

Leilani Community Association

Balance Sheet

As of September 30, 2022

	Sep 30, 22
ASSETS	
Current Assets	
Checking/Savings	
Adjustment Account	83,387.22
BANK OF HAWAII CHECKING ACCOUNT	-11,532.46
CERTIFICATE OF DEPOSIT - 1	8.62
HFS Regular Share "Reserve"	9,745.42
HFS Reserve Share 01-010	70,255.83
HFSFCU	51,801.60
LCA CELL TOWER FUND	-200.00
PETTY CASH	75.00
Total Checking/Savings	203,541.23
Accounts Receivable	
11000 · Accounts Receivable	372,052.41
Total Accounts Receivable	372,052.41
Other Current Assets	
Transfer Funds betw Bank Accts	-72,130.98
Transferred Lot Assessments	116.09
12000 · Undeposited Funds	21,836.40
4003 · Transferred Interest	495.56
Total Other Current Assets	-49,682.93
Total Current Assets	525,910.71
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	857,294.57
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2110 · Direct Deposit Liabilities	10,423.76

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10/12/22

Accrual Basis

Leilani Community Association

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As of September 30, 2022

	Sep 30, 22
24000 · Payroll Liabilities	1,380.50
Total Other Current Liabilities	11,804.26
Total Current Liabilities	11,804.26
Total Liabilities	11,804.26
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	-162,258.36
Total Equity	845,490.31
TOTAL LIABILITIES & EQUITY	857,294.57