

Leilani Community Association

Balance Sheet

As of September 30, 2021

	Sep 30, 21
ASSETS	
Current Assets	
Checking/Savings	
BANK OF HAWAII CHECKING ACCOUNT	87,531.09
CERTIFICATE OF DEPOSIT - 1	75,910.93
CERTIFICATE OF DEPOSIT - 2	102,962.13
LCA INFRASTRUCTRE ACCOUNT	96,657.47
LCA REC FUND	45,529.47
LCA TERRITORIAL SAVINGS	25,049.66
PAY PAL	-906.71
PETTY CASH	98.44
Total Checking/Savings	432,832.48
Accounts Receivable	
11000 · Accounts Receivable	385,798.66
Total Accounts Receivable	385,798.66
Other Current Assets	
Transfer Funds betw Bank Accts	-213.90
Transferred Lot Assessments	893.08
12000 · Undeposited Funds	610.00
4003 · Transferred Interest	495.56
Total Other Current Assets	1,784.74
Total Current Assets	820,415.88
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 & Maintenance Equipmen	42,484.40
Total Fixed Assets	561,049.85
TOTAL ASSETS	1,381,465.73

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Accrual Basis

Leilani Community Association

Balance Sheet

As of September 30, 2021

	Sep 30, 21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2110 · Direct Deposit Liabilities	-2,304.48
24000 · Payroll Liabilities	1,830.20
Total Other Current Liabilities	-474.28
Total Current Liabilities	-474.28
Total Liabilities	-474.28
Equity	
Offset already in Retain Earnin	-1,477.34
30000 · Opening Balance Equity	-1,413.00
32000 · Retained Earnings	1,512,473.21
Net Income	-127,642.86
Total Equity	1,381,940.01
TOTAL LIABILITIES & EQUITY	1,381,465.73