.28)
					Ending Balance 40171 - Marina Assessments-Sold	(74,511.36)
40180 - Interest Income - Marina					Opening Balance:	(157.41)
12/31/2020	5664994	GJ GL Monthly Closing Entry		Interest - PPB Marina Reserve	Dec 20	(12.82)
					Total December, 2020:	(12.82)
					Ending Balance 40180 - Interest Income	(170.23)
Expenses						
70120 - Electric - Common Area - Marina					Opening Balance:	0.00
12/21/2020	5616449	AP Avista		Marina electric 11/6 - 12/9		103.91

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Expenses						
70120 - Electric - Common Area - Marina					Balance From Previous Page:	103.91
12/31/2020	5669789	JE Standard Journal Entry.		Rc to 70570	11/6*12/9	(103.91)
Total December, 2020:						0.00
Ending Balance 70120 - Electric - Common Area						0.00
70505 - Hourly - Marina					Opening Balance:	12,527.01
				No Activity this period		0.00
						0.00
Ending Balance 70505 - Hourly						12,527.01
70513 - FICA/Social Security Tax - Marina					Opening Balance:	751.62
				No Activity this period		0.00
						0.00
Ending Balance 70513 - FICA/Social Security Tax						751.62
70516 - Unemployment Tax - Marina					Opening Balance:	111.61
				No Activity this period		0.00
						0.00
Ending Balance 70516 - Unemployment Tax						111.61
70518 - Workers Compensation - Marina					Opening Balance:	1,252.71
				No Activity this period		0.00
						0.00
Ending Balance 70518 - Workers Compensation						1,252.71
70530 - Operating Supplies/Small Equipment - Marina					Opening Balance:	1,769.01
				No Activity this period		0.00
						0.00
Ending Balance 70530 - Operating Supplies/Small Equipment						1,769.01
70535 - Marina Fees - Marina					Opening Balance:	(10,725.00)
12/31/2020	5664994	GJ GL Monthly Closing Entry		Record Marina Fees	Dec 20	(975.00)
Total December, 2020:						(975.00)
Ending Balance 70535 - Marina Fees						(11,700.00)

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Date	Batch	Source	Project	Description	Reference	Amount
Expenses						
70550 - Repairs/Maintenance - Marina					Opening Balance:	13,644.55
12/31/2020	5665113	AP Seasons at Sandpoint		Repairs and maintenance		1,103.00
					Total December, 2020:	<u>1,103.00</u>
					Ending Balance 70550 - Repairs/Maintenance	<u>14,747.55</u>
70551 - Grounds Miscellaneous - Marina					Opening Balance:	1,415.06
				No Activity this period		0.00
						<u>0.00</u>
					Ending Balance 70551 - Grounds Miscellaneous	<u>1,415.06</u>
70570 - Electricity - Marina					Opening Balance:	1,163.30
12/01/2020	5625001	RV Reversing Journal Entry.		Accrue 11/6 * 12/9 - Marina	Avista	(103.91)
12/31/2020	5669789	JE Standard Journal Entry.		Rc from 70120	11/6*12/9	103.91
	5670552	RV Reversing Journal Entry.		Accrue December Expense	Avista	107.69
					Total December, 2020:	<u>107.69</u>
					Ending Balance 70570 - Electricity	<u>1,270.99</u>
70571 - Water & Sewer - Marina					Opening Balance:	1,010.00
				No Activity this period		0.00
						<u>0.00</u>
					Ending Balance 70571 - Water & Sewer	<u>1,010.00</u>
70575 - Accounting Fees - Marina					Opening Balance:	744.26
12/08/2020	5598880	AP Principal Management Group		December Accounting Fee		67.66
					Total December, 2020:	<u>67.66</u>
					Ending Balance 70575 - Accounting Fees	<u>811.92</u>
70580 - Insurance - Marina					Opening Balance:	23,132.31
12/11/2020	5603658	JE Standard Journal Entry.		RC IPFS Ck#10602	881	2,428.03
					Total December, 2020:	<u>2,428.03</u>
					Ending Balance 70580 - Insurance	<u>25,560.34</u>
70585 - Tax/License - Marina					Opening Balance:	3,680.00
				No Activity this period		0.00
						<u>0.00</u>
					Ending Balance 70585 - Tax/License	<u>3,680.00</u>

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Expenses						
70600 - Reserves - Marina					Opening Balance:	18,381.00
12/31/2020	5664994	GJ GL Monthly Closing Entry		Reserves	Dec 20	1,671.00
					Total December, 2020:	1,671.00
					Ending Balance 70600 - Reserves	20,052.00
70609 - Employee Background Check - Marina					Opening Balance:	345.00
					No Activity this period	0.00
						<u>0.00</u>
					Ending Balance 70609 - Employee Background Check	345.00
70610 - Payroll Processing Fee - Marina					Opening Balance:	965.81
					No Activity this period	0.00
						<u>0.00</u>
					Ending Balance 70610 - Payroll Processing Fee	965.81
70611 - Management Fee - Marina					Opening Balance:	1,650.00
12/01/2020	5625001	RV Reversing Journal Entry.		Accrue November	EAH	(150.00)
12/08/2020	5598591	AP Elite Alliance Hospitality, LLC		Management fee for Marina	November	150.00
12/31/2020	5669789	JE Standard Journal Entry.		RC from 90175		150.00
					Total December, 2020:	150.00
					Ending Balance 70611 - Management Fee	1,800.00
90175 - Management Fee - Marina					Opening Balance:	0.00
12/31/2020	5638443	AP Elite Alliance Hospitality, LLC		Management Fee	November	150.00
	5669789	JE Standard Journal Entry.		RC to 70611		(150.00)
					Total December, 2020:	0.00
					Ending Balance 90175 - Management Fee	0.00
90205 - Interest Earned - Marina					Opening Balance:	157.41
12/31/2020	5664994	GJ GL Monthly Closing Entry		Interest - PPB Marina Reserve	Dec 20	12.82
					Total December, 2020:	12.82
					Ending Balance 90205 - Interest Earned	170.23
					Ending Balance:	<u>(5,958.03)</u>