

Balance Sheet				
Leilani Community Association				
As of December 31, 2025				
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	-0.89			
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				