

Leilani Community Association

Balance Sheet

As of January 31, 2023

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
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
Total Checking/Savings	262,119.38
Accounts Receivable	
11000 · Accounts Receivable	580,431.57
Total Accounts Receivable	580,431.57
Other Current Assets	
Transfer Funds betw Bank Accts	-72,130.98
Transferred Lot Assessments	-300.95
12000 · Undeposited Funds	8,207.88
4003 · Transferred Interest	495.56
Total Other Current Assets	-63,728.49
Total Current Assets	778,822.46
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	1,110,206.32
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2110 · Direct Deposit Liabilities	10,423.76
24000 · Payroll Liabilities	1,015.43

10:33 AM

02/07/23

Accrual Basis

Leilani Community Association

Balance Sheet

As of January 31, 2023

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