

# Balance Sheet

## Leilani Community Association

### As of November 30, 2025

Distribution account	Total
<b>Assets</b>	
Current Assets	
Bank Accounts	
1000- Bank	
1001-0735-BOH-Ck	130,627.02
1002-8415 Rec Savings	30,653.57
1006-HFS-08 Checking	4,567.69
1007-HFS-00-Reserve	57,386.14
1008-HFS-04-Rec	30,191.67
1009-10 Special Share	0.81
1020- Petty Cash	82.56
<b>Total for 1000- Bank</b>	<b>\$253,509.46</b>
<b>Total for Bank Accounts</b>	<b>\$253,509.46</b>
Accounts Receivable	
1100-Accounts Receivable (A/R)	23,870.00
<b>Total for Accounts Receivable</b>	<b>\$23,870.00</b>
Other Current Assets	
Payments to deposit	1,080.00
QuickBooks Tax Holding Account	1,083.18
<b>Total for Other Current Assets</b>	<b>\$2,163.18</b>
<b>Total for Current Assets</b>	<b>\$279,542.64</b>
Fixed Assets	
2100-Buildings & Improvements	
2102-Building & Improvments Original Cost	299,166.06
2104- Improvment Depreciation	-216,223.23
<b>Total for 2100-Buildings &amp; Improvements</b>	<b>\$82,942.83</b>
2104-Land & Improvements	
2105-Land & Improvements Original Cost	238,162.51
2107- Land & Improvement- Depreciation	-88,701.92
<b>Total for 2104-Land &amp; Improvements</b>	<b>\$149,460.59</b>
2110-Road Improvements	
2114- Road Improvments Original Cost	1,002,184.09
2115- Road Improvments Depreciations	-959,683.51
<b>Total for 2110-Road Improvements</b>	<b>\$42,500.58</b>
2120-Vehicles & Maintance Equipment	
2121- Vehicles & Equipment original Coat	160,407.40
2122- Vehiculs & Maintance	-160,406.51
<b>Total for 2120-Vehicles &amp; Maintance Equipment</b>	<b>\$0.00</b>

2130- Office Equipment	236.12
2131- Office Computers	515.99
<b>Total for 2130- Office Equipment</b>	<b>\$752.11</b>
<b>Total for Fixed Assets</b>	<b>\$275,656.11</b>
<b>Total for Assets</b>	<b>\$555,198.75</b>
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	6,138.24
<b>Total for Accounts Payable</b>	<b>\$6,138.24</b>
Other Current Liabilities	
1200- Payroll Liability	
Hawaii UI Taxes	-2,521.94
<b>Total for 1200- Payroll Liability</b>	<b>-\$2,521.94</b>
Direct Deposit Payable	0.00
Payroll Liabilities	
Federal Taxes (941/943/944)	2,664.47
Federal Unemployment (940)	0.00
HI Income Tax	-375.35
HI Quarterly Taxes	513.72
<b>Total for Payroll Liabilities</b>	<b>\$2,802.84</b>
<b>Total for Other Current Liabilities</b>	<b>\$280.90</b>
<b>Total for Current Liabilities</b>	<b>\$6,419.14</b>
<b>Total for Liabilities</b>	<b>\$6,419.14</b>
Equity	
Opening balance equity	298,299.12
Retained Earnings	30,150.32
Net Income	-55,325.94
<b>Total for Equity</b>	<b>\$273,123.50</b>
<b>Total for Liabilities and Equity</b>	<b>\$279,542.64</b>