

Leilani Community Association
Balance Sheet
 As of October 31, 2019

	Oct 31, 19
ASSETS	
Current Assets	
Checking/Savings	
BANK OF HAWAII CHECKING ACCOUNT	34,503.93
CERTIFICATE OF DEPOSIT - 1	75,000.00
CERTIFICATE OF DEPOSIT - 2	100,000.00
LCA CELL TOWER FUND	38,669.45
LCA REC FUND	28,860.10
LCA TERRITORIAL SAVINGS	25,000.00
LCA INFRASTRUCTRE ACCOUNT	16,618.60
LEILANI COMM. ASSOC. SAVINGS	83,715.59
PETTY CASH	76.91
Total Checking/Savings	402,444.58
Accounts Receivable	
11000 · Accounts Receivable	244,406.19
Total Accounts Receivable	244,406.19
Other Current Assets	
Transferred Lot Assessments	-76.92
4003 · Transferred Interest	495.56
Total Other Current Assets	418.64
Total Current Assets	647,269.41
Fixed Assets	
Buildings and Building Improvem	
Accumulated Depreciation	-130,823.00
Original Cost	259,759.96
Total Buildings and Building Improvem	128,936.96
Land and Improvements	
Accumulated Depreciation	-50,875.00
Original Cost	131,898.00
Total Land and Improvements	81,023.00
Office Equipment	
Accumulated Depreciation	-624.00
Original Cost	780.00
Total Office Equipment	156.00
Road Improvements	
Accumulated Depreciation	-637,075.00
Original Cost	941,470.00
Total Road Improvements	304,395.00
Vehicles & Maintenance Equipmen	
Accumulated Depreciation	-101,283.00
Original Cost	154,407.40
Total Vehicles & Maintenance Equipmen	53,124.40
Total Fixed Assets	567,635.36
TOTAL ASSETS	1,214,904.77

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Balance Sheet
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	<u>Oct 31, 19</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2110 · Direct Deposit Liabilities	-1,899.72
24000 · Payroll Liabilities	4,859.42
Total Other Current Liabilities	<u>2,959.70</u>
Total Current Liabilities	<u>2,959.70</u>
Total Liabilities	2,959.70
Equity	
Offset already in Retain Earnin	-1,477.34
32000 · Retained Earnings	1,343,993.15
Net Income	<u>-130,570.74</u>
Total Equity	<u>1,211,945.07</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,214,904.77</u></u>