

Leilani Community Association
Balance Sheet
As of October 31, 2022

Oct 31, 22

ASSETS	
Current Assets	
Checking/Savings	
Adjustment Account	83,387.22
BANK OF HAWAII CHECKING ACCOUNT	-54.16
CERTIFICATE OF DEPOSIT - 1	8.62
HFS Regular Share "Reserve"	9,745.42
HFS Reserve Share 01-010	70,255.83
HFSFCU	58,753.28
LCA CELL TOWER FUND	-200.00
PETTY CASH	63.00
Total Checking/Savings	221,959.21
Accounts Receivable	
11000 · Accounts Receivable	364,533.99
Total Accounts Receivable	364,533.99
Other Current Assets	
Transfer Funds betw Bank Accts	-72,130.98
Transferred Lot Assessments	116.09
12000 · Undeposited Funds	500.00
4003 · Transferred Interest	495.56
Total Other Current Assets	-71,019.33
Total Current Assets	515,473.87
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	846,857.73
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2110 · Direct Deposit Liabilities	10,423.76

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11/10/22

Accrual Basis

Leilani Community Association

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24000 · Payroll Liabilities	1,062.38
Total Other Current Liabilities	11,486.14
Total Current Liabilities	11,486.14
Total Liabilities	11,486.14
Equity	
Offset already in Retain Earnings	-1,477.34
30000 · Opening Balance Equity	-1,413.00
32000 · Retained Earnings	1,010,639.01
Net Income	-172,377.08
Total Equity	835,371.59
TOTAL LIABILITIES & EQUITY	846,857.73