

Leilani Community Association

Balance Sheet

As of May 31, 2022

	May 31, 22
ASSETS	
Current Assets	
Checking/Savings	
Adjustment Account	64.36
BANK OF HAWAII CHECKING ACCOUNT	83,542.71
CERTIFICATE OF DEPOSIT - 1	8.62
LCA CELL TOWER FUND	-200.00
LCA INFRASTRUCTRE ACCOUNT	5,707.75
LCA REC FUND	64,374.40
PETTY CASH	63.90
Total Checking/Savings	153,561.74
Accounts Receivable	
11000 · Accounts Receivable	443,968.70
Total Accounts Receivable	443,968.70
Other Current Assets	
Transfer Funds betw Bank Accts	-213.90
Transferred Lot Assessments	313.08
12000 · Undeposited Funds	3,340.00
4003 · Transferred Interest	495.56
Total Other Current Assets	3,934.74
Total Current Assets	601,465.18
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	932,849.04

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Accrual Basis

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	May 31, 22
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2110 · Direct Deposit Liabilities	-1,212.64
24000 · Payroll Liabilities	425.57
Total Other Current Liabilities	-787.07
Total Current Liabilities	-787.07
Total Liabilities	-787.07
Equity	
Offset already in Retain Earnin	-1,477.34
30000 · Opening Balance Equity	-1,413.00
32000 · Retained Earnings	1,011,055.69
Net Income	-74,529.24
Total Equity	933,636.11
TOTAL LIABILITIES & EQUITY	932,849.04