

Leilani Community Association
Balance Sheet
As of July 31, 2020

	Jul 31, 20
ASSETS	
Current Assets	
Checking/Savings	
BANK OF HAWAII CHECKING ACCOUNT	80,092.75
CERTIFICATE OF DEPOSIT - 1	75,672.15
CERTIFICATE OF DEPOSIT - 2	100,878.28
LCA CELL TOWER FUND	51,294.45
LCA INFRASTRUCTRE ACCOUNT	18,877.97
LCA REC FUND	40,253.10
LCA TERRITORIAL SAVINGS	25,025.31
LEILANI COMM. ASSOC. SAVINGS	58,736.66
PAY PAL	-972.61
PETTY CASH	106.32
Total Checking/Savings	449,964.38
Accounts Receivable	
11000 · Accounts Receivable	326,907.62
Total Accounts Receivable	326,907.62
Other Current Assets	
Transferred Lot Assessments	93.08
4003 · Transferred Interest	495.56
Total Other Current Assets	588.64
Total Current Assets	777,460.64
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	1,338,510.49

Leilani Community Association

08/05/20

Balance Sheet

Accrual Basis

As of July 31, 2020

	<u>Jul 31, 20</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	1,724.47
Total Other Current Liabilities	<u>1,724.47</u>
Total Current Liabilities	<u>1,724.47</u>
Total Liabilities	1,724.47
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	-94,225.12
Total Equity	<u>1,336,786.02</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,338,510.49</u></u>