

Leilani Community Association

Balance Sheet

As of April 30, 2022

Apr 30, 22

ASSETS**Current Assets**

Checking/Savings	
Adjustment Account	64.36
BANK OF HAWAII CHECKING ACCOUNT	100,938.98
CERTIFICATE OF DEPOSIT - 1	8.62
LCA CELL TOWER FUND	-200.00
LCA INFRASTRUCTRE ACCOUNT	5,707.75
LCA REC FUND	60,974.40
PETTY CASH	63.90
Total Checking/Savings	167,558.01
Accounts Receivable	
11000 · Accounts Receivable	459,495.49
Total Accounts Receivable	459,495.49
Other Current Assets	
Transfer Funds betw Bank Accts	-213.90
Transferred Lot Assessments	313.08
12000 · Undeposited Funds	4,496.34
4003 · Transferred Interest	495.56
Total Other Current Assets	5,091.08
Total Current Assets	632,144.58
Fixed Assets	
Buildings and Building Improvem	
Accumulated Depreciation	-182,716.02
Original Cost	299,166.06
Buildings and Building Improvem - Other	1,597.00
Total Buildings and Building Improvem	118,047.04
Land and Improvements	
Accumulated Depreciation	-75,481.86
Original Cost	149,460.59
Land and Improvements - Other	7,467.00
Total Land and Improvements	81,445.73
Office Equipment	
Accumulated Depreciation	-780.00
Original Cost	780.00
Total Office Equipment	0.00
Road Improvements	
Accumulated Depreciation	-881,548.00
Original Cost	1,002,184.09
Total Road Improvements	120,636.09
Vehicles & Maintenance Equipmen	
Accumulated Depreciation	-149,152.40
Original Cost	160,407.40
Total Vehicles & Maintenance Equipmen	11,255.00
Total Fixed Assets	331,383.86
TOTAL ASSETS	963,528.44

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05/04/22

Accrual Basis

Leilani Community Association

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Apr 30, 22

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2110 · Direct Deposit Liabilities	-1,212.64
24000 · Payroll Liabilities	1,266.73

Total Other Current Liabilities	54.09
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Total Liabilities	54.09
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Equity

Offset already in Retain Earnings

30000 · Opening Balance Equity	-1,477.34
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32000 · Retained Earnings	-1,413.00
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Net Income	1,011,101.19
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	-44,736.50
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Total Equity	963,474.35
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TOTAL LIABILITIES & EQUITY	963,528.44
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