

Leilani Community Association

Balance Sheet

As of July 1, 2022

	Jul 1, 22
ASSETS	
Current Assets	
Checking/Savings	
Adjustment Account	55.74
BANK OF HAWAII CHECKING ACCOUNT	49,536.13
CERTIFICATE OF DEPOSIT - 1	8.62
HFSFCU	69,949.58
LCA CELL TOWER FUND	-200.00
LCA INFRASTRUCTRE ACCOUNT	5,677.84
LCA REC FUND	64,374.40
PETTY CASH	33.90
Total Checking/Savings	189,436.21
Accounts Receivable	
11000 · Accounts Receivable	433,385.84
Total Accounts Receivable	433,385.84
Other Current Assets	
Transfer Funds betw Bank Accts	-68,263.48
Transferred Lot Assessments	296.09
12000 · Undeposited Funds	9,234.90
4003 · Transferred Interest	495.56
Total Other Current Assets	-58,236.93
Total Current Assets	564,585.12
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	895,968.98
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2110 · Direct Deposit Liabilities	3,413.59

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08/10/22

Accrual Basis

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	Jul 1, 22
24000 · Payroll Liabilities	592.40
Total Other Current Liabilities	4,005.99
Total Current Liabilities	4,005.99
Total Liabilities	4,005.99
Equity	
Offset already in Retain Earnin	-1,477.34
30000 · Opening Balance Equity	-1,413.00
32000 · Retained Earnings	1,010,847.07
Net Income	-115,993.74
Total Equity	891,962.99
TOTAL LIABILITIES & EQUITY	895,968.98