

**KAILUA VIEW ESTATES ASSOC INC  
MANAGEMENT REPORT PACKAGE  
FOR PERIOD ENDED 05/31/2017**

**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 05/31/2017**

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

ACCOUNTANT: RYAN OLBOC

DATE PRINTED: 06/13/2017

| BLD ACCT: 2786                | CURRENT MONTH                     |                |                |                | YEAR TO DATE |                 |                 |                  | FISCAL BEG: 1 |
|-------------------------------|-----------------------------------|----------------|----------------|----------------|--------------|-----------------|-----------------|------------------|---------------|
|                               | DESCRIPTION                       | ---ACTUAL---   | ---BUDGET---   | ---VAR.---     | -BUD%--      | ---ACTUAL---    | ---BUDGET---    | ---VAR.---       | --BUD%--      |
| <b>CASH RECEIPTS:</b>         |                                   |                |                |                |              |                 |                 |                  |               |
| 5100                          | MAINTENANCE FEE                   | 933.91         | 0.00           | 933.91         | 0.0          | 33935.54        | 83421.00        | -49485.46        | 40.7          |
| 5270                          | INTEREST FROM INVESTMENTS         | 0.00           | 0.00           | 0.00           |              | 103.90          | 0.00            | 103.90           |               |
| 5290                          | INTEREST FROM CHECKING            | 2.39           | 0.00           | 2.39           |              | 12.70           | 0.00            | 12.70            |               |
| 5376                          | RECREATION FEE                    | 750.00         | 0.00           | 750.00         |              | 525.00          | 0.00            | 525.00           |               |
| 5378                          | FINES                             | -50.00         | 0.00           | -50.00         |              | 1793.50         | 0.00            | 1793.50          |               |
| 5387                          | COLLECTION FEE                    | 50.00          | 0.00           | 50.00          |              | 100.00          | 0.00            | 100.00           |               |
|                               | <b>TOTAL CASH RECEIPTS</b>        | <b>1686.30</b> | <b>0.00</b>    | <b>1686.30</b> | <b>0.0</b>   | <b>36470.64</b> | <b>83421.00</b> | <b>-46950.36</b> | <b>43.7</b>   |
| <b>UTILITIES:</b>             |                                   |                |                |                |              |                 |                 |                  |               |
| 6010                          | ELECTRICITY                       | 64.68          | 65.61          | -0.93          |              | 370.61          | 328.05          | 42.56            |               |
| 6030                          | WATER                             | 0.00           | 244.67         | -244.67        |              | 355.66          | 1223.35         | -867.69          |               |
|                               | <b>TOTAL UTILITIES</b>            | <b>64.68</b>   | <b>310.28</b>  | <b>-245.60</b> | <b>20.8</b>  | <b>726.27</b>   | <b>1551.40</b>  | <b>-825.13</b>   | <b>46.8</b>   |
| <b>CONT CONTRACTS:</b>        |                                   |                |                |                |              |                 |                 |                  |               |
| 6220                          | CONTRACT-CLEANING SERVICES        | 0.00           | 216.57         | -216.57        |              | 550.00          | 1082.85         | -532.85          |               |
| 6240                          | CONTRACT-GROUNDS                  | 2968.77        | 989.60         | 1979.17        |              | 4947.95         | 4948.00         | -0.05            |               |
| 6280                          | CONTRACT-PEST CONTROL             | 46.87          | 46.87          | 0.00           |              | 234.35          | 234.35          | 0.00             |               |
| 6310                          | CONTRACT-SECURITY EQPMT           | 0.00           | 0.00           | 0.00           |              | 2818.60         | 503.16          | 2315.44          |               |
|                               | <b>TOTAL CONT CONTRACTS</b>       | <b>3015.64</b> | <b>1253.04</b> | <b>1762.60</b> | <b>240.7</b> | <b>8550.90</b>  | <b>6768.36</b>  | <b>1782.54</b>   | <b>126.3</b>  |
| <b>BUILDING MAINTENANCE:</b>  |                                   |                |                |                |              |                 |                 |                  |               |
| 6550                          | GROUNDS                           | 635.42         | 116.51         | 518.91         |              | 635.42          | 582.55          | 52.87            |               |
| 6552                          | GROUNDS-TREE TRIMMING             | 0.00           | 52.86          | -52.86         |              | 0.00            | 264.30          | -264.30          |               |
| 6601                          | PEST CONTROL                      | 0.00           | 21.42          | -21.42         |              | 0.00            | 107.10          | -107.10          |               |
| 6690                          | MISCL REPAIRS & PURCHASES         | 0.00           | 169.56         | -169.56        |              | 369.17          | 847.80          | -478.63          |               |
|                               | <b>TOTAL BUILDING MAINTENANCE</b> | <b>635.42</b>  | <b>360.35</b>  | <b>275.07</b>  | <b>176.3</b> | <b>1004.59</b>  | <b>1801.75</b>  | <b>-797.16</b>   | <b>55.8</b>   |
| <b>PROFESSIONAL SERVICES:</b> |                                   |                |                |                |              |                 |                 |                  |               |
| 6810                          | ADMIN SUPPLIES & SVCS             | 600.00         | 378.45         | 221.55         |              | 2940.73         | 1892.25         | 1048.48          |               |
| 6811                          | C7 LETTERS                        | 0.00           | 0.00           | 0.00           |              | 300.00          | 0.00            | 300.00           |               |
| 6812                          | ASSOCIATION ADMIN EXPENSE         | 50.00          | 80.25          | -30.25         |              | 199.35          | 401.25          | -201.90          |               |
| 6850                          | MANAGEMENT SERVICES               | 1918.19        | 1918.19        | 0.00           |              | 9590.95         | 9590.95         | 0.00             |               |

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**STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**FOR PERIOD ENDED 05/31/2017**

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

ACCOUNTANT: RYAN OLBOC

DATE PRINTED: 06/13/2017

| BLD ACCT: 2786 | DESCRIPTION                                   | CURRENT MONTH    |                  |                |              | YEAR TO DATE    |                 |                  |              | FISCAL BEG: 1 |
|----------------|---|------------------|------------------|----------------|--------------|-----------------|-----------------|------------------|--------------|---------------|
|                |   | ---ACTUAL---     | ---BUDGET---     | ---VAR.---     | -BUD%-       | ---ACTUAL---    | ---BUDGET---    | ---VAR.---       | --BUD%--     |               |
| 6870           | AUDIT/PUBLIC ACCOUNTING                       | 0.00             | 0.00             | 0.00           |              | 0.00            | 1078.56         | -1078.56         |              |               |
| 6880           | LEGAL FEES                                    | 787.64           | 330.51           | 457.13         |              | 2375.01         | 1652.55         | 722.46           |              |               |
| 6882           | LEGAL FEES-COLLECTIONS                        | 0.00             | 128.55           | -128.55        |              | 97.92           | 642.75          | -544.83          |              |               |
| 6891           | CONSULTING FEES-GENERAL                       | 0.00             | 73.79            | -73.79         |              | 0.00            | 368.95          | -368.95          |              |               |
| 6910           | PROF & ADMIN SVS-OTHER                        | 425.00           | 0.00             | 425.00         |              | 425.00          | 0.00            | 425.00           |              |               |
|                | <b>TOTAL PROFESSIONAL SERVICES</b>            | <b>3780.83</b>   | <b>2909.74</b>   | <b>871.09</b>  | <b>129.9</b> | <b>15928.96</b> | <b>15627.26</b> | <b>301.70</b>    | <b>101.9</b> |               |
|                | <b>OTHER EXPENSES:</b>                        |                  |                  |                |              |                 |                 |                  |              |               |
| 7316           | INSURANCE-LIABILITY                           | 3816.00          | 3933.96          | -117.96        |              | 3816.00         | 3933.96         | -117.96          |              |               |
| 7326           | INSURANCE-D&O-GENERAL                         | 3916.00          | 3915.96          | 0.04           |              | 3916.00         | 3915.96         | 0.04             |              |               |
| 7341           | INSURANCE-UMBRELLA-GENERAL                    | 1422.00          | 1368.00          | 54.00          |              | 1422.00         | 1368.00         | 54.00            |              |               |
| 7543           | MEETING EXPENSE-ANNUAL                        | 0.00             | 0.00             | 0.00           |              | 0.00            | 49.92           | -49.92           |              |               |
| 7550           | MISCELLANEOUS EXPENSE                         | 0.00             | 0.00             | 0.00           |              | -30.00          | 0.00            | -30.00           |              |               |
| 7710           | REAL PROPERTY TAX                             | 0.00             | 0.00             | 0.00           |              | 50.00           | 99.96           | -49.96           |              |               |
| 7720           | STATE GENERAL EXCISE TAX                      | 0.00             | 6.85             | -6.85          |              | 0.00            | 34.25           | -34.25           |              |               |
|                | <b>TOTAL OTHER EXPENSES</b>                   | <b>9154.00</b>   | <b>9224.77</b>   | <b>-70.77</b>  | <b>99.2</b>  | <b>9174.00</b>  | <b>9402.05</b>  | <b>-228.05</b>   | <b>97.6</b>  |               |
|                | <b>TOTAL OPERATING EXPENSES</b>               | <b>16650.57</b>  | <b>14058.18</b>  | <b>2592.39</b> | <b>118.4</b> | <b>35384.72</b> | <b>35150.82</b> | <b>233.90</b>    | <b>100.7</b> |               |
|                | <b>OPERATING SURPLUS/DEFICIT</b>              | <b>-14964.27</b> | <b>-14058.18</b> | <b>-906.09</b> | <b>106.4</b> | <b>1085.92</b>  | <b>48270.18</b> | <b>-47184.26</b> | <b>2.2</b>   |               |
|                | <b>CAPITAL IMPR AND MAJOR REP &amp; REPL:</b> |                  |                  |                |              |                 |                 |                  |              |               |
| 8514           | COATING AND PAINTING                          | 0.00             | 0.00             | 0.00           |              | 0.00            | 5088.00         | -5088.00         |              |               |
| 8516           | SECURITY SYSTEM                               | 0.00             | 0.00             | 0.00           |              | 735.26          | 0.00            | 735.26           |              |               |
| 8570           | PLUMBING SYSTEM                               | 0.00             | 0.00             | 0.00           |              | 0.00            | 2250.00         | -2250.00         |              |               |
| 8632           | WOOD DAMAGE- REPAIR                           | 0.00             | 0.00             | 0.00           |              | 0.00            | 7500.00         | -7500.00         |              |               |
|                | <b>TOTAL CAPITAL IMPR AND MAJOR</b>           | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>    | <b>0.0</b>   | <b>735.26</b>   | <b>14838.00</b> | <b>-14102.74</b> | <b>5.0</b>   |               |
|                | <b>TOTAL CASH DISBURSEMENTS</b>               | <b>16650.57</b>  | <b>14058.18</b>  | <b>2592.39</b> | <b>118.4</b> | <b>36119.98</b> | <b>49988.82</b> | <b>-13868.84</b> | <b>72.3</b>  |               |
|                | <b>CHANGE IN SECURITY DEPOSITS</b>            | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>    | <b>0.0</b>   | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>      | <b>0.0</b>   |               |

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**KAILUA VIEW ESTATES ASSOC INC**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**FOR PERIOD ENDED 05/31/2017**

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

ACCOUNTANT: RYAN OLBOC

DATE PRINTED: 06/13/2017

| BLD ACCT: 2786                 | CURRENT MONTH |              |            |        | YEAR TO DATE |              | FISCAL BEG: 1 |        |
|--------------------------------|---------------|--------------|------------|--------|--------------|--------------|---------------|--------|
| DESCRIPTION                    | ---ACTUAL---  | ---BUDGET--- | ---VAR.--- | -BUD%- | ---ACTUAL--- | ---BUDGET--- | ---VAR.---    | -BUD%- |
| CHANGE TO TOTAL CASH & RESERVE | -14964.27     | -14058.18    | -906.09    |        | 350.66       | 33432.18     | -33081.52     |        |

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**KAILUA VIEW ESTATES ASSOC INC**  
**CASH REPORT**  
**AS OF 05/31/2017**

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 HAWAIIANA MANAGEMENT COMPANY, LTD.  
 ACCOUNTANT: RYAN OLBOC  
 DATE PRINTED: 6/13/2017

BLD NUM: 2786

FISCAL BEG: 01 PAGE: 1

|   | TERM | MATURES           | RATE   | BEGINNING<br>BALANCE | TRANSFERS<br>TO/(FROM) | ENDING<br>BALANCE |
|---|------|-------------------|--------|----------------------|------------------------|-------------------|
| <b>OPERATIONS</b>                                       |      |                   |        |                      |                        |                   |
| 1000 CHECKING ACCOUNT *                                 |      |                   |        | 58,905.50            | -16,163.27             | 42,742.23         |
| 1365 TERR LQ #*****9554                                 |      |                   | 0.2500 | 36,420.89            | 1,199.00               | 37,619.89         |
| <b>TOTAL OPERATIONS</b>                                 |      |                   |        | <u>95,326.39</u>     | <u>-14,964.27</u>      | <u>80,362.12</u>  |
| <b>RESERVES</b>   |      |                   |        |                      |                        |                   |
| 1690 BOR #*****2236                                     | 12   | MONTHS 03/28/2018 | 1.0000 | 50,000.00            | 0.00                   | 50,000.00         |
| 1831 HTEFCU LQ #*****6020                               |      |                   | 0.1500 | 493.53               | 0.00                   | 493.53            |
| <b>TOTAL RESERVES</b>                                   |      |                   |        | <u>50,493.53</u>     | <u>0.00</u>            | <u>50,493.53</u>  |
| <b>TOTAL ASSOCIATION CASH</b>                           |      |                   |        | <u>145,819.92</u>    | <u>-14,964.27</u>      | <u>130,855.65</u> |
| <b>LESS: RESTRICTED CASH (HELD FOR OTHERS)</b>          |      |                   |        |                      |                        |                   |
| 4305 SECURITY DEPOSIT-KEYS                              |      |                   |        | 675.00               | 0.00                   | 675.00            |
| <b>TOTAL RESTRICTED CASH (HELD FOR OTHERS)</b>          |      |                   |        | <u>675.00</u>        | <u>0.00</u>            | <u>675.00</u>     |
| <b>NET ASSOCIATION AVAILABLE CASH AND DEPOSITS</b>      |      |                   |        | <u>145,144.92</u>    | <u>-14,964.27</u>      | <u>130,180.65</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 05/31/2017**

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HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: RYAN OLBOC

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FISCAL BEG: 01 PAGE: 1

**CASH BY INSTITUTION:**

|                           | BEGINNING<br>BALANCE | TRANSFERS<br>TO/(FROM) | ENDING<br>BALANCE |
|---------------------------|----------------------|------------------------|-------------------|
| BANK OF THE ORIENT        | 50,000.00            | 0.00                   | 50,000.00         |
| CENTRAL PACIFIC BANK      | 58,905.50            | -16,163.27             | 42,742.23         |
| HAWAIIAN TEL EMPLOYEE FCU | 493.53               | 0.00                   | 493.53            |
| TERRITORIAL SAVINGS BANK  | 36,420.89            | 1,199.00               | 37,619.89         |
| <b>TOTAL CASH</b>         | <u>145,819.92</u>    | <u>-14,964.27</u>      | <u>130,855.65</u> |