

## Leilani Community Association

## Balance Sheet

As of July 31, 2021

Jul 31, 21

**ASSETS****Current Assets**

Checking/Savings	
BANK OF HAWAII CHECKING ACCOUNT	110,972.65
CERTIFICATE OF DEPOSIT - 1	75,892.13
CERTIFICATE OF DEPOSIT - 2	102,129.87
LCA INFRASTRUCTRE ACCOUNT	93,199.57
LCA REC FUND	42,315.51
LCA TERRITORIAL SAVINGS	25,042.85
PAY PAL	-906.71
PETTY CASH	66.76
<b>Total Checking/Savings</b>	<b>448,712.63</b>
Accounts Receivable	
11000 · Accounts Receivable	396,459.84
<b>Total Accounts Receivable</b>	<b>396,459.84</b>
Other Current Assets	
Transfer Funds betw Bank Accts	-213.90
Transferred Lot Assessments	893.08
12000 · Undeposited Funds	2,920.97
4003 · Transferred Interest	495.56
<b>Total Other Current Assets</b>	<b>4,095.71</b>
<b>Total Current Assets</b>	<b>849,268.18</b>
Fixed Assets	
Buildings and Building Improvem	
Accumulated Depreciation	-142,350.00
Original Cost	261,180.78
<b>Total Buildings and Building Improvem</b>	<b>118,830.78</b>
Land and Improvements	
Accumulated Depreciation	-56,019.00
Original Cost	140,597.58
<b>Total Land and Improvements</b>	<b>84,578.58</b>
Office Equipment	
Accumulated Depreciation	-624.00
Original Cost	780.00
<b>Total Office Equipment</b>	<b>156.00</b>
Road Improvements	
Accumulated Depreciation	-687,184.00
Original Cost	1,002,184.09
<b>Total Road Improvements</b>	<b>315,000.09</b>
Vehicles & Maintenance Equipmen	
Accumulated Depreciation	-117,923.00
Original Cost	160,407.40
<b>Total Vehicles &amp; Maintenance Equipmen</b>	<b>42,484.40</b>
<b>Total Fixed Assets</b>	<b>561,049.85</b>
<b>TOTAL ASSETS</b>	<b>1,410,318.03</b>

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As of July 31, 2021

Jul 31, 21

<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
<b>24000 · Payroll Liabilities</b>	1,835.79
<b>Total Other Current Liabilities</b>	1,835.79
<b>Total Current Liabilities</b>	1,835.79
<b>Total Liabilities</b>	1,835.79
<b>Equity</b>	
Offset already in Retain Earnings	-1,477.34
<b>30000 · Opening Balance Equity</b>	-1,413.00
<b>32000 · Retained Earnings</b>	1,512,047.68
<b>Net Income</b>	-100,675.10
<b>Total Equity</b>	1,408,482.24
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,410,318.03</b>