

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
Total Checking/Savings	448,712.63
Accounts Receivable	
11000 · Accounts Receivable	396,459.84
Total Accounts Receivable	396,459.84
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
Total Other Current Assets	4,095.71
Total Current Assets	849,268.18
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	1,410,318.03

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08/06/21

Accrual Basis

Leilani Community Association

Balance Sheet

As of July 31, 2021

	Jul 31, 21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	1,835.79
Total Other Current Liabilities	1,835.79
Total Current Liabilities	1,835.79
Total Liabilities	1,835.79
Equity	
Offset already in Retain Earnin	-1,477.34
30000 · Opening Balance Equity	-1,413.00
32000 · Retained Earnings	1,512,047.68
Net Income	-100,675.10
Total Equity	1,408,482.24
TOTAL LIABILITIES & EQUITY	1,410,318.03