

Leilani Community Association

05/06/20

Balance Sheet

Accrual Basis

As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
BANK OF HAWAII CHECKING ACCOUNT	73,917.40
CERTIFICATE OF DEPOSIT - 1	75,393.28
CERTIFICATE OF DEPOSIT - 2	100,467.50
LCA CELL TOWER FUND	47,019.45
LCA INFRASTRUCTRE ACCOUNT	18,125.66
LCA REC FUND	35,853.10
LCA TERRITORIAL SAVINGS	25,014.24
LEILANI COMM. ASSOC. SAVINGS	58,735.18
PAY PAL	-550.11
PETTY CASH	137.32
Total Checking/Savings	<u>434,113.02</u>
Accounts Receivable	
11000 · Accounts Receivable	377,180.44
Total Accounts Receivable	<u>377,180.44</u>
Other Current Assets	
Transferred Lot Assessments	93.08
12000 · Undeposited Funds	1,000.00
4003 · Transferred Interest	495.56
Total Other Current Assets	<u>1,588.64</u>
Total Current Assets	812,882.10
Fixed Assets	
Buildings and Building Improvem	
Accumulated Depreciation	-142,350.00
Original Cost	261,180.78
Total Buildings and Building Improvem	<u>118,830.78</u>
Land and Improvements	
Accumulated Depreciation	-56,019.00
Original Cost	140,597.58
Total Land and Improvements	<u>84,578.58</u>
Office Equipment	
Accumulated Depreciation	-624.00
Original Cost	780.00
Total Office Equipment	<u>156.00</u>
Road Improvements	
Accumulated Depreciation	-687,184.00
Original Cost	1,002,184.09
Total Road Improvements	<u>315,000.09</u>
Vehicles & Maintenance Equipmen	
Accumulated Depreciation	-117,923.00
Original Cost	160,407.40
Total Vehicles & Maintenance Equipmen	<u>42,484.40</u>
Total Fixed Assets	<u>561,049.85</u>
TOTAL ASSETS	<u><u>1,373,931.95</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2110 · Direct Deposit Liabilities	-1,966.64

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24000 · Payroll Liabilities	1,492.12
Total Other Current Liabilities	-474.52
Total Current Liabilities	-474.52
Total Liabilities	-474.52
Equity	
Offset already in Retain Earnin	-1,477.34
30000 · Opening Balance Equity	-1,413.00
32000 · Retained Earnings	1,434,811.48
Net Income	-57,514.67
Total Equity	1,374,406.47
TOTAL LIABILITIES & EQUITY	1,373,931.95
