

Statement of Financial Position
Leilani Community Association
As of August 31, 2025

Distribution account	Total
Assets	
Current Assets	
Bank Accounts	
1000- Bank	0.00
1001-0735-BOH-Ck	191,785.74
1006-HFS-08 Checking	4,585.42
1007-HFS-00-Reserve	57,364.60
1008-HFS-04-Money Manager	30,106.99
1009-10 Special Share	0.81
1020- Petty Cash	82.56
Total for 1000- Bank	\$283,926.12
Total for Bank Accounts	\$283,926.12
Accounts Receivable	0.00
Other Current Assets	
Payments to deposit	0.00
Total for Other Current Assets	\$0.00
Total for Current Assets	\$283,926.12
Fixed Assets	
2100-Buildings & Improvements	0.00
2102-Building & Improvments Original Cost	299,166.06
2104- Improvment Depreciation	-216,223.23
Total for 2100-Buildings & Improvements	\$82,942.83
2104-Land & Improvements	0.00
2105-Land & Improvements Original Cost	238,162.51
2107- Land & Improvement- Depreciation	-88,701.92
Total for 2104-Land & Improvements	\$149,460.59
2110-Road Improvements	0.00
2114- Road Improvments Original Cost	1,002,184.09
2115- Road Improvments Depreciations	-959,683.51
Total for 2110-Road Improvements	\$42,500.58
2120-Vehicles & Maintance Equipment	-0.89
2121- Vehicles & Equipment original Coat	160,407.40
2122- Vehiculs & Maintance	-160,406.51
Total for 2120-Vehicles & Maintance Equipment	\$0.00
2130- Office Equipment	237.88
Total for Fixed Assets	\$275,141.88
Other Assets	0.00
Total for Assets	\$559,068.00

Liabilities and Equity

Liabilities	
Current Liabilities	
Accounts Payable	0.00
Credit Cards	0.00
Other Current Liabilities	0.00
Total for Current Liabilities	\$0.00
Long-term Liabilities	0.00
Total for Liabilities	\$0.00
Equity	
Opening balance equity	298,199.12
Retained Earnings	-164,819.28
Net Income	8,128.70
Total for Equity	\$141,508.54
Total for Liabilities and Equity	\$141,508.54