

## Leilani Community Association

01/08/21

## Balance Sheet

Accrual Basis

As of December 31, 2020

	Dec 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
BANK OF HAWAII CHECKING ACCOUNT	22,928.68
CERTIFICATE OF DEPOSIT - 1	75,672.15
CERTIFICATE OF DEPOSIT - 2	100,878.28
LCA CELL TOWER FUND	32,291.95
LCA INFRASTRUCTRE ACCOUNT	20,132.04
LCA REC FUND	45,638.76
LCA TERRITORIAL SAVINGS	25,025.31
LEILANI COMM. ASSOC. SAVINGS	58,739.13
PAY PAL	-942.71
PETTY CASH	70.98
<b>Total Checking/Savings</b>	380,434.57
<b>Accounts Receivable</b>	
11000 · Accounts Receivable	315,832.69
<b>Total Accounts Receivable</b>	315,832.69
<b>Other Current Assets</b>	
Transferred Lot Assessments	93.08
4003 · Transferred Interest	495.56
<b>Total Other Current Assets</b>	588.64
<b>Total Current Assets</b>	696,855.90
<b>Fixed Assets</b>	
<b>Buildings and Building Improvem</b>	
Accumulated Depreciation	-142,350.00
Original Cost	261,180.78
<b>Total Buildings and Building Improvem</b>	118,830.78
<b>Land and Improvements</b>	
Accumulated Depreciation	-56,019.00
Original Cost	140,597.58
<b>Total Land and Improvements</b>	84,578.58
<b>Office Equipment</b>	
Accumulated Depreciation	-624.00
Original Cost	780.00
<b>Total Office Equipment</b>	156.00
<b>Road Improvements</b>	
Accumulated Depreciation	-687,184.00
Original Cost	1,002,184.09
<b>Total Road Improvements</b>	315,000.09
<b>Vehicles &amp; Maintenance Equipmen</b>	
Accumulated Depreciation	-117,923.00
Original Cost	160,407.40
<b>Total Vehicles &amp; Maintenance Equipmen</b>	42,484.40
<b>Total Fixed Assets</b>	561,049.85
<b>TOTAL ASSETS</b>	<b>1,257,905.75</b>

## Leilani Community Association

01/08/21

**Balance Sheet**

Accrual Basis

As of December 31, 2020

	<u>Dec 31, 20</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
24000 · Payroll Liabilities	1,705.02
<b>Total Other Current Liabilities</b>	<u>1,705.02</u>
<b>Total Current Liabilities</b>	<u>1,705.02</u>
<b>Total Liabilities</b>	1,705.02
<b>Equity</b>	
Offset already in Retain Earnin	-1,477.34
30000 · Opening Balance Equity	-1,413.00
32000 · Retained Earnings	1,433,901.48
Net Income	<u>-174,810.41</u>
<b>Total Equity</b>	<u>1,256,200.73</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>1,257,905.75</u></u></b>