

## Leilani Community Association

## Balance Sheet

As of April 30, 2021

Apr 30, 21

**ASSETS****Current Assets****Checking/Savings**

BANK OF HAWAII CHECKING ACCOUNT	98,632.56
CERTIFICATE OF DEPOSIT - 1	75,892.13
CERTIFICATE OF DEPOSIT - 2	102,129.87
LCA INFRASTRUCTRE ACCOUNT	124,449.68
LCA REC FUND	50,257.64
LCA TERRITORIAL SAVINGS	25,042.85
LEILANI COMM. ASSOC. SAVINGS	-9.84
PAY PAL	-906.71
PETTY CASH	100.00

Total Checking/Savings 475,588.18

**Accounts Receivable**

11000 · Accounts Receivable	409,343.91
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Total Accounts Receivable 409,343.91

**Other Current Assets**

Transfer Funds betw Bank Accts	-213.90
Transferred Lot Assessments	693.08
12000 · Undeposited Funds	840.00
4003 · Transferred Interest	495.56

Total Other Current Assets 1,814.74

**Total Current Assets**

886,746.83

**Fixed Assets****Buildings and Building Improvem**

Accumulated Depreciation	-142,350.00
Original Cost	261,180.78

Total Buildings and Building Improvem 118,830.78

**Land and Improvements**

Accumulated Depreciation	-56,019.00
Original Cost	140,597.58

Total Land and Improvements 84,578.58

**Office Equipment**

Accumulated Depreciation	-624.00
Original Cost	780.00

Total Office Equipment 156.00

**Road Improvements**

Accumulated Depreciation	-687,184.00
Original Cost	1,002,184.09

Total Road Improvements 315,000.09

**Vehicles & Maintenance Equipmen**

Accumulated Depreciation	-117,923.00
Original Cost	160,407.40

Total Vehicles &amp; Maintenance Equipmen 42,484.40

**Total Fixed Assets**

561,049.85

**TOTAL ASSETS****1,447,796.68****LIABILITIES & EQUITY****Liabilities****Current Liabilities**

Other Current Liabilities	
24000 · Payroll Liabilities	2,623.92

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Accrual Basis

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	Apr 30, 21
<b>Total Other Current Liabilities</b>	2,623.92
<b>Total Current Liabilities</b>	2,623.92
<b>Total Liabilities</b>	2,623.92
<b>Equity</b>	
Offset already in Retain Earnings	-1,477.34
30000 · Opening Balance Equity	-1,413.00
32000 · Retained Earnings	1,512,557.68
Net Income	-64,494.58
<b>Total Equity</b>	1,445,172.76
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,447,796.68</b>