

**KAILUA VIEW ESTATES ASSOC INC
MANAGEMENT REPORT PACKAGE
FOR PERIOD ENDED 12/31/2013**

**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 12/31/2013

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

ACCOUNTANT: RYAN OLBOC

DATE PRINTED: 01/14/2014

DESCRIPTION	CURRENT MONTH				YEAR TO DATE				FISCAL BEG: 1
	---ACTUAL---	---BUDGET---	---VAR.---	-BUD%-	---ACTUAL---	---BUDGET---	---VAR.---	--BUD%--	
CASH RECEIPTS:									
5100 MAINTENANCE FEE	27870.16	0.00	27870.16		74175.90	72542.00	1633.90	102.3	
5270 INTEREST FROM INVESTMENTS	21.11	0.00	21.11		83.75	60.00	23.75		
5290 INTEREST FROM CHECKING	2.51	0.00	2.51		27.41	24.00	3.41		
5360 LATE CHARGES	0.00	0.00	0.00		900.00	0.00	900.00		
5361 INTEREST CHARGES	7.66	0.00	7.66		430.85	0.00	430.85		
5376 RECREATION FEE	-675.00	0.00	-675.00		700.00	0.00	700.00		
5378 FINES	100.00	0.00	100.00		412.01	0.00	412.01		
5387 COLLECTION FEE	25.00	0.00	25.00		394.42	0.00	394.42		
TOTAL CASH RECEIPTS	27351.44	0.00	27351.44	0.0	77124.34	72626.00	4498.34	106.2	
UTILITIES:									
6010 ELECTRICITY	86.67	0.00	86.67		943.15	1224.00	-280.85		
6030 WATER	467.95	0.00	467.95		2825.70	3120.00	-294.30		
TOTAL UTILITIES	554.62	0.00	554.62	0.0	3768.85	4344.00	-575.15	86.8	
CONT CONTRACTS:									
6240 CONTRACT-GROUNDS	989.62	0.00	989.62		11796.11	11880.00	-83.89		
TOTAL CONT CONTRACTS	989.62	0.00	989.62	0.0	11796.11	11880.00	-83.89	99.3	
BUILDING MAINTENANCE:									
6550 GROUNDS	0.00	0.00	0.00		0.00	600.00	-600.00		
6552 GROUNDS-TREE TRIMMING	0.00	0.00	0.00		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	0.00	0.00	0.00		1274.37	360.00	914.37		
6708 BUILDING-TENNIS COURTS	0.00	0.00	0.00		0.00	300.00	-300.00		
TOTAL BUILDING MAINTENANCE	0.00	0.00	0.00	0.0	1691.03	2220.00	-528.97	76.2	
PROFESSIONAL SERVICES:									
6810 ADMIN SUPPLIES & SVCS	500.00	0.00	500.00		4513.17	7620.00	-3106.83		
6850 MANAGEMENT SERVICES	1781.52	0.00	1781.52		21378.24	21378.00	0.24		
6870 AUDIT/PUBLIC ACCOUNTING	0.00	0.00	0.00		0.00	288.00	-288.00		

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FOR PERIOD ENDED 12/31/2013

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 HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: RYAN OLBOC

DATE PRINTED: 01/14/2014

DESCRIPTION	CURRENT MONTH				YEAR TO DATE		FISCAL BEG: 1	
	---ACTUAL---	---BUDGET---	---VAR.---	-BUD%-	---ACTUAL---	---BUDGET---	---VAR.---	--BUD%--
BLD ACCT 2786								
6880 LEGAL FEES	0.00	0.00	0.00		2500.00	2400.00	100.00	
6882 LEGAL FEES-COLLECTIONS	144.00	0.00	144.00		144.00	3000.00	-2856.00	
TOTAL PROFESSIONAL SERVICES	2425.52	0.00	2425.52	0.0	28535.41	34686.00	-6150.59	82.3
OTHER EXPENSES:								
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	0.00	0.00	0.00		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	
TOTAL OTHER EXPENSES	0.00	0.00	0.00	0.0	9342.35	19332.00	-9989.65	48.3
TOTAL OPERATING EXPENSES	3969.76	0.00	3969.76	0.0	55133.75	72462.00	-17328.25	76.1
OPERATING SURPLUS/DEFICIT	23381.68	0.00	23381.68	0.0	21990.59	164.00	21826.59	13408.9
TOTAL CASH DISBURSEMENTS	3969.76	0.00	3969.76	0.0	55133.75	72462.00	-17328.25	76.1
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	23381.68	0.00	23381.68		21990.59	164.00	21826.59	

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NANI KAILUA DR
KAILUA-KONA HI 96740

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**KAILUA VIEW ESTATES ASSOC INC
CASH REPORT
AS OF 12/31/2013**

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

HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: RYAN OLBOC

DATE PRINTED: 1/14/2014

BLD NUM: 2786

FISCAL BEG: 01 PAGE: 1

	TERM	MATURES	RATE	BEGINNING BALANCE	TRANSFERS TO/(FROM)	ENDING BALANCE
<u>OPERATIONS</u>						
1000 CHECKING ACCOUNT *				48,912.45	23,360.57	72,273.02
1365 TERR LQ #*****9554			0.2500	33,494.18	21.11	33,515.29
TOTAL OPERATIONS				<u>82,406.63</u>	<u>23,381.68</u>	<u>105,788.31</u>
TOTAL ASSOCIATION CASH				<u>82,406.63</u>	<u>23,381.68</u>	<u>105,788.31</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>81,781.63</u>	<u>23,381.68</u>	<u>105,163.31</u>

* CHECKING ACCOUNT MAY INCLUDE PENDING CAPITAL EXPENSES

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

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KAILUA VIEW ESTATES ASSOC INC
CASH BY INSTITUTION
AS OF 12/31/2013

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HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: RYAN OLBOC

DATE PRINTED: 1/14/2014

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FISCAL BEG: 01 PAGE: 1

CASH BY INSTITUTION:

CENTRAL PACIFIC BANK
TERRITORIAL SAVINGS BANK

TOTAL CASH

BEGINNING BALANCE	TRANSFERS TO/(FROM)	ENDING BALANCE
48,912.45	23,360.57	72,273.02
33,494.18	21.11	33,515.29
<u>82,406.63</u>	<u>23,381.68</u>	<u>105,788.31</u>