

Balance Sheet

Leilani Community Association

As of December 31, 2025

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Distribution account	Total
Assets	
Current Assets	
Bank Accounts	
1000- Bank	
1001-0735-BOH-Ck	112,974.48
1002-8415 Rec Savings	39,221.37
1006-HFS-08 Checking	4,567.69
1007-HFS-00-Reserve	57,393.45
1008-HFS-04-Money Manager	30,219.89
1009-10 Special Share	0.81
1020- Petty Cash	82.56
Total for 1000- Bank	\$244,460.25
Total for Bank Accounts	\$244,460.25
Other Current Assets	
Payments to deposit	220.00
QuickBooks Tax Holding Account	803.69
Total for Other Current Assets	\$1,023.69
Total for Current Assets	\$245,483.94
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	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	\$520,387.94
Liabilities and Equity	
Liabilities	
Current Liabilities	
Other Current Liabilities	
1200- Payroll Liability	
Hawaii UI Taxes	-4,881.40
Total for 1200- Payroll Liability	-\$4,881.40
Direct Deposit Payable	0.00
Payroll Liabilities	
Federal Taxes (941/943/944)	2,149.62
HI Income Tax	-139.99
HI Quarterly Taxes	770.57
Total for Payroll Liabilities	\$2,780.20
Total for Other Current Liabilities	-\$2,101.20
Total for Current Liabilities	-\$2,101.20
Total for Liabilities	-\$2,101.20
Equity	
Opening balance equity	298,299.12
Retained Earnings	7,887.53
Net Income	-59,625.20
Total for Equity	\$246,561.45
Total for Liabilities and Equity	\$244,460.25

Cash Basis Thursday, January 08, 2026 02:11