

## Balance Sheet Report Seasons at Sandpoint Operating

As of September 30, 2021

|  | <u>Balance<br/>Sep 30, 2021</u> | <u>Balance<br/>Aug 31, 2021</u> | <u>Change</u>     |
|--|---------------------------------|---------------------------------|-------------------|
| <b><u>Assets</u></b>                         |                                 |                                 |                   |
| <b>Cash &amp; Investments</b>                |                                 |                                 |                   |
| 1005 - Wells Fargo Imprest - 7057            | 3,160.76                        | 4,900.99                        | (1,740.23)        |
| 1009 - Pacific Premier Bank Ck - 3230        | 18,596.33                       | 45,964.38                       | (27,368.05)       |
| 1011 - Pacific Premier Bank Future MM - 2447 | 50,329.55                       | 329.48                          | 50,000.07         |
| <b>Total Cash &amp; Investments</b>          | <b>72,086.64</b>                | <b>51,194.85</b>                | <b>20,891.79</b>  |
| <b>Cash Reserves</b>                         |                                 |                                 |                   |
| 1016 - Pacific Premier Bnk-Reserve-2124      | 40,796.40                       | 34,190.89                       | 6,605.51          |
| 1017 - New First Bank MM Rsrv-7737           | 95,168.01                       | 95,156.28                       | 11.73             |
| 1019 - Seacoast Commerce Rsrv #6441          | 248,943.50                      | 248,943.50                      | 0.00              |
| <b>Total Cash Reserves</b>                   | <b>384,907.91</b>               | <b>378,290.67</b>               | <b>6,617.24</b>   |
| <b>Current Assets</b>                        |                                 |                                 |                   |
| 1150 - A/R Owner Dues                        | 633.39                          | 2,283.91                        | (1,650.52)        |
| 1151 - A/R Schindler Elevator                | 0.00                            | 2,399.60                        | (2,399.60)        |
| 1330 - Prepaid Expenses                      | 15,587.13                       | 15,577.24                       | 9.89              |
| <b>Total Current Assets</b>                  | <b>16,220.52</b>                | <b>20,260.75</b>                | <b>(4,040.23)</b> |
| <b>Total Assets</b>                          | <b>473,215.07</b>               | <b>449,746.27</b>               | <b>23,468.80</b>  |
| <b><u>Liabilities</u></b>                    |                                 |                                 |                   |
| <b>Current Liabilities</b>                   |                                 |                                 |                   |
| 2001 - A/P Trade                             | 20,646.25                       | 16,574.22                       | 4,072.03          |
| 2200 - Prepaid Owner Dues                    | 116,046.87                      | 14,357.92                       | 101,688.95        |
| 2250 - Deferred Assessments                  | 0.00                            | 83,107.21                       | (83,107.21)       |

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**Operating**

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|--|---------------------------------|---------------------------------|------------------|
| <b><u>Liabilities</u></b>                      |                                 |                                 |                  |
| <b>Current Liabilities</b>                     |                                 |                                 |                  |
| 2406 - Accrued Expense                         | 0.00                            | 8,905.90                        | (8,905.90)       |
| <b>Total Current Liabilities</b>               | <b>136,693.12</b>               | <b>122,945.25</b>               | <b>13,747.87</b> |
| <b>Total Liabilities</b>                       | <b>136,693.12</b>               | <b>122,945.25</b>               | <b>13,747.87</b> |
| <b><u>Owners' Equity</u></b>                   |                                 |                                 |                  |
| <b>Owners Equity</b>                           |                                 |                                 |                  |
| 3001 - Prior Year Owners Equity                | (42,752.49)                     | (42,752.49)                     | 0.00             |
| <b>Total Owners Equity</b>                     | <b>(42,752.49)</b>              | <b>(42,752.49)</b>              | <b>0.00</b>      |
| <b>Repair &amp; Replacement Reserves</b>       |                                 |                                 |                  |
| 3310 - Reserves - Opening Balance              | 362,883.58                      | 362,883.58                      | 0.00             |
| 3320 - Reserves - Contributions - Marina       | 0.00                            | 12.90                           | (12.90)          |
| 3321 - Reserve - Contributions - HOA           | 82,043.05                       | 74,117.91                       | 7,925.14         |
| 3331 - Reserve - Expenditures - HOA            | (60,018.72)                     | (58,723.72)                     | (1,295.00)       |
| <b>Total Repair &amp; Replacement Reserves</b> | <b>384,907.91</b>               | <b>378,290.67</b>               | <b>6,617.24</b>  |
| <b>Total Owners' Equity</b>                    | <b>342,155.42</b>               | <b>335,538.18</b>               | <b>6,617.24</b>  |
| <b>Operating Income / (Loss)</b>               | <b>(5,633.47)</b>               | <b>(8,737.16)</b>               | <b>3,103.69</b>  |
| <b>Total Liabilities and Owner Equity</b>      | <b>473,215.07</b>               | <b>449,746.27</b>               | <b>23,468.80</b> |

## Balance Sheet Report Seasons at Sandpoint Marina

As of September 30, 2021

|  | <u>Balance<br/>Sep 30, 2021</u> | <u>Balance<br/>Aug 31, 2021</u> | <u>Change</u>     |
|--|---------------------------------|---------------------------------|-------------------|
| <b><u>Assets</u></b>                         |                                 |                                 |                   |
| <b>Cash &amp; Investments</b>                |                                 |                                 |                   |
| 1008 - Pacific Premier Bank Marina Ck- 3347  | 10.67                           | 299.75                          | (289.08)          |
| 1925 - Due to Reserves from Operating        | (6,500.00)                      | (500.00)                        | (6,000.00)        |
| <b>Total Cash &amp; Investments</b>          | <b>(6,489.33)</b>               | <b>(200.25)</b>                 | <b>(6,289.08)</b> |
| <b>Cash Reserves</b>                         |                                 |                                 |                   |
| 1015 - Pacific Premier Bnk-Marina Rsrve-2132 | 111,683.36                      | 116,007.63                      | (4,324.27)        |
| 1975 - Due from Operating to Reserves        | 6,500.00                        | 500.00                          | 6,000.00          |
| <b>Total Cash Reserves</b>                   | <b>118,183.36</b>               | <b>116,507.63</b>               | <b>1,675.73</b>   |
| <b>Total Assets</b>                          | <b>111,694.03</b>               | <b>116,307.38</b>               | <b>(4,613.35)</b> |
| <b><u>Liabilities</u></b>                    |                                 |                                 |                   |
| <b>Current Liabilities</b>                   |                                 |                                 |                   |
| 2250 - Deferred Assessments                  | 0.00                            | 7,010.85                        | (7,010.85)        |
| <b>Total Current Liabilities</b>             | <b>0.00</b>                     | <b>7,010.85</b>                 | <b>(7,010.85)</b> |
| <b>Total Liabilities</b>                     | <b>0.00</b>                     | <b>7,010.85</b>                 | <b>(7,010.85)</b> |
| <b><u>Owners' Equity</u></b>                 |                                 |                                 |                   |
| <b>Owners Equity</b>                         |                                 |                                 |                   |
| 3001 - Prior Year Owners Equity              | 3,509.58                        | 3,509.58                        | 0.00              |
| <b>Total Owners Equity</b>                   | <b>3,509.58</b>                 | <b>3,509.58</b>                 | <b>0.00</b>       |
| <b>Repair &amp; Replacement Reserves</b>     |                                 |                                 |                   |
| 3310 - Reserves - Opening Balance            | 104,078.14                      | 104,078.14                      | 0.00              |
| 3320 - Reserves - Contributions - Marina     | 15,122.23                       | 13,446.50                       | 1,675.73          |

**Balance Sheet Report  
Seasons at Sandpoint  
Marina**

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|--|---------------------------------|---------------------------------|--------------------------|
| <b><u>Owners' Equity</u></b>                   |                                 |                                 |                          |
| <b>Repair &amp; Replacement Reserves</b>       |                                 |                                 |                          |
| 3330 - Reserves - Expenditures - Marina        | (1,017.01)                      | (1,017.01)                      | 0.00                     |
| <b>Total Repair &amp; Replacement Reserves</b> | <u>118,183.36</u>               | <u>116,507.63</u>               | <u>1,675.73</u>          |
| <b>Total Owners' Equity</b>                    | <u>121,692.94</u>               | <u>120,017.21</u>               | <u>1,675.73</u>          |
| <b>Marina Income / (Loss)</b>                  | <u>(9,998.91)</u>               | <u>(10,720.68)</u>              | <u>721.77</u>            |
| <b>Total Liabilities and Owner Equity</b>      | <u><u>111,694.03</u></u>        | <u><u>116,307.38</u></u>        | <u><u>(4,613.35)</u></u> |