

## 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
<b>Total Checking/Savings</b>	<b>189,436.21</b>
Accounts Receivable	
11000 · Accounts Receivable	433,385.84
<b>Total Accounts Receivable</b>	<b>433,385.84</b>
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
<b>Total Other Current Assets</b>	<b>-58,236.93</b>
<b>Total Current Assets</b>	<b>564,585.12</b>
Fixed Assets	
Buildings and Building Improvem	
Accumulated Depreciation	-182,716.02
Original Cost	299,166.06
Buildings and Building Improvem - Other	1,597.00
<b>Total Buildings and Building Improvem</b>	<b>118,047.04</b>
Land and Improvements	
Accumulated Depreciation	-75,481.86
Original Cost	149,460.59
Land and Improvements - Other	7,467.00
<b>Total Land and Improvements</b>	<b>81,445.73</b>
Office Equipment	
Accumulated Depreciation	-780.00
Original Cost	780.00
<b>Total Office Equipment</b>	<b>0.00</b>
Road Improvements	
Accumulated Depreciation	-881,548.00
Original Cost	1,002,184.09
<b>Total Road Improvements</b>	<b>120,636.09</b>
Vehicles & Maintenance Equipmen	
Accumulated Depreciation	-149,152.40
Original Cost	160,407.40
<b>Total Vehicles &amp; Maintenance Equipmen</b>	<b>11,255.00</b>
<b>Total Fixed Assets</b>	<b>331,383.86</b>
<b>TOTAL ASSETS</b>	<b>895,968.98</b>

**LIABILITIES & EQUITY****Liabilities****Current Liabilities****Other Current Liabilities****2110 · Direct Deposit Liabilities**

3,413.59

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08/10/22

Accrual Basis

## Leilani Community Association

### Balance Sheet

As of July 1, 2022

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