

Leilani Community Association

Balance Sheet

As of January 31, 2022

	Jan 31, 22
ASSETS	
Current Assets	
Checking/Savings	
Adjustment Account	8.62
BANK OF HAWAII CHECKING ACCOUNT	71,555.54
CERTIFICATE OF DEPOSIT - 1	8.62
CERTIFICATE OF DEPOSIT - 2	103,815.11
LCA CELL TOWER FUND	-200.00
LCA INFRASTRUCTRE ACCOUNT	103,576.25
LCA REC FUND	54,574.40
LCA TERRITORIAL CERT OF DEPOSIT	101,128.91
PAY PAL	-906.71
PETTY CASH	64.90
Total Checking/Savings	433,625.64
Accounts Receivable	
11000 · Accounts Receivable	624,236.49
Total Accounts Receivable	624,236.49
Other Current Assets	
Transfer Funds betw Bank Accts	-213.90
Transferred Lot Assessments	893.08
12000 · Undeposited Funds	450.00
4003 · Transferred Interest	495.56
Total Other Current Assets	1,624.74
Total Current Assets	1,059,486.87
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	1,390,870.73

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Accrual Basis

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	Jan 31, 22
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2110 · Direct Deposit Liabilities	-1,212.64
24000 · Payroll Liabilities	327.21
Total Other Current Liabilities	-885.43
Total Current Liabilities	-885.43
Total Liabilities	-885.43
Equity	
Offset already in Retain Earnin	-1,477.34
30000 · Opening Balance Equity	-1,413.00
32000 · Retained Earnings	1,285,289.79
Net Income	109,356.71
Total Equity	1,391,756.16
TOTAL LIABILITIES & EQUITY	1,390,870.73