

**KAILUA VIEW ESTATES ASSOC INC
MANAGEMENT REPORT PACKAGE
FOR PERIOD ENDED 03/31/2018**

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

**FINANCIAL STATEMENT
GENERAL LEDGER
BANK RECONCILIATION REPORT
COLLECTION STATUS
DELINQUENCY REPORT
PRE-PAID 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 03/31/2018

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

ACCOUNTANT: MICHELLE TENORIO

DATE PRINTED: 04/10/2018

| 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 | 3334.09 | 0.00 | 3334.09 | 0.0 | 32064.59 | 88101.25 | -56036.66 | 36.4 | |
| 5190 LEGAL FEE REIMBURSEMENT | -182.30 | 0.00 | -182.30 | | 865.46 | 0.00 | 865.46 | | |
| 5201 COLLECTION LETTER 1 COST | 35.00 | 0.00 | 35.00 | | 63.00 | 0.00 | 63.00 | | |
| 5202 COLLECTION LETTER 2 COST | 33.00 | 0.00 | 33.00 | | 83.00 | 0.00 | 83.00 | | |
| 5203 COLLECTION LETTER 3 COST | 0.00 | 0.00 | 0.00 | | 75.00 | 0.00 | 75.00 | | |
| 5270 INTEREST FROM INVESTMENTS | 525.49 | 0.00 | 525.49 | | 525.49 | 0.00 | 525.49 | | |
| 5290 INTEREST FROM CHECKING | 2.80 | 0.00 | 2.80 | | 8.44 | 0.00 | 8.44 | | |
| 5376 RECREATION FEE | 100.00 | 0.00 | 100.00 | | 200.00 | 0.00 | 200.00 | | |
| 5378 FINES | 429.00 | 0.00 | 429.00 | | 3631.74 | 0.00 | 3631.74 | | |
| 5387 COLLECTION FEE | 0.00 | 0.00 | 0.00 | | 25.00 | 0.00 | 25.00 | | |
| 5400 RENTAL INCOME | -1300.00 | 0.00 | -1300.00 | | -1300.00 | 0.00 | -1300.00 | | |
| TOTAL CASH RECEIPTS | 2977.08 | 0.00 | 2977.08 | 0.0 | 36241.72 | 88101.25 | -51859.53 | 41.1 | |
| UTILITIES: | | | | | | | | | |
| 6010 ELECTRICITY | 69.68 | 68.03 | 1.65 | | 202.86 | 204.09 | -1.23 | | |
| 6030 WATER | 0.00 | 226.00 | -226.00 | | 337.52 | 678.00 | -340.48 | | |
| TOTAL UTILITIES | 69.68 | 294.03 | -224.35 | 23.7 | 540.38 | 882.09 | -341.71 | 61.3 | |
| CONT CONTRACTS: | | | | | | | | | |
| 6220 CONTRACT-CLEANING SERVICES | 291.65 | 280.00 | 11.65 | | 911.40 | 840.00 | 71.40 | | |
| 6240 CONTRACT-GROUNDS | 2780.00 | 1390.00 | 1390.00 | | 5159.59 | 4170.00 | 989.59 | | |
| 6280 CONTRACT-PEST CONTROL | 0.00 | 46.87 | -46.87 | | 46.87 | 140.61 | -93.74 | | |
| 6310 CONTRACT-SECURITY EQPMT | 0.00 | 47.00 | -47.00 | | 0.00 | 141.00 | -141.00 | | |
| TOTAL CONT CONTRACTS | 3071.65 | 1763.87 | 1307.78 | 174.1 | 6117.86 | 5291.61 | 826.25 | 115.6 | |
| BUILDING MAINTENANCE: | | | | | | | | | |
| 6550 GROUNDS | 374.00 | 30.00 | 344.00 | | 374.00 | 90.00 | 284.00 | | |
| 6601 PEST CONTROL | 0.00 | 13.14 | -13.14 | | 25.00 | 39.42 | -14.42 | | |
| 6635 SECURITY EQUIP-COMMUNICATIONS | 0.00 | 50.00 | -50.00 | | 0.00 | 150.00 | -150.00 | | |
| 6690 MISCL REPAIRS & PURCHASES | 39.88 | 135.00 | -95.12 | | 64.88 | 405.00 | -340.12 | | |
| TOTAL BUILDING MAINTENANCE | 413.88 | 228.14 | 185.74 | 181.4 | 463.88 | 684.42 | -220.54 | 67.8 | |

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KAILUA VIEW ESTATES ASSOC INC
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FOR PERIOD ENDED 03/31/2018

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

ACCOUNTANT: MICHELLE TENORIO

DATE PRINTED: 04/10/2018

| BLD ACCT: 2786 DESCRIPTION | CURRENT MONTH | | | | YEAR TO DATE | | | | FISCAL BEG: 1 |
|---|-----------------|-----------------|-----------------|--------------|-----------------|-----------------|------------------|----------|---------------|
| | ---ACTUAL--- | ---BUDGET--- | ---VAR.--- | -BUD%- | ---ACTUAL--- | ---BUDGET--- | ---VAR.--- | --BUD%-- | |
| PROFESSIONAL SERVICES: | | | | | | | | | |
| 6810 ADMIN SUPPLIES & SVCS | 759.73 | 600.00 | 159.73 | | 1951.73 | 1800.00 | 151.73 | | |
| 6811 C7 LETTERS | 0.00 | 75.00 | -75.00 | | 0.00 | 225.00 | -225.00 | | |
| 6812 ASSOCIATION ADMIN EXPENSE | 132.34 | 0.00 | 132.34 | | 132.34 | 0.00 | 132.34 | | |
| 6850 MANAGEMENT SERVICES | 1918.19 | 1918.19 | 0.00 | | 5754.57 | 5754.57 | 0.00 | | |
| 6870 AUDIT/PUBLIC ACCOUNTING | 0.00 | 1074.36 | -1074.36 | | 0.00 | 1074.36 | -1074.36 | | |
| 6880 LEGAL FEES | 0.00 | 325.00 | -325.00 | | 0.00 | 975.00 | -975.00 | | |
| 6882 LEGAL FEES-COLLECTIONS | 0.00 | 152.83 | -152.83 | | 272.91 | 458.49 | -185.58 | | |
| 6891 CONSULTING FEES-GENERAL | 0.00 | 73.79 | -73.79 | | 0.00 | 221.37 | -221.37 | | |
| TOTAL PROFESSIONAL SERVICES | 2810.26 | 4219.17 | -1408.91 | 66.6 | 8111.55 | 10508.79 | -2397.24 | | 77.2 |
| OTHER EXPENSES: | | | | | | | | | |
| 7530 LEASE RENT | 0.00 | 356.50 | -356.50 | | 0.00 | 1069.50 | -1069.50 | | |
| 7543 MEETING EXPENSE-ANNUAL | 0.00 | 25.00 | -25.00 | | 0.00 | 75.00 | -75.00 | | |
| 7559 MISC SUPPORT EXP-FEES/INSPECT | 75.00 | 0.00 | 75.00 | | 125.00 | 0.00 | 125.00 | | |
| 7563 MISCL SUPPORT EXP-SERVICES | 0.00 | 0.00 | 0.00 | | 25.00 | 0.00 | 25.00 | | |
| 7710 REAL PROPERTY TAX | 0.00 | 0.00 | 0.00 | | 100.00 | 75.00 | 25.00 | | |
| 7720 STATE GENERAL EXCISE TAX | 0.00 | 0.00 | 0.00 | | 212.64 | 0.00 | 212.64 | | |
| TOTAL OTHER EXPENSES | 75.00 | 381.50 | -306.50 | 19.7 | 462.64 | 1219.50 | -756.86 | | 37.9 |
| TOTAL OPERATING EXPENSES | 6440.47 | 6886.71 | -446.24 | 93.5 | 15696.31 | 18586.41 | -2890.10 | | 84.5 |
| OPERATING SURPLUS/DEFICIT | -3463.39 | -6886.71 | 3423.32 | 50.3 | 20545.41 | 69514.84 | -48969.43 | | 29.6 |
| CAPITAL IMPR AND MAJOR REP & REPL: | | | | | | | | | |
| 8511 ROOFING- COMP SHINGLE RPLC | 0.00 | 0.00 | 0.00 | | 0.00 | 10560.00 | -10560.00 | | |
| 8514 COATING AND PAINTING | 0.00 | 0.00 | 0.00 | | 3124.00 | 0.00 | 3124.00 | | |
| 8526 MAJOR REPAIRS & REPLACEMENTS | 2370.00 | 0.00 | 2370.00 | | 9376.00 | 0.00 | 9376.00 | | |
| 8550 STORM DRAINS & GUTTERS/DWNSPT | 0.00 | 0.00 | 0.00 | | 0.00 | 3745.00 | -3745.00 | | |
| TOTAL CAPITAL IMPR AND MAJOR | 2370.00 | 0.00 | 2370.00 | 0.0 | 12500.00 | 14305.00 | -1805.00 | | 87.4 |
| TOTAL CASH DISBURSEMENTS | 8810.47 | 6886.71 | 1923.76 | 127.9 | 28196.31 | 32891.41 | -4695.10 | | 85.7 |

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KAILUA VIEW ESTATES ASSOC INC
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FOR PERIOD ENDED 03/31/2018

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 HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: MICHELLE TENORIO

DATE PRINTED: 04/10/2018

| BLD ACCT: 2786 DESCRIPTION | CURRENT MONTH | | | | YEAR TO DATE | | | | FISCAL BEG: 1 |
|--------------------------------|-----------------|-----------------|----------------|--------|----------------|-----------------|------------------|----------|---------------|
| | ---ACTUAL--- | ---BUDGET--- | ---VAR.--- | -BUD%- | ---ACTUAL--- | ---BUDGET--- | ---VAR.--- | --BUD%-- | |
| CHANGE IN SECURITY DEPOSITS | 900.00 | 0.00 | 900.00 | 0.0 | 1900.00 | 0.00 | 1900.00 | 0.0 | |
| CHANGE TO TOTAL CASH & RESERVE | <u>-4933.39</u> | <u>-6886.71</u> | <u>1953.32</u> | | <u>9945.41</u> | <u>55209.84</u> | <u>-45264.43</u> | | |

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KAILUA VIEW ESTATES ASSOC INC
CASH REPORT
AS OF 03/31/2018

----- PREPARED BY -----
 HAWAIIANA MANAGEMENT COMPANY, LTD.
 ACCOUNTANT: MICHELLE TENORIO
 DATE PRINTED: 4/10/2018

BLD NUM: 2786

FISCAL BEG: 01 PAGE: 1

| | TERM | MATURES | RATE | BEGINNING BALANCE | TRANSFERS TO/(FROM) | ENDING BALANCE |
|--|-----------|------------|--------|----------------------|------------------------|-------------------|
| OPERATIONS | | | | | | |
| 1000 CHECKING ACCOUNT * | | | | 67,659.53 | -6,657.88 | 61,001.65 |
| 1365 TERR LQ #*****9554 | | | 0.2500 | 20,756.72 | 1,217.65 | 21,974.37 |
| TOTAL OPERATIONS | | | | <u>88,416.25</u> | <u>-5,440.23</u> | <u>82,976.02</u> |
| RESERVES | | | | | | |
| 1690 BOR #*****2236 | 12 MONTHS | 03/28/2018 | 1.0000 | 50,000.00 | -50,000.00 | 0.00 |
| 1765 FFAC #*****1860 | 03 MONTHS | 03/30/2019 | 0.4500 | 0.00 | 50,502.50 | 50,502.50 |
| 1831 HTEFCU LQ #*****6020 | | | 0.1500 | 22,494.07 | 4.34 | 22,498.41 |
| TOTAL RESERVES | | | | <u>72,494.07</u> | <u>506.84</u> | <u>73,000.91</u> |
| TOTAL ASSOCIATION CASH | | | | <u>160,910.32</u> | <u>-4,933.39</u> | <u>155,976.93</u> |
| LESS: RESTRICTED CASH (HELD FOR OTHERS) | | | | | | |
| 4300 FACILITY DEPOSITS | | | | 1,025.00 | 900.00 | 1,925.00 |
| 4305 SECURITY DEPOSIT-KEYS | | | | 675.00 | 0.00 | 675.00 |
| TOTAL RESTRICTED CASH (HELD FOR OTHERS) | | | | <u>1,700.00</u> | <u>900.00</u> | <u>2,600.00</u> |
| NET ASSOCIATION AVAILABLE CASH AND DEPOSITS | | | | <u>159,210.32</u> | <u>-5,833.39</u> | <u>153,376.93</u> |

* CHECKING ACCOUNT MAY INCLUDE PENDING CAPITAL EXPENSES

BEGINNING CASH BAL.-B.O.Y. 130,504.99

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**KAILUA VIEW ESTATES ASSOC INC
CASH BY INSTITUTION
AS OF 03/31/2018**

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

HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: MICHELLE TENORIO

DATE PRINTED: 4/10/2018

BLD NUM: 2786

FISCAL BEG: 01 PAGE: 1

CASH BY INSTITUTION:

| | BEGINNING BALANCE | TRANSFERS TO/(FROM) | ENDING BALANCE |
|---------------------------|----------------------|------------------------|-------------------|
| BANK OF THE ORIENT | 50,000.00 | -50,000.00 | 0.00 |
| CENTRAL PACIFIC BANK | 67,659.53 | -6,657.88 | 61,001.65 |
| FFAC #28001860 | 0.00 | 50,502.50 | 50,502.50 |
| HAWAIIAN TEL EMPLOYEE FCU | 22,494.07 | 4.34 | 22,498.41 |
| TERRITORIAL SAVINGS BANK | 20,756.72 | 1,217.65 | 21,974.37 |
| TOTAL CASH | <u>160,910.32</u> | <u>-4,933.39</u> | <u>155,976.93</u> |