

**KAILUA VIEW ESTATES ASSOC INC  
MANAGEMENT REPORT PACKAGE  
FOR PERIOD ENDED 08/31/2013**

**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 08/31/2013**

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

ACCOUNTANT: RYAN OLBOC

DATE PRINTED: 09/13/2013

| BLD ACCT 2786<br>DESCRIPTION      | CURRENT MONTH  |              |                |            | YEAR TO DATE    |                 |                  |          | FISCAL BEG: 1 |
|-----------------------------------|----------------|--------------|----------------|------------|-----------------|-----------------|------------------|----------|---------------|
|                                   | ---ACTUAL---   | ---BUDGET--- | ---VAR.---     | -BUD%-     | ---ACTUAL---    | ---BUDGET---    | ---VAR.---       | --BUD%-- |               |
| <b>CASH RECEIPTS:</b>             |                |              |                |            |                 |                 |                  |          |               |
| 5100 MAINTENANCE FEE              | 386.99         | 0.00         | 386.99         |            | 30961.72        | 72542.00        | -41580.28        |          | 42.7          |
| 5270 INTEREST FROM INVESTMENTS    | 0.00           | 0.00         | 0.00           |            | 41.55           | 60.00           | -18.45           |          |               |
| 5290 INTEREST FROM CHECKING       | 1.91           | 0.00         | 1.91           |            | 19.82           | 24.00           | -4.18            |          |               |
| 5360 LATE CHARGES                 | 30.75          | 0.00         | 30.75          |            | 800.00          | 0.00            | 800.00           |          |               |
| 5361 INTEREST CHARGES             | 56.91          | 0.00         | 56.91          |            | 338.30          | 0.00            | 338.30           |          |               |
| 5376 RECREATION FEE               | -700.00        | 0.00         | -700.00        |            | 850.00          | 0.00            | 850.00           |          |               |
| 5378 FINES                        | 0.00           | 0.00         | 0.00           |            | 262.01          | 0.00            | 262.01           |          |               |
| 5387 COLLECTION FEE               | 0.00           | 0.00         | 0.00           |            | 269.42          | 0.00            | 269.42           |          |               |
| <b>TOTAL CASH RECEIPTS</b>        | <b>-223.44</b> | <b>0.00</b>  | <b>-223.44</b> | <b>0.0</b> | <b>33542.82</b> | <b>72626.00</b> | <b>-39083.18</b> |          | <b>46.2</b>   |
| <b>UTILITIES:</b>                 |                |              |                |            |                 |                 |                  |          |               |
| 6010 ELECTRICITY                  | 69.64          | 0.00         | 69.64          |            | 628.57          | 1224.00         | -595.43          |          |               |
| 6030 WATER                        | 471.27         | 0.00         | 471.27         |            | 1877.87         | 3120.00         | -1242.13         |          |               |
| <b>TOTAL UTILITIES</b>            | <b>540.91</b>  | <b>0.00</b>  | <b>540.91</b>  | <b>0.0</b> | <b>2506.44</b>  | <b>4344.00</b>  | <b>-1837.56</b>  |          | <b>57.7</b>   |
| <b>CONT CONTRACTS:</b>            |                |              |                |            |                 |                 |                  |          |               |
| 6240 CONTRACT-GROUNDS             | 989.62         | 0.00         | 989.62         |            | 7877.25         | 11880.00        | -4002.75         |          |               |
| <b>TOTAL CONT CONTRACTS</b>       | <b>989.62</b>  | <b>0.00</b>  | <b>989.62</b>  | <b>0.0</b> | <b>7877.25</b>  | <b>11880.00</b> | <b>-4002.75</b>  |          | <b>66.3</b>   |
| <b>BUILDING MAINTENANCE:</b>      |                |              |                |            |                 |                 |                  |          |               |
| 6550 GROUNDS                      | 0.00           | 0.00         | 0.00           |            | 0.00            | 600.00          | -600.00          |          |               |
| 6552 GROUNDS-TREE TRIMMING        | 208.33         | 0.00         | 208.33         |            | 416.66          | 360.00          | 56.66            |          |               |
| 6555 GROUNDS-IRRIGATION           | 0.00           | 0.00         | 0.00           |            | 0.00            | 300.00          | -300.00          |          |               |
| 6670 BUILDING REPAIRS             | 0.00           | 0.00         | 0.00           |            | 0.00            | 300.00          | -300.00          |          |               |
| 6690 MISCL REPAIRS & PURCHASES    | 239.58         | 0.00         | 239.58         |            | 884.65          | 360.00          | 524.65           |          |               |
| 6708 BUILDING-TENNIS COURTS       | 0.00           | 0.00         | 0.00           |            | 0.00            | 300.00          | -300.00          |          |               |
| <b>TOTAL BUILDING MAINTENANCE</b> | <b>447.91</b>  | <b>0.00</b>  | <b>447.91</b>  | <b>0.0</b> | <b>1301.31</b>  | <b>2220.00</b>  | <b>-918.69</b>   |          | <b>58.6</b>   |
| <b>PROFESSIONAL SERVICES:</b>     |                |              |                |            |                 |                 |                  |          |               |
| 6810 ADMIN SUPPLIES & SVCS        | 222.41         | 0.00         | 222.41         |            | 3161.53         | 7620.00         | -4458.47         |          |               |
| 6850 MANAGEMENT SERVICES          | 1781.52        | 0.00         | 1781.52        |            | 14252.16        | 21378.00        | -7125.84         |          |               |
| 6870 AUDIT/PUBLIC ACCOUNTING      | 0.00           | 0.00         | 0.00           |            | 0.00            | 288.00          | -288.00          |          |               |

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 KAILUA-KONA HI 96740

ACCT. NO: 2786  
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**KAILUA VIEW ESTATES ASSOC INC**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**FOR PERIOD ENDED 08/31/2013**

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

ACCOUNTANT: RYAN OLBOS

DATE PRINTED: 09/13/2013

| BLD ACCT 2786<br>DESCRIPTION              | CURRENT MONTH   |              |                 |            | YEAR TO DATE    |                 |                  |        | FISCAL BEG: 1  |
|---|-----------------|--------------|-----------------|------------|-----------------|-----------------|------------------|--------|----------------|
|   | ---ACTUAL---    | ---BUDGET--- | ---VAR.---      | -BUD%-     | ---ACTUAL---    | ---BUDGET---    | ---VAR.---       | -BUD%- |                |
| 6880 LEGAL FEES                           | 0.00            | 0.00         | 0.00            |            | 2500.00         | 2400.00         | 100.00           |        |                |
| 6882 LEGAL FEES-COLLECTIONS               | 0.00            | 0.00         | 0.00            |            | 0.00            | 3000.00         | -3000.00         |        |                |
| <b>TOTAL PROFESSIONAL SERVICES</b>        | <b>2003.93</b>  | <b>0.00</b>  | <b>2003.93</b>  | <b>0.0</b> | <b>19913.69</b> | <b>34686.00</b> | <b>-14772.31</b> |        | <b>57.4</b>    |
| <b>OTHER EXPENSES:</b>                    |                 |              |                 |            |                 |                 |                  |        |                |
| 7311 INSURANCE-PROPERTY                   | 0.00            | 0.00         | 0.00            |            | 1998.00         | 1968.00         | 30.00            |        |                |
| 7316 INSURANCE-LIABILITY                  | 0.00            | 0.00         | 0.00            |            | 2242.00         | 2244.00         | -2.00            |        |                |
| 7326 INSURANCE-D&O-GENERAL                | 0.00            | 0.00         | 0.00            |            | 3090.00         | 3468.00         | -378.00          |        |                |
| 7331 INSURANCE-FIDELITY-GENERAL           | 0.00            | 0.00         | 0.00            |            | 285.00          | 288.00          | -3.00            |        |                |
| 7341 INSURANCE-UMBRELLA-GENERAL           | 0.00            | 0.00         | 0.00            |            | 1224.00         | 840.00          | 384.00           |        |                |
| 7530 LEASE RENT                           | 0.00            | 0.00         | 0.00            |            | 0.00            | 4500.00         | -4500.00         |        |                |
| 7550 MISCELLANEOUS EXPENSE                | 0.00            | 0.00         | 0.00            |            | 0.00            | 5844.00         | -5844.00         |        |                |
| 7710 REAL PROPERTY TAX                    | 50.00           | 0.00         | 50.00           |            | 100.00          | 108.00          | -8.00            |        |                |
| 7720 STATE GENERAL EXCISE TAX             | 0.00            | 0.00         | 0.00            |            | 398.35          | 72.00           | 326.35           |        |                |
| 7900 OTHER EXPENSES                       | 0.00            | 0.00         | 0.00            |            | 5.00            | 0.00            | 5.00             |        |                |
| <b>TOTAL OTHER EXPENSES</b>               | <b>50.00</b>    | <b>0.00</b>  | <b>50.00</b>    | <b>0.0</b> | <b>9342.35</b>  | <b>19332.00</b> | <b>-9989.65</b>  |        | <b>48.3</b>    |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>4032.37</b>  | <b>0.00</b>  | <b>4032.37</b>  | <b>0.0</b> | <b>40941.04</b> | <b>72462.00</b> | <b>-31520.96</b> |        | <b>56.5</b>    |
| <b>OPERATING SURPLUS/DEFICIT</b>          | <b>-4255.81</b> | <b>0.00</b>  | <b>-4255.81</b> | <b>0.0</b> | <b>-7398.22</b> | <b>164.00</b>   | <b>-7562.22</b>  |        | <b>-4511.1</b> |
| <b>TOTAL CASH DISBURSEMENTS</b>           | <b>4032.37</b>  | <b>0.00</b>  | <b>4032.37</b>  | <b>0.0</b> | <b>40941.04</b> | <b>72462.00</b> | <b>-31520.96</b> |        | <b>56.5</b>    |
| CHANGE IN SECURITY DEPOSITS               | 0.00            | 0.00         | 0.00            | 0.0        | 0.00            | 0.00            | 0.00             |        | 0.0            |
| <b>CHANGE TO TOTAL CASH &amp; RESERVE</b> | <b>-4255.81</b> | <b>0.00</b>  | <b>-4255.81</b> |            | <b>-7398.22</b> | <b>164.00</b>   | <b>-7562.22</b>  |        |                |

----- PREPARED FOR -----

NANI KAILUA DR  
KAILUA-KONA HI 96740

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**KAILUA VIEW ESTATES ASSOC INC  
CASH REPORT  
AS OF 08/31/2013**

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

HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: RYAN OLBOC

DATE PRINTED: 9/13/2013

BLD NUM: 2786

FISCAL BEG: 01 PAGE: 1

|  | TERM | MATURES | RATE   | BEGINNING<br>BALANCE | TRANSFERS<br>TO/(FROM) | ENDING<br>BALANCE |
|--|------|---------|--------|----------------------|------------------------|-------------------|
| <u>OPERATIONS</u>                                  |      |         |        |                      |                        |                   |
| 1000 CHECKING ACCOUNT *                            |      |         |        | 47,182.22            | -4,255.81              | 42,926.41         |
| 1365 TERR LQ #*****9554                            |      |         | 0.2500 | 33,473.09            | 0.00                   | 33,473.09         |
| <b>TOTAL OPERATIONS</b>                            |      |         |        | <u>80,655.31</u>     | <u>-4,255.81</u>       | <u>76,399.50</u>  |
| <b>TOTAL ASSOCIATION CASH</b>                      |      |         |        | <u>80,655.31</u>     | <u>-4,255.81</u>       | <u>76,399.50</u>  |
| <u>LESS: RESTRICTED CASH (HELD FOR OTHERS)</u>     |      |         |        |                      |                        |                   |
| 4305 SECURITY DEPOSIT-KEYS                         |      |         |        | 625.00               | 0.00                   | 625.00            |
| <b>TOTAL RESTRICTED CASH (HELD FOR OTHERS)</b>     |      |         |        | <u>625.00</u>        | <u>0.00</u>            | <u>625.00</u>     |
| <b>NET ASSOCIATION AVAILABLE CASH AND DEPOSITS</b> |      |         |        | <u>80,030.31</u>     | <u>-4,255.81</u>       | <u>75,774.50</u>  |

\* CHECKING ACCOUNT MAY INCLUDE PENDING CAPITAL EXPENSES

BEGINNING CASH BAL.-B.O.Y. 83,797.72

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NANI KAILUA DR  
KAILUA-KONA HI 96740

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**KAILUA VIEW ESTATES ASSOC INC  
CASH BY INSTITUTION  
AS OF 08/31/2013**

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

HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: RYAN OLBOC

DATE PRINTED: 9/13/2013

BLD NUM: 2786

FISCAL BEG: 01 PAGE: 1

CASH BY INSTITUTION:

CENTRAL PACIFIC BANK  
TERRITORIAL SAVINGS BANK

TOTAL CASH

| <u>BEGINNING<br/>BALANCE</u> | <u>TRANSFERS<br/>TO/(FROM)</u> | <u>ENDING<br/>BALANCE</u> |
|------------------------------|--------------------------------|---------------------------|
| 47,182.22                    | -4,255.81                      | 42,926.41                 |
| 33,473.09                    | 0.00                           | 33,473.09                 |
| <u>80,655.31</u>             | <u>-4,255.81</u>               | <u>76,399.50</u>          |