

## 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 &amp; Maintenance Equipmen 11,255.00

**Total Fixed Assets**

331,383.86

**TOTAL ASSETS** 1,390,870.73

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As of January 31, 2022

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**Jan 31, 22**

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**LIABILITIES & EQUITY****Liabilities****Current Liabilities****Other Current Liabilities**

2110 · Direct Deposit Liabilities	-1,212.64
24000 · Payroll Liabilities	327.21

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**Total Other Current Liabilities**

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-885.43

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**Total Current Liabilities**

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-885.43

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**Total Liabilities**

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-885.43

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**Equity****Offset already in Retain Earnings**

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-1,477.34

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**30000 · Opening Balance Equity**

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-1,413.00

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**32000 · Retained Earnings**

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1,285,289.79

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**Net Income**

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109,356.71

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**Total Equity**

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1,391,756.16

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**TOTAL LIABILITIES & EQUITY**

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**1,390,870.73**

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