

Balance Sheet
Leilani Community Association
As of January 31, 2026

Distribution account	Total
Assets	
Current Assets	
Bank Accounts	
1000- Bank	
1001-0735-BOH-Ck	93,424.74
1002-5415 Rec Savings	44,805.46
1006-HFS-08 Checking	4,532.77
1007-HFS-00-Reserve	57,400.76
1008-HFS-04-Money Manager	30,248.14
1009-10 Special Share	0.81
1020- Petty Cash	82.56
Total for 1000- Bank	\$230,495.24
Total for Bank Accounts	\$230,495.24
Accounts Receivable	
1100-Accounts Receivable (A/R)	125,039.72
1108-2025 Member Dues	96.75
Total for 1100-Accounts Receivable (A/R)	\$125,136.47
Total for Accounts Receivable	\$125,136.47
Other Current Assets	
Payments to deposit	220.00
QuickBooks Tax Holding Account	975.47
Total for Other Current Assets	\$1,195.47
Total for Current Assets	\$356,827.18
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	\$0.89
Total for Fixed Assets	\$274,904.89
Total for Assets	\$631,732.07
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	4,834.75
Total for Accounts Payable	\$4,834.75
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)	39.12
HI Income Tax	-516.73
HI Quarterly Taxes	385.29
Total for Payroll Liabilities	\$2,566.70
Total for Other Current Liabilities	-\$3,044.85
Total for Current Liabilities	\$1,789.90
Total for Liabilities	\$1,789.90
Equity	
Opening balance equity	298,299.12
Retained Earnings	194,581.24
Net Income	137,061.81
Total for Equity	\$629,942.17
Total for Liabilities and Equity	\$631,732.07