

Balance Sheet Report Seasons at Sandpoint Operating

As of December 31, 2022

	<u>Balance Dec 31, 2022</u>	<u>Balance Nov 30, 2022</u>	<u>Change</u>
<u>Assets</u>			
Cash & Investments			
1005 - Wells Fargo Imprest - 7057	3,921.55	3,170.83	750.72
1009 - Pacific Premier Bank Ck - 3230	7,971.08	56,368.87	(48,397.79)
1011 - Pacific Premier Bank Future MM2447 CLOS	350.54	350.51	0.03
Total Cash & Investments	12,243.17	59,890.21	(47,647.04)
Cash Reserves			
1016 - Pacific Premier Bnk-Reserve-2124CLOSED	10,774.41	30,030.74	(19,256.33)
1017 - New First Bank MM Rsrv-7737	60,421.05	70,393.26	(9,972.21)
1019 - Seacoast Commerce Rsrv #6441 CLOSED	252,084.40	251,558.88	525.52
Total Cash Reserves	323,279.86	351,982.88	(28,703.02)
Current Assets			
1150 - A/R Owner Dues	1,025.40	1,025.42	(0.02)
1154 - A/R - Guest Service Fees	1,060.00	4,030.00	(2,970.00)
1280 - Clearing Account	(319.86)	42.84	(362.70)
1330 - Prepaid Expenses	1,110.00	6,841.57	(5,731.57)
Total Current Assets	2,875.54	11,939.83	(9,064.29)
Total Assets	338,398.57	423,812.92	(85,414.35)
<u>Liabilities</u>			
Current Liabilities			
2001 - A/P Trade	116.87	0.00	116.87
2200 - Prepaid Owner Dues	11,617.10	7,867.38	3,749.72
2250 - Deferred Assessments	0.00	89,192.04	(89,192.04)

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<u>Liabilities</u>			
Current Liabilities			
2406 - Accrued Expense	53,019.21	30,707.46	22,311.75
Total Current Liabilities	64,753.18	127,766.88	(63,013.70)
Total Liabilities	64,753.18	127,766.88	(63,013.70)
<u>Owners' Equity</u>			
Owners Equity			
3001 - Prior Year Owners Equity	(40,720.41)	(73,247.41)	32,527.00
Total Owners Equity	(40,720.41)	(73,247.41)	32,527.00
Repair & Replacement Reserves			
3310 - Reserves - Opening Balance	368,079.21	403,079.21	(35,000.00)
3321 - Reserve - Contributions - HOA	97,873.43	89,418.73	8,454.70
3331 - Reserve - Expenditures - HOA	(142,672.78)	(140,515.06)	(2,157.72)
Total Repair & Replacement Reserves	323,279.86	351,982.88	(28,703.02)
Total Owners' Equity	282,559.45	278,735.47	3,823.98
Operating Income / (Loss)	(8,914.06)	17,310.57	(26,224.63)
Total Liabilities and Owner Equity	338,398.57	423,812.92	(85,414.35)

Balance Sheet Report Seasons at Sandpoint Marina

As of December 31, 2022

	<u>Balance Dec 31, 2022</u>	<u>Balance Nov 30, 2022</u>	<u>Change</u>
<u>Assets</u>			
Cash & Investments			
1008 - Pacific Premier Bank Marina Ck- 3347	2,720.06	6,802.17	(4,082.11)
1925 - Due to Reserves from Operating	0.00	(6,000.00)	6,000.00
Total Cash & Investments	2,720.06	802.17	1,917.89
Cash Reserves			
1015 - Pacific Premier Bnk-Marina Rsrve-2132CLS	136,993.70	134,800.29	2,193.41
1975 - Due from Operating to Reserves	0.00	6,000.00	(6,000.00)
Total Cash Reserves	136,993.70	140,800.29	(3,806.59)
Current Assets			
1330 - Prepaid Expenses	0.00	2,879.53	(2,879.53)
Total Current Assets	0.00	2,879.53	(2,879.53)
Total Assets	139,713.76	144,481.99	(4,768.23)
<u>Liabilities</u>			
Current Liabilities			
2250 - Deferred Assessments	0.00	7,616.70	(7,616.70)
2406 - Accrued Expense	197.23	200.80	(3.57)
Total Current Liabilities	197.23	7,817.50	(7,620.27)
Total Liabilities	197.23	7,817.50	(7,620.27)

Balance Sheet Report Seasons at Sandpoint Marina

As of December 31, 2022

	Balance Dec 31, 2022	Balance Nov 30, 2022	Change
<u>Owners' Equity</u>			
Owners Equity			
3001 - Prior Year Owners Equity	3,730.76	(4,242.24)	7,973.00
Total Owners Equity	3,730.76	(4,242.24)	7,973.00
Repair & Replacement Reserves			
3310 - Reserves - Opening Balance	117,711.00	123,211.00	(5,500.00)
3320 - Reserves - Contributions - Marina	20,187.04	18,493.63	1,693.41
3330 - Reserves - Expenditures - Marina	(904.34)	(904.34)	0.00
Total Repair & Replacement Reserves	136,993.70	140,800.29	(3,806.59)
Total Owners' Equity	140,724.46	136,558.05	4,166.41
Marina Income / (Loss)	(1,207.93)	106.44	(1,314.37)
Total Liabilities and Owner Equity	139,713.76	144,481.99	(4,768.23)