

## 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
<b>Total Checking/Savings</b>	<b>468,260.73</b>
Accounts Receivable	
11000 · Accounts Receivable	389,985.03
<b>Total Accounts Receivable</b>	<b>389,985.03</b>
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
<b>Total Other Current Assets</b>	<b>3,170.86</b>
<b>Total Current Assets</b>	<b>861,416.62</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>1,422,466.47</b>

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07/06/21

Accrual Basis

## Leilani Community Association

### Balance Sheet

As of June 30, 2021

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Jun 30, 21

<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
<b>24000 · Payroll Liabilities</b>	1,810.21
<b>Total Other Current Liabilities</b>	1,810.21
<b>Total Current Liabilities</b>	1,810.21
<b>Total Liabilities</b>	1,810.21
<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>	1,512,247.68
<b>Net Income</b>	-88,701.08
<b>Total Equity</b>	1,420,656.26
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,422,466.47</b>