

Leilani Community Association

Balance Sheet

As of August 31, 2022

	Aug 31, 22
ASSETS	
Current Assets	
Checking/Savings	
Adjustment Account	71,140.77
BANK OF HAWAII CHECKING ACCOUNT	-1,305.84
CERTIFICATE OF DEPOSIT - 1	8.62
HFS Regular Share "Reserve"	9,745.02
HFS Reserve Share 01-010	70,252.94
HFSFCU	70,884.45
LCA CELL TOWER FUND	-200.00
PETTY CASH	75.00
Total Checking/Savings	220,600.96
Accounts Receivable	
11000 · Accounts Receivable	402,842.21
Total Accounts Receivable	402,842.21
Other Current Assets	
Transfer Funds betw Bank Accts	-72,130.98
Transferred Lot Assessments	296.09
12000 · Undeposited Funds	7,560.42
4003 · Transferred Interest	495.56
Total Other Current Assets	-63,778.91
Total Current Assets	559,664.26
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	891,048.12
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2110 · Direct Deposit Liabilities	10,423.76

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Accrual Basis

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	Aug 31, 22
24000 · Payroll Liabilities	927.19
Total Other Current Liabilities	11,350.95
Total Current Liabilities	11,350.95
Total Liabilities	11,350.95
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	-128,051.50
Total Equity	879,697.17
TOTAL LIABILITIES & EQUITY	891,048.12