

Balance Sheet
Leilani Community Association
As of February 28, 2026

Distribution account	Total
Assets	
Current Assets	
Bank Accounts	
1000- Bank	
1001-0735-BOH-Ck	73,690.97
1002-5415 Rec Savings	49,789.57
1006-HFS-08 Checking	4,532.77
1007-HFS-00-Reserve	57,407.37
1008-HFS-04-Money Manager	30,273.67
1009-10 Special Share	0.81
1020- Petty Cash	82.56
Total for 1000- Bank	\$215,777.72
Total for Bank Accounts	\$215,777.72
Accounts Receivable	
1100-Accounts Receivable (A/R)	201,233.41
1108-2025 Member Dues	96.75
Total for 1100-Accounts Receivable (A/R)	\$201,330.16
Total for Accounts Receivable	\$201,330.16
Other Current Assets	
Payments to deposit	440.00
QuickBooks Tax Holding Account	1,100.30
Total for Other Current Assets	\$1,540.30
Total for Current Assets	\$418,648.18
Fixed Assets	
2100-Buildings & Improvements	
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	
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	
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	
2121- Vehicles & Equipment original Coat	-0.89
	160,407.40

2122- Vehiculs & Maintance	-160,406.51
Total for 2120-Vehicles & Maintance Equipment	\$0.00
Total for Fixed Assets	\$274,904.00
Total for Assets	\$693,552.18
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	4,831.32
Total for Accounts Payable	\$4,831.32
Other Current Liabilities	
1200- Payroll Liability	
Hawaii UI Taxes	-5,611.55
Total for 1200- Payroll Liability	-\$5,611.55
Direct Deposit Payable	0.00
Payroll Liabilities	
Federal Taxes (941/943/944)	2,659.02
Federal Unemployment (940)	-55.61
HI Income Tax	-297.17
HI Quarterly Taxes	642.15
Total for Payroll Liabilities	\$2,948.39
Total for Other Current Liabilities	-\$2,663.16
Total for Current Liabilities	\$2,168.16
Total for Liabilities	\$2,168.16
Equity	
Opening balance equity	298,299.12
Retained Earnings	320,767.72
Net Income	72,287.18
Total for Equity	\$691,354.02
Total for Liabilities and Equity	\$693,522.18