

**KAILUA VIEW ESTATES ASSOC INC
MANAGEMENT REPORT PACKAGE
FOR PERIOD ENDED 04/30/2014**

**SCHEDULE A
SCHEDULE B
SCHEDULE C
SCHEDULE D
SCHEDULE E**

**FINANCIAL STATEMENT
GENERAL LEDGER
BANK RECONCILIATION REPORT
COLLECTION STATUS
DELINQUENCY REPORT**

PREPARED BY:

HAWAIIANA MANAGEMENT CO., LTD.

COPY: 1 OF 1

----- PREPARED FOR -----
 NANI KAILUA DR
 KAILUA-KONA HI 96740

ACCT. NO: 2786
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KAILUA VIEW ESTATES ASSOC INC
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR PERIOD ENDED 04/30/2014

----- PREPARED BY -----
 HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: RYAN OLBOC

DATE PRINTED: 05/13/2014

| BLD ACCT 2786 DESCRIPTION | CURRENT MONTH | | | | YEAR TO DATE | | | | FISCAL BEG: 1 |
|-----------------------------------|----------------|----------------|----------------|--------------|-----------------|-----------------|------------------|--------------|---------------|
| | ---ACTUAL--- | ---BUDGET--- | ---VAR.--- | -BUD%- | ---ACTUAL--- | ---BUDGET--- | ---VAR.--- | --BUD%-- | |
| CASH RECEIPTS: | | | | | | | | | |
| 5100 MAINTENANCE FEE | 369.27 | 0.00 | 369.27 | | 23947.97 | 72540.00 | -48592.03 | 33.0 | |
| 5270 INTEREST FROM INVESTMENTS | 0.00 | 5.00 | -5.00 | | 20.66 | 20.00 | 0.66 | | |
| 5290 INTEREST FROM CHECKING | 3.19 | 2.00 | 1.19 | | 13.49 | 8.00 | 5.49 | | |
| 5360 LATE CHARGES | 75.00 | 100.00 | -25.00 | | 409.32 | 400.00 | 9.32 | | |
| 5361 INTEREST CHARGES | 10.82 | 42.00 | -31.18 | | 215.09 | 168.00 | 47.09 | | |
| 5376 RECREATION FEE | -750.00 | 106.00 | -856.00 | | 1000.00 | 424.00 | 576.00 | | |
| 5378 FINES | 0.00 | 33.00 | -33.00 | | -100.00 | 132.00 | -232.00 | | |
| 5387 COLLECTION FEE | 75.00 | 34.00 | 41.00 | | 55.16 | 136.00 | -80.84 | | |
| TOTAL CASH RECEIPTS | -216.72 | 322.00 | -538.72 | -67.3 | 25561.69 | 73828.00 | -48266.31 | 34.6 | |
| UTILITIES: | | | | | | | | | |
| 6010 ELECTRICITY | 60.98 | 82.00 | -21.02 | | 326.16 | 328.00 | -1.84 | | |
| 6030 WATER | 418.15 | 562.00 | -143.85 | | 890.25 | 1124.00 | -233.75 | | |
| TOTAL UTILITIES | 479.13 | 644.00 | -164.87 | 74.4 | 1216.41 | 1452.00 | -235.59 | 83.8 | |
| CONT CONTRACTS: | | | | | | | | | |
| 6220 CONTRACT-CLEANING SERVICES | 489.60 | 245.00 | 244.60 | | 1058.43 | 980.00 | 78.43 | | |
| 6240 CONTRACT-GROUNDS | 744.81 | 990.00 | -245.19 | | 3879.22 | 3960.00 | -80.78 | | |
| TOTAL CONT CONTRACTS | 1234.41 | 1235.00 | -0.59 | 100.0 | 4937.65 | 4940.00 | -2.35 | 100.0 | |
| BUILDING MAINTENANCE: | | | | | | | | | |
| 6500 BUILDING MAINTENANCE | 0.00 | 0.00 | 0.00 | | 151.04 | 0.00 | 151.04 | | |
| 6550 GROUNDS | 0.00 | 192.00 | -192.00 | | 0.00 | 768.00 | -768.00 | | |
| 6552 GROUNDS-TREE TRIMMING | 0.00 | 52.00 | -52.00 | | 177.08 | 208.00 | -30.92 | | |
| 6690 MISCL REPAIRS & PURCHASES | 0.00 | 129.00 | -129.00 | | 1599.83 | 516.00 | 1083.83 | | |
| 6708 BUILDING-TENNIS COURTS | 0.00 | 25.00 | -25.00 | | 0.00 | 100.00 | -100.00 | | |
| TOTAL BUILDING MAINTENANCE | 0.00 | 398.00 | -398.00 | 0.0 | 1927.95 | 1592.00 | 335.95 | 121.1 | |
| PROFESSIONAL SERVICES: | | | | | | | | | |
| 6810 ADMIN SUPPLIES & SVCS | 521.00 | 500.00 | 21.00 | | 2071.00 | 2000.00 | 71.00 | | |
| 6850 MANAGEMENT SERVICES | 1781.52 | 1782.00 | -0.48 | | 7126.08 | 7128.00 | -1.92 | | |
| 6870 AUDIT/PUBLIC ACCOUNTING | 0.00 | 0.00 | 0.00 | | 0.00 | 228.00 | -228.00 | | |

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KAILUA VIEW ESTATES ASSOC INC
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR PERIOD ENDED 04/30/2014

----- PREPARED BY -----
 HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: RYAN OLBOC

DATE PRINTED: 05/13/2014

| BLD ACCT 2786 | | CURRENT MONTH | | | | YEAR TO DATE | | FISCAL BEG: 1 | |
|---|-----------------|-----------------|----------------|-------------|-----------------|-----------------|------------------|---------------|--|
| DESCRIPTION | ---ACTUAL--- | ---BUDGET--- | ---VAR.--- | -BUD%- | ---ACTUAL--- | ---BUDGET--- | ---VAR.--- | --BUD%-- | |
| 6880 LEGAL FEES | 0.00 | 125.00 | -125.00 | | 0.00 | 500.00 | -500.00 | | |
| 6882 LEGAL FEES-COLLECTIONS | -162.00 | 0.00 | -162.00 | | 86.74 | 0.00 | 86.74 | | |
| TOTAL PROFESSIONAL SERVICES | 2140.52 | 2407.00 | -266.48 | 88.9 | 9283.82 | 9856.00 | -572.18 | 94.2 | |
| OTHER EXPENSES: | | | | | | | | | |
| 7311 INSURANCE-PROPERTY | 0.00 | 0.00 | 0.00 | | 0.00 | 3000.00 | -3000.00 | | |
| 7326 INSURANCE-D&O-GENERAL | 0.00 | 0.00 | 0.00 | | 0.00 | 3360.00 | -3360.00 | | |
| 7331 INSURANCE-FIDELITY-GENERAL | 0.00 | 0.00 | 0.00 | | 0.00 | 432.00 | -432.00 | | |
| 7341 INSURANCE-UMBRELLA-GENERAL | 0.00 | 0.00 | 0.00 | | 0.00 | 1836.00 | -1836.00 | | |
| 7710 REAL PROPERTY TAX | 0.00 | 0.00 | 0.00 | | 50.00 | 0.00 | 50.00 | | |
| 7720 STATE GENERAL EXCISE TAX | 0.00 | 0.00 | 0.00 | | 4.12 | 0.00 | 4.12 | | |
| TOTAL OTHER EXPENSES | 0.00 | 0.00 | 0.00 | 0.0 | 54.12 | 8628.00 | -8573.88 | 0.6 | |
| TOTAL OPERATING EXPENSES | 3854.06 | 4684.00 | -829.94 | 82.3 | 17419.95 | 26468.00 | -9048.05 | 65.8 | |
| OPERATING SURPLUS/DEFICIT | -4070.78 | -4362.00 | 291.22 | 93.3 | 8141.74 | 47360.00 | -39218.26 | 17.2 | |
| CAPITAL IMPR AND MAJOR REP & REPL: | | | | | | | | | |
| 8526 MAJOR REPAIRS & REPLACEMENTS | 0.00 | 0.00 | 0.00 | | 4406.39 | 0.00 | 4406.39 | | |
| TOTAL CAPITAL IMPR AND MAJOR | 0.00 | 0.00 | 0.00 | 0.0 | 4406.39 | 0.00 | 4406.39 | 0.0 | |
| TOTAL CASH DISBURSEMENTS | 3854.06 | 4684.00 | -829.94 | 82.3 | 21826.34 | 26468.00 | -4641.66 | 82.5 | |
| CHANGE IN SECURITY DEPOSITS | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 | 0.00 | 0.00 | 0.0 | |
| CHANGE TO TOTAL CASH & RESERVE | -4070.78 | -4362.00 | 291.22 | | 3735.35 | 47360.00 | -43624.65 | | |

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NANI KAILUA DR
KAILUA-KONA HI 96740

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**KAILUA VIEW ESTATES ASSOC INC
CASH REPORT
AS OF 04/30/2014**

----- PREPARED BY -----

HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: RYAN OLBOC

DATE PRINTED: 5/13/2014

BLD NUM: 2786

FISCAL BEG: 01 PAGE: 1

| | TERM | MATURES | RATE | BEGINNING BALANCE | TRANSFERS TO/(FROM) | ENDING BALANCE |
|--|------|---------|--------|----------------------|------------------------|-------------------|
| <u>OPERATIONS</u> | | | | | | |
| 1000 CHECKING ACCOUNT * | | | | 80,058.49 | -4,070.78 | 75,987.71 |
| 1365 TERR LQ #*****9554 | | | 0.2500 | 33,535.95 | 0.00 | 33,535.95 |
| TOTAL OPERATIONS | | | | <u>113,594.44</u> | <u>-4,070.78</u> | <u>109,523.66</u> |
| TOTAL ASSOCIATION CASH | | | | <u>113,594.44</u> | <u>-4,070.78</u> | <u>109,523.66</u> |
| <u>LESS: RESTRICTED CASH (HELD FOR OTHERS)</u> | | | | | | |
| 4305 SECURITY DEPOSIT-KEYS | | | | 625.00 | 0.00 | 625.00 |
| TOTAL RESTRICTED CASH (HELD FOR OTHERS) | | | | <u>625.00</u> | <u>0.00</u> | <u>625.00</u> |
| NET ASSOCIATION AVAILABLE CASH AND DEPOSITS | | | | <u>112,969.44</u> | <u>-4,070.78</u> | <u>108,898.66</u> |

* CHECKING ACCOUNT MAY INCLUDE PENDING CAPITAL EXPENSES

BEGINNING CASH BAL.-B.O.Y. 105,788.31

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KAILUA VIEW ESTATES ASSOC INC
CASH BY INSTITUTION
AS OF 04/30/2014

----- PREPARED BY -----
HAWAIIANA MANAGEMENT COMPANY, LTD.
ACCOUNTANT: RYAN OLBOC
DATE PRINTED: 5/13/2014

BLD NUM: 2786

FISCAL BEG: 01 PAGE: 1

CASH BY INSTITUTION:

| | BEGINNING BALANCE | TRANSFERS TO/(FROM) | ENDING BALANCE |
|--------------------------|----------------------|------------------------|-------------------|
| CENTRAL PACIFIC BANK | 80,058.49 | -4,070.78 | 75,987.71 |
| TERRITORIAL SAVINGS BANK | 33,535.95 | 0.00 | 33,535.95 |
| TOTAL CASH | <u>113,594.44</u> | <u>-4,070.78</u> | <u>109,523.66</u> |