

Leilani Community Association

Balance Sheet

12/03/20

As of November 30, 2020

Accrual Basis

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
BANK OF HAWAII CHECKING ACCOUNT	12,957.21
CERTIFICATE OF DEPOSIT - 1	75,672.15
CERTIFICATE OF DEPOSIT - 2	100,878.28
LCA CELL TOWER FUND	57,291.95
LCA INFRASTRUCTRE ACCOUNT	19,881.20
LCA REC FUND	44,438.76
LCA TERRITORIAL SAVINGS	25,025.31
LEILANI COMM. ASSOC. SAVINGS	58,738.63
PAY PAL	-942.71
PETTY CASH	70.98
Total Checking/Savings	<u>394,011.76</u>
Accounts Receivable	
11000 · Accounts Receivable	316,060.63
Total Accounts Receivable	<u>316,060.63</u>
Other Current Assets	
Transferred Lot Assessments	293.08
12000 · Undeposited Funds	1,148.06
4003 · Transferred Interest	495.56
Total Other Current Assets	<u>1,936.70</u>
Total Current Assets	<u>712,009.09</u>
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>1,273,058.94</u></u>

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	Nov 30, 20
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	1,827.00
Total Other Current Liabilities	1,827.00
Total Current Liabilities	1,827.00
Total Liabilities	1,827.00
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	-159,779.20
Total Equity	1,271,231.94
TOTAL LIABILITIES & EQUITY	1,273,058.94