

Leilani Community Association
Balance Sheet
As of May 31, 2020

	May 31, 20
ASSETS	
Current Assets	
Checking/Savings	
BANK OF HAWAII CHECKING ACCOUNT	91,180.47
CERTIFICATE OF DEPOSIT - 1	75,672.15
CERTIFICATE OF DEPOSIT - 2	100,878.28
LCA CELL TOWER FUND	48,444.45
LCA INFRASTRUCTRE ACCOUNT	18,376.43
LCA REC FUND	37,053.10
LCA TERRITORIAL SAVINGS	25,025.31
LEILANI COMM. ASSOC. SAVINGS	58,735.68
PAY PAL	112.99
PETTY CASH	137.32
Total Checking/Savings	455,616.18
Accounts Receivable	
11000 · Accounts Receivable	367,540.32
Total Accounts Receivable	367,540.32
Other Current Assets	
Transferred Lot Assessments	93.08
12000 · Undeposited Funds	98.00
4003 · Transferred Interest	495.56
Total Other Current Assets	686.64
Total Current Assets	823,843.14
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	1,384,892.99
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	2,308.62

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Total Other Current Liabilities	2,308.62
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Total Liabilities	2,308.62
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	<u>-49,336.77</u>
Total Equity	<u>1,382,584.37</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,384,892.99</u></u>