

Leilani Community Association

Balance Sheet

02/05/21

As of January 31, 2021

Accrual Basis

	Jan 31, 21
ASSETS	
Current Assets	
Checking/Savings	
BANK OF HAWAII CHECKING ACCOUNT	4,141.40
CERTIFICATE OF DEPOSIT - 1	75,892.13
CERTIFICATE OF DEPOSIT - 2	102,129.87
LCA CELL TOWER FUND	32,291.95
LCA INFRASTRUCTRE ACCOUNT	20,382.90
LCA REC FUND	47,638.76
LCA TERRITORIAL SAVINGS	25,042.85
LEILANI COMM. ASSOC. SAVINGS	58,739.62
PAY PAL	-1,524.71
PETTY CASH	54.36
Total Checking/Savings	364,789.13
Accounts Receivable	
11000 · Accounts Receivable	311,250.84
Total Accounts Receivable	311,250.84
Other Current Assets	
Transfer Funds betw Bank Accts	-193.90
Transferred Lot Assessments	93.08
12000 · Undeposited Funds	600.00
4003 · Transferred Interest	495.56
Total Other Current Assets	994.74
Total Current Assets	677,034.71
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	1,238,084.56

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Accrual Basis

As of January 31, 2021

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LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	1,774.19
Total Other Current Liabilities	1,774.19
Total Current Liabilities	1,774.19
Total Liabilities	1,774.19
Equity	
Offset already in Retain Earnin	-1,477.34
30000 · Opening Balance Equity	-1,413.00
32000 · Retained Earnings	1,433,901.48
Net Income	-194,700.77
Total Equity	1,236,310.37
TOTAL LIABILITIES & EQUITY	1,238,084.56