## Kalapana Seaview Estates Community Association BALANCE SHEET

As of June 30, 2014

1090 Savings Account (deleted)         0.00           5447054 Bank of Hawaii         39,056.14           82577 First Hawaiian Bank Checking (deleted)         0.00           First Hawaiian C/D (deleted)         0.00           ING Savings/Capital One         47,704.78           Total Bank Accounts         \$86,760.92           Accounts Receivable         650.00           1110 Accounts receivable         650.00           Other current assets         0.00           1299 Undeposited Funds         0.00           Total Other current assets         \$0.00           Total Current Assets         \$87,410.92           Other Assets         \$0.00           1080 Certificate of Deposit         0.00           Total Other Assets         \$0.00           TOTAL ASSETS         \$87,410.92           LIABILITIES AND EQUITY         Liabilities           Current Liabilities         0.00           Accounts Payable         0.00           2010 Accounts payable         \$0.00           Total Current Liabilities         \$0.00           Long-Term Liabilities         \$14,800.00           Total Long-Term Liabilities         \$14,800.00           Total Liabilities         \$14,800.00           Total Liabi		TOTAL
Bank Accounts	ASSETS	
1050 Barter (deleted)       0.00         1090 Savings Account (deleted)       0.00         5447054 Bank of Hawaii       39,056.14         82577 First Hawaiian Bank Checking (deleted)       0.00         First Hawaiian C/D (deleted)       0.00         ING Savings/Capital One       47,704.78         Total Bank Accounts       \$86,760.92         Accounts Receivable       650.00         1110 Accounts receivable       650.00         Other current assets       \$0.00         Total Other current assets       \$0.00         Total Other current assets       \$87,410.92         Other Assets       \$87,410.92         Other Assets       \$0.00         TOTAL ASSETS       \$87,410.92         LIABILITIES AND EQUITY       Liabilities         Accounts Payable       0.00         Total Accounts Payable       \$0.00         Total Current Liabilities       \$0.00         Total Current Liabilities       \$0.00         Total Long-Term Liabilities       \$14,800.00         Total Liabilitie	Current Assets	
1090 Savings Account (deleted)         0.00           5447054 Bank of Hawaii         39,056.14           82577 First Hawaiian Bank Checking (deleted)         0.00           First Hawaiian C/D (deleted)         0.00           ING Savings/Capital One         47,704.78           Total Bank Accounts         \$86,760.92           Accounts Receivable         650.00           1110 Accounts receivable         650.00           Other current assets         0.00           1299 Undeposited Funds         0.00           Total Other current assets         \$0.00           Total Current Assets         \$87,410.92           Other Assets         \$0.00           1080 Certificate of Deposit         0.00           Total Other Assets         \$0.00           TOTAL ASSETS         \$87,410.92           LIABILITIES AND EQUITY         Liabilities           Current Liabilities         0.00           Accounts Payable         0.00           2010 Accounts payable         \$0.00           Total Current Liabilities         \$0.00           Long-Term Liabilities         \$14,800.00           Total Long-Term Liabilities         \$14,800.00           Total Liabilities         \$14,800.00           Total Liabi	Bank Accounts	
5447054 Bank of Hawaii         39,056.14           82577 First Hawaiian Bank Checking (deleted)         0.00           First Hawaiian C/D (deleted)         0.00           ING Savings/Capital One         47,704.78           Total Bank Accounts         \$86,760.92           Accounts Receivable         650.00           1110 Accounts receivable         650.00           Other current assets         0.00           1299 Undeposited Funds         0.00           Total Other current assets         \$87,410.92           Other Assets         \$87,410.92           Other Assets         \$0.00           Total Other Assets         \$0.00           TOTAL ASSETS         \$87,410.92           LIABILITIES AND EQUITY         Liabilities           Current Liabilities         0.00           Accounts Payable         0.00           Total Accounts Payable         \$0.00           Total Current Liabilities         \$0.00           Long-Term Liabilities         \$14,800.00           Total Long-Term Liabilities         \$14,800.00           Total Liabilities         \$14,800.00           Total Liabilities         \$14,800.00           Total Liabilities         \$14,800.00           Total Liabilities	1050 Barter (deleted)	0.00
### 82577 First Hawaiian Bank Checking (deleted)   First Hawaiian C/D (deleted)   0.00     ING Savings/Capital One   47,704.78     Total Bank Accounts   \$86,760.92     Accounts Receivable   1110 Accounts receivable   650.00     Total Accounts Receivable   650.00     Other current assets   1299 Undeposited Funds   0.00     Total Other current assets   \$87,410.92     Other Assets   \$87,410.92     Other Assets   \$87,410.92     Other Assets   \$87,410.92     Interval Accounts Payable   0.00     Total Current Liabilities   \$0.00     Total Accounts Payable   0.00     Total Current Liabilities   \$0.00     Total Long-Term Liabilities   \$14,800.00     Total Liabilities	1090 Savings Account (deleted)	0.00
First Hawaiian C/D (deleted)  ING Savings/Capital One  Total Bank Accounts  Accounts Receivable  1110 Accounts receivable  Total Accounts Receivable  Other current assets  1299 Undeposited Funds  Total Current Assets  \$87,410.92  Other Assets  1080 Certificate of Deposit  Total Other Assets  \$87,410.92  LIABILITIES AND EQUITY  Liabilities  Current Liabilities  Accounts Payable  2010 Accounts payable  Total Accounts Payable  1000 Accounts Payable  2010 Accounts Payable  Total Current Liabilities  Long-Term Liabilities  4005 Mailbox Deposits  Total Long-Term Liabilities  Formal Accounts  Total Long-Term Liabilities  S14,800.00  Total Liabilities  Equity  3001 Opening Bal Equity  3010 Unrestrict (retained earnings)  Net Income  31,369.83	5447054 Bank of Hawaii	39,056.14
ING Savings/Capital One	82577 First Hawaiian Bank Checking (deleted)	0.00
Total Bank Accounts	• • •	0.00
Accounts Receivable  1110 Accounts receivable  Total Accounts Receivable  Other current assets  1299 Undeposited Funds  Total Other current assets  \$0.00  Total Current Assets  \$87,410.92  Other Assets  1080 Certificate of Deposit  Total Other Assets  \$87,410.92  Individual Experiment Assets  \$87,410.92  Other Assets  \$87,410.92  Individual Experiment Assets  \$87,410.92  Individual Experiment Assets  \$887,410.92  Individual Experiment Assets  \$887,410	ING Savings/Capital One	47,704.78
1110 Accounts receivable         \$650.00           Total Accounts Receivable         \$650.00           Other current assets         0.00           Total Other current assets         \$0.00           Total Current Assets         \$87,410.92           Other Assets         \$0.00           Total Other Assets         \$0.00           TOTAL ASSETS         \$87,410.92           LIABILITIES AND EQUITY         \$87,410.92           LIABILITIES AND EQUITY         \$87,410.92           LIABILITIES AND EQUITY         \$0.00           Liabilities         \$0.00           Total Accounts Payable         \$0.00           Total Current Liabilities         \$0.00           Long-Term Liabilities         \$14,800.00           Total Long-Term Liabilities         \$14,800.00           Total Liabilities         \$14,800.00           Equity         -7,146.04           3001 Opening Bal Equity         -7,146.04           3010 Unrestrict (retained earnings)         48,387.13           Net Income         31,369.83	Total Bank Accounts	\$86,760.92
Total Accounts Receivable  Other current assets  1299 Undeposited Funds  Total Other current assets  \$0.00  Total Current Assets  \$87,410.92  Other Assets  1080 Certificate of Deposit  Total Other Assets  \$0.00  TOTAL ASSETS  LIABILITIES AND EQUITY  Liabilities  Current Liabilities  Accounts Payable  2010 Accounts payable  Total Accounts Payable  Total Current Liabilities  Long-Term Liabilities  4005 Mailbox Deposits  Total Liabilities  Total Liabilities  \$14,800.00  Total Liabilities  \$14,800.00  Equity  3001 Opening Bal Equity  3010 Unrestrict (retained earnings)  Net Income  \$0.00  \$48,387.13  Net Income	Accounts Receivable	
Other current assets 1299 Undeposited Funds Total Other current assets  Solve  Total Current Assets  Other Assets  1080 Certificate of Deposit  Total Other Assets  \$87,410.92  Other Assets  1080 Certificate of Deposit  Total Other Assets  \$87,410.92  ITOTAL ASSETS  \$87,410.92  LIABILITIES AND EQUITY  Liabilities  Current Liabilities  Accounts Payable  2010 Accounts payable  2010 Accounts Payable  Total Current Liabilities  Long-Term Liabilities  4005 Mailbox Deposits  Total Long-Term Liabilities  \$14,800.00  Total Liabilities  \$14,800.00  Total Liabilities  \$14,800.00  Total Liabilities  \$14,800.00  Total Liabilities  \$14,800.00  \$14,800.00  Total Liabilities	1110 Accounts receivable	650.00
Total Other current assets \$0.00  Total Current Assets \$87,410.92  Other Assets 1080 Certificate of Deposit 0.00  Total Other Assets \$0.00  Total Other Assets \$0.00  Total Assets \$0.00  TOTAL ASSETS \$87,410.92  LIABILITIES AND EQUITY  Liabilities Current Liabilities Accounts Payable 2010 Accounts payable 2010 Accounts Payable 50.00  Total Current Liabilities \$0.00  Total Current Liabilities \$0.00  Total Current Liabilities \$14,800.00  Total Long-Term Liabilities \$14,800.00  Total Liabilities \$14,800.00  Equity 3001 Opening Bal Equity -7,146.04 3010 Unrestrict (retained earnings) 48,387.13  Net Income 31,369.83	Total Accounts Receivable	\$650.00
Total Other current assets  Total Current Assets  Other Assets  1080 Certificate of Deposit  Total Other Assets  \$0.00  TOTAL ASSETS  \$87,410.92  LIABILITIES AND EQUITY  Liabilities  Current Liabilities  Accounts Payable  2010 Accounts payable  Total Current Liabilities  Long-Term Liabilities  4005 Mailbox Deposits  Total Long-Term Liabilities  Total Liabilities  \$14,800.00  Total Liabilities  \$14,800.00  Equity  3001 Opening Bal Equity  3010 Unrestrict (retained earnings)  Net Income	Other current assets	
Total Current Assets  Other Assets  1080 Certificate of Deposit  Total Other Assets  \$0.00  TOTAL ASSETS  LIABILITIES AND EQUITY  Liabilities  Current Liabilities  Accounts Payable  2010 Accounts payable  Total Current Liabilities  Long-Term Liabilities  4005 Mailbox Deposits  Total Long-Term Liabilities  Total Liabilities  \$14,800.00  \$14,800.00  Total Liabilities	1299 Undeposited Funds	0.00
Other Assets 1080 Certificate of Deposit  Total Other Assets  \$0.00  TOTAL ASSETS  LIABILITIES AND EQUITY  Liabilities  Current Liabilities  Accounts Payable  2010 Accounts payable  Total Current Liabilities  Long-Term Liabilities  4005 Mailbox Deposits  Total Long-Term Liabilities  \$14,800.00  Total Liabilities  \$14,800.00  Equity  3001 Opening Bal Equity  3010 Unrestrict (retained earnings)  Net Income  \$0.00  \$87,410.92  \$87,410.92  \$87,410.92  \$87,410.92  \$87,410.92  \$87,410.92  \$87,410.92  \$87,410.92  \$87,410.92  \$1,000  \$1	Total Other current assets	\$0.00
1080 Certificate of Deposit         0.00           Total Other Assets         \$0.00           TOTAL ASSETS         \$87,410.92           LIABILITIES AND EQUITY         Liabilities           Current Liabilities         Accounts Payable           2010 Accounts payable         0.00           Total Accounts Payable         \$0.00           Total Current Liabilities         \$0.00           Long-Term Liabilities         \$0.00           Total Long-Term Liabilities         14,800.00           Total Liabilities         \$14,800.00           Total Liabilities         \$14,800.00           Equity         -7,146.04           3010 Unrestrict (retained earnings)         48,387.13           Net Income         31,369.83	Total Current Assets	\$87,410.92
Total Other Assets \$0.00  TOTAL ASSETS \$87,410.92  LIABILITIES AND EQUITY  Liabilities  Current Liabilities  Accounts Payable  2010 Accounts payable  Total Accounts Payable  Total Current Liabilities  4005 Mailbox Deposits  Total Long-Term Liabilities  14,800.00  Total Liabilities  \$14,800.00  \$14,800.00  Total Liabilities  \$14,800.00  \$14,800.00  Total Liabilities	Other Assets	
TOTAL ASSETS  LIABILITIES AND EQUITY  Liabilities  Current Liabilities  Accounts Payable  2010 Accounts payable  Total Accounts Payable  Total Current Liabilities  4005 Mailbox Deposits  Total Liabilities  14,800.00  Total Liabilities  \$14,800.00  Total Liabilities  \$14,800.00  Total Liabilities  \$14,800.00  Total Liabilities  \$14,800.00  \$	1080 Certificate of Deposit	0.00
LIABILITIES AND EQUITY Liabilities Current Liabilities Accounts Payable 2010 Accounts payable 10.00 Total Accounts Payable  Current Liabilities 4005 Mailbox Deposits 14,800.00 Total Long-Term Liabilities 114,800.00 Total Liabilities \$14,800.00 Total Liabilities	Total Other Assets	\$0.00
Liabilities Current Liabilities Accounts Payable 2010 Accounts payable  Total Accounts Payable  Total Current Liabilities  Long-Term Liabilities  4005 Mailbox Deposits  Total Long-Term Liabilities  \$14,800.00  Total Liabilities  \$14,800.00  Total Liabilities  \$14,800.00  Total Liabilities  \$14,800.00  Total Liabilities  \$14,800.00  \$14,800.	TOTAL ASSETS	\$87,410.92
Current Liabilities Accounts Payable 2010 Accounts payable Total Accounts Payable  \$0.00  Total Current Liabilities \$0.00  Long-Term Liabilities 4005 Mailbox Deposits  Total Long-Term Liabilities \$14,800.00  Total Liabilities \$14,800.00  Equity 3001 Opening Bal Equity 3010 Unrestrict (retained earnings)  Net Income \$31,369.83	LIABILITIES AND EQUITY	
Accounts Payable 2010 Accounts payable  Total Accounts Payable  Total Current Liabilities  Long-Term Liabilities  4005 Mailbox Deposits  Total Long-Term Liabilities  \$14,800.00  Total Liabilities  \$14,800.00  Total Liabilities  \$14,800.00  Equity  3001 Opening Bal Equity  3010 Unrestrict (retained earnings)  Net Income  \$1,369.83	Liabilities	
2010 Accounts payable 0.00  Total Accounts Payable \$0.00  Total Current Liabilities \$0.00  Long-Term Liabilities 14,800.00  Total Long-Term Liabilities \$14,800.00  Total Liabilities \$14,800.00  Equity 3001 Opening Bal Equity -7,146.04 3010 Unrestrict (retained earnings) 48,387.13  Net Income 31,369.83	Current Liabilities	
Total Accounts Payable \$0.00  Total Current Liabilities \$0.00  Long-Term Liabilities 14,800.00  Total Long-Term Liabilities \$14,800.00  Total Liabilities \$14,800.00  Equity 3001 Opening Bal Equity -7,146.04 3010 Unrestrict (retained earnings) 48,387.13  Net Income \$1,369.83	Accounts Payable	
Total Current Liabilities \$0.00 Long-Term Liabilities 14,800.00 Total Long-Term Liabilities \$14,800.00 Total Liabilities \$14,800.00 Equity 3001 Opening Bal Equity -7,146.04 3010 Unrestrict (retained earnings) 48,387.13 Net Income 31,369.83	2010 Accounts payable	0.00
Long-Term Liabilities  4005 Mailbox Deposits  Total Long-Term Liabilities  \$14,800.00  Total Liabilities  \$14,800.00  Equity  3001 Opening Bal Equity  3010 Unrestrict (retained earnings)  Net Income  \$14,800.00  \$48,387.13	Total Accounts Payable	\$0.00
4005 Mailbox Deposits  Total Long-Term Liabilities  \$14,800.00  Total Liabilities  \$14,800.00  Equity  3001 Opening Bal Equity  3010 Unrestrict (retained earnings)  Net Income  14,800.00  \$14,800.00	Total Current Liabilities	\$0.00
Total Long-Term Liabilities \$14,800.00  Total Liabilities \$14,800.00  Equity  3001 Opening Bal Equity -7,146.04  3010 Unrestrict (retained earnings) 48,387.13  Net Income 31,369.83	Long-Term Liabilities	
Total Liabilities \$14,800.00  Equity  3001 Opening Bal Equity -7,146.04  3010 Unrestrict (retained earnings) 48,387.13  Net Income 31,369.83	4005 Mailbox Deposits	14,800.00
Equity  3001 Opening Bal Equity  3010 Unrestrict (retained earnings)  Net Income  48,387.13  31,369.83	Total Long-Term Liabilities	\$14,800.00
3001 Opening Bal Equity       -7,146.04         3010 Unrestrict (retained earnings)       48,387.13         Net Income       31,369.83	Total Liabilities	\$14,800.00
3010 Unrestrict (retained earnings) 48,387.13 Net Income 31,369.83	Equity	
Net Income 31,369.83	3001 Opening Bal Equity	-7,146.04
	3010 Unrestrict (retained earnings)	48,387.13
Total Equity \$72,610,92	Net Income	31,369.83
Ψ/2,010.02	Total Equity	\$72,610.92

## **TOTAL LIABILITIES AND EQUITY**

\$87,410.92

Wednesday, Nov 19, 2014 12:20:39 PM PST GMT-10 - Cash Basis