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05/02/23

Accrual Basis

Seasons at Sandpoint

Balance Sheet

As of January 31, 2023

	Jan 31, 23	Dec 31, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Bank Accounts - Operating				
B - BOA - Operating 2-7 0757	207,049.46	1.00	207,048.46	20,704,846.0%
BC - Pacific Premier 2247	350.57	350.54	0.03	0.0%
C - BOA - Operating 0773	148,978.66	81.00	148,897.66	183,824.3%
DUE TO - Reserves	-252,084.40	0.00	-252,084.40	-100.0%
M - BOA - Operating 0760	3,322.56	1.00	3,321.56	332,156.0%
M - Pacific Premier 3347	2,720.06	2,720.06	0.00	0.0%
Wells Fargo Imprest 0565	3,389.70	3,921.55	-531.85	-13.6%
Total Bank Accounts - Operating	113,726.61	7,075.15	106,651.46	1,507.4%
Bank Accounts - Reserves				
B - BOA - Reserve 2-7 8436	5,135.00	0.00	5,135.00	100.0%
BC - New First Reserve 7737	60,455.48	60,421.05	34.43	0.1%
BC - Pacific Prem Reserve 2124	3,613.49	10,774.41	-7,160.92	-66.5%
BC - Pacific Premier Bank 6441	0.00	252,084.40	-252,084.40	-100.0%
C - BOA - Reserve 0786	2,765.00	0.00	2,765.00	100.0%
DUE FROM - Operating	252,084.40	0.00	252,084.40	100.0%
M - BOA - Reserve 0799	1,681.00	0.00	1,681.00	100.0%
M - Pacific Premier 2132	136,516.89	136,993.70	-476.81	-0.4%
Total Bank Accounts - Reserves	462,251.26	460,273.56	1,977.70	0.4%
Lockbox Accounts				
BOA - Lockbox 8423	3,000.00	85,856.17	-82,856.17	-96.5%
Pacific Premier Lockbox - 3230	7,512.39	7,971.08	-458.69	-5.8%
Total Lockbox Accounts	10,512.39	93,827.25	-83,314.86	-88.8%
Total Checking/Savings	586,490.26	561,175.96	25,314.30	4.5%
Accounts Receivable				
1100 - A/R Assess. & Prepaid	66,371.34	-96,085.14	162,456.48	169.1%
1150 - A/R Owners Assessments	0.00	1,025.40	-1,025.40	-100.0%
1154 - A/R Guest Service Fees	4,920.00	5,220.00	-300.00	-5.8%
Total Accounts Receivable	71,291.34	-89,839.74	161,131.08	179.4%
Other Current Assets				
1010 - Clearing Account	8,555.76	6,914.30	1,641.46	23.7%
1030 - Clearing account PMG	0.00	-319.86	319.86	100.0%
1100 - Prepaid M	2,879.53	0.00	2,879.53	100.0%
1330 - C Prepaid Exp - PMG	0.00	1,110.00	-1,110.00	-100.0%
Total Other Current Assets	11,435.29	7,704.44	3,730.85	48.4%
Total Current Assets	669,216.89	479,040.66	190,176.23	39.7%
TOTAL ASSETS	669,216.89	479,040.66	190,176.23	39.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
PAYABLES				
2-1250 A/P (B 2-7)	13,869.07	0.00	13,869.07	100.0%
2-2250 A/P (Common Areas)	5,433.15	0.00	5,433.15	100.0%
2-3250 A/P (Marina)	172.82	0.00	172.82	100.0%
Total PAYABLES	19,475.04	0.00	19,475.04	100.0%
Total Accounts Payable	19,475.04	0.00	19,475.04	100.0%
Other Current Liabilities				
2001 - C A/P Trade - PMG	0.00	116.87	-116.87	-100.0%
2200 - Prepaid Owner Assessment	0.00	11,617.10	-11,617.10	-100.0%
2250 - Deferred Assessments	199,156.63	0.00	199,156.63	100.0%
2406 - C Accrued Expenses	0.00	52,646.56	-52,646.56	-100.0%
2406 - M - Accrued Expenses	0.00	197.80	-197.80	-100.0%
Total Other Current Liabilities	199,156.63	64,578.33	134,578.30	208.4%
Total Current Liabilities	218,631.67	64,578.33	154,053.34	238.6%
Total Liabilities	218,631.67	64,578.33	154,053.34	238.6%
Equity				
Opening balance equity	18,238.95	-13,218.51	31,457.46	238.0%

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As of January 31, 2023

	Jan 31, 23	Dec 31, 22	\$ Change	% Change
Repair & Replacement Reserves				
B 3310 - Reserves Opening Bal	210,131.91	239,251.49	-29,119.58	-12.2%
B 3321 - Reserves Contributions	502.78	63,617.73	-63,114.95	-99.2%
B 3331 - Reserve Expenditures	0.00	-92,737.31	92,737.31	100.0%
C 3310 - Reserves Opening Bal	113,147.95	128,827.72	-15,679.77	-12.2%
C 3321 - Reserves Contributions	270.73	34,255.70	-33,984.97	-99.2%
C 3331 - Reserves Expenditures	0.00	-49,935.47	49,935.47	100.0%
M 3310 - Reserves Opening Bal	136,993.70	117,711.00	19,282.70	16.4%
M 3321 - Reserves Contributions	1,704.19	20,187.04	-18,482.85	-91.6%
M 3331 - Reserve Expenditures	-500.00	-904.34	404.34	44.7%
Total Repair & Replacement Reserves	462,251.26	460,273.56	1,977.70	0.4%
Retained Earnings	-32,592.72	0.00	-32,592.72	-100.0%
Net Income	2,687.73	-32,592.72	35,280.45	108.3%
Total Equity	450,585.22	414,462.33	36,122.89	8.7%
TOTAL LIABILITIES & EQUITY	669,216.89	479,040.66	190,176.23	39.7%