

**Leilani Community Association**  
**Balance Sheet**  
**As of January 31, 2023**

Jan 31, 23

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Adjustment Account	102,950.22
BANK OF HAWAII CHECKING ACCOUNT	19,701.19
HFS Regular Share "Reserve"	9,745.42
HFS Reserve Share 01-010	63,478.42
HFSFCU	66,213.77
PETTY CASH	30.36
<b>Total Checking/Savings</b>	<b>262,119.38</b>
<b>Accounts Receivable</b>	
11000 · Accounts Receivable	580,431.57
<b>Total Accounts Receivable</b>	<b>580,431.57</b>
<b>Other Current Assets</b>	
Transfer Funds betw Bank Accts	-72,130.98
Transferred Lot Assessments	-300.95
12000 · Undeposited Funds	8,207.88
4003 · Transferred Interest	495.56
<b>Total Other Current Assets</b>	<b>-63,728.49</b>
<b>Total Current Assets</b>	<b>778,822.46</b>
<b>Fixed Assets</b>	
<b>Buildings and Building Improvem</b>	
Accumulated Depreciation	-182,716.02
Original Cost	299,166.06
Buildings and Building Improvem - Other	1,597.00
<b>Total Buildings and Building Improvem</b>	<b>118,047.04</b>
<b>Land and Improvements</b>	
Accumulated Depreciation	-75,481.86
Original Cost	149,460.59
Land and Improvements - Other	7,467.00
<b>Total Land and Improvements</b>	<b>81,445.73</b>
<b>Office Equipment</b>	
Accumulated Depreciation	-780.00
Original Cost	780.00
<b>Total Office Equipment</b>	<b>0.00</b>
<b>Road Improvements</b>	
Accumulated Depreciation	-881,548.00
Original Cost	1,002,184.09
<b>Total Road Improvements</b>	<b>120,636.09</b>
<b>Vehicles &amp; Maintenance Equipmen</b>	
Accumulated Depreciation	-149,152.40
Original Cost	160,407.40
<b>Total Vehicles &amp; Maintenance Equipmen</b>	<b>11,255.00</b>
<b>Total Fixed Assets</b>	<b>331,383.86</b>
<b>TOTAL ASSETS</b>	<b><u>1,110,206.32</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
2110 · Direct Deposit Liabilities	10,423.76
24000 · Payroll Liabilities	1,015.43

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02/07/23

Accrual Basis

## Leilani Community Association

## Balance Sheet

As of January 31, 2023

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	Jan 31, 23
<b>Total Other Current Liabilities</b>	<u>11,439.19</u>
<b>Total Current Liabilities</b>	<u>11,439.19</u>
<b>Total Liabilities</b>	<u>11,439.19</u>
<b>Equity</b>	
Offset already in Retain Earnings	-1,477.34
30000 · Opening Balance Equity	-1,413.00
32000 · Retained Earnings	1,010,639.01
Net Income	91,018.46
<b>Total Equity</b>	<u>1,098,767.13</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,110,206.32</u></b>