

Leilani Community Association

Balance Sheet

As of June 30, 2021

	Jun 30, 21
ASSETS	
Current Assets	
Checking/Savings	
BANK OF HAWAII CHECKING ACCOUNT	132,486.44
CERTIFICATE OF DEPOSIT - 1	75,892.13
CERTIFICATE OF DEPOSIT - 2	102,129.87
LCA INFRASTRUCTRE ACCOUNT	127,912.28
LCA REC FUND	5,633.71
LCA TERRITORIAL SAVINGS	25,042.85
PAY PAL	-906.71
PETTY CASH	70.16
Total Checking/Savings	468,260.73
Accounts Receivable	
11000 · Accounts Receivable	389,985.03
Total Accounts Receivable	389,985.03
Other Current Assets	
Transfer Funds betw Bank Accts	-213.90
Transferred Lot Assessments	893.08
12000 · Undeposited Funds	1,996.12
4003 · Transferred Interest	495.56
Total Other Current Assets	3,170.86
Total Current Assets	861,416.62
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	1,422,466.47

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07/06/21

Accrual Basis

Leilani Community Association

Balance Sheet

As of June 30, 2021

	Jun 30, 21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	1,810.21
Total Other Current Liabilities	1,810.21
Total Current Liabilities	1,810.21
Total Liabilities	1,810.21
Equity	
Offset already in Retain Earnin	-1,477.34
30000 · Opening Balance Equity	-1,413.00
32000 · Retained Earnings	1,512,247.68
Net Income	-88,701.08
Total Equity	1,420,656.26
TOTAL LIABILITIES & EQUITY	1,422,466.47