

**KAILUA VIEW ESTATES ASSOC INC
MANAGEMENT REPORT PACKAGE
FOR PERIOD ENDED 07/31/2018**

**SCHEDULE A
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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 07/31/2018

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

ACCOUNTANT: MICHELLE TENORIO

DATE PRINTED: 08/07/2018

BLD ACCT: 2786	CURRENT MONTH				YEAR TO DATE				FISCAL BEG: 1
	DESCRIPTION	---ACTUAL---	---BUDGET---	---VAR.---	-BUD%-	---ACTUAL---	---BUDGET---	---VAR.---	--BUD%--
CASH RECEIPTS:									
5100 MAINTENANCE FEE	757.29	0.00	757.29	0.0	35260.42	88101.25	-52840.83	40.0	
5190 LEGAL FEE REIMBURSEMENT	0.00	0.00	0.00		1454.16	0.00	1454.16		
5201 COLLECTION LETTER 1 COST	8.00	0.00	8.00		144.00	0.00	144.00		
5202 COLLECTION LETTER 2 COST	11.00	0.00	11.00		171.00	0.00	171.00		
5203 COLLECTION LETTER 3 COST	32.00	0.00	32.00		185.00	0.00	185.00		
5270 INTEREST FROM INVESTMENTS	51.53	0.00	51.53		657.48	0.00	657.48		
5290 INTEREST FROM CHECKING	1.56	0.00	1.56		16.75	0.00	16.75		
5370 OTHER TAXABLE RECEIPTS	200.00	0.00	200.00		600.00	0.00	600.00		
5375 OTH TAX RCPTS-KEYS	50.00	0.00	50.00		100.00	0.00	100.00		
5376 RECREATION FEE	0.00	0.00	0.00		-300.00	0.00	-300.00		
5378 FINES	416.44	0.00	416.44		5973.50	0.00	5973.50		
5387 COLLECTION FEE	0.00	0.00	0.00		25.00	0.00	25.00		
5400 RENTAL INCOME	0.00	0.00	0.00		-1300.00	0.00	-1300.00		
TOTAL CASH RECEIPTS	1527.82	0.00	1527.82	0.0	42987.31	88101.25	-45113.94	48.8	
UTILITIES:									
6010 ELECTRICITY	62.82	68.03	-5.21		459.45	476.21	-16.76		
6030 WATER	0.00	226.00	-226.00		1073.10	1582.00	-508.90		
TOTAL UTILITIES	62.82	294.03	-231.21	21.4	1532.55	2058.21	-525.66	74.5	
CONT CONTRACTS:									
6220 CONTRACT-CLEANING SERVICES	0.00	280.00	-280.00		2187.35	1960.00	227.35		
6240 CONTRACT-GROUNDS	1390.00	1390.00	0.00		10719.59	9730.00	989.59		
6280 CONTRACT-PEST CONTROL	93.74	46.87	46.87		328.09	328.09	0.00		
6310 CONTRACT-SECURITY EQPMT	0.00	47.00	-47.00		0.00	329.00	-329.00		
TOTAL CONT CONTRACTS	1483.74	1763.87	-280.13	84.1	13235.03	12347.09	887.94	107.2	
BUILDING MAINTENANCE:									
6550 GROUNDS	0.00	30.00	-30.00		374.00	210.00	164.00		
6552 GROUNDS-TREE TRIMMING	0.00	0.00	0.00		312.50	0.00	312.50		
6601 PEST CONTROL	0.00	13.14	-13.14		160.42	91.98	68.44		
6635 SECURITY EQUIP-COMMUNICATIONS	0.00	50.00	-50.00		0.00	350.00	-350.00		

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DESCRIPTION	---ACTUAL---	---BUDGET---	---VAR.---	-BUD%-	---ACTUAL---	---BUDGET---	---VAR.---	--BUD%--	
6690 MISCL REPAIRS & PURCHASES	25.00	135.00	-110.00		882.93	945.00	-62.07		
TOTAL BUILDING MAINTENANCE	25.00	228.14	-203.14	11.0	1729.85	1596.98	132.87	108.3	
PROFESSIONAL SERVICES:									
6810 ADMIN SUPPLIES & SVCS	287.95	600.00	-312.05		3271.97	4200.00	-928.03		
6811 COLLECTION LETTERS	0.00	75.00	-75.00		641.00	525.00	116.00		
6812 ASSOCIATION ADMIN EXPENSE	0.00	0.00	0.00		192.34	0.00	192.34		
6850 MANAGEMENT SERVICES	1918.19	1918.19	0.00		13427.33	13427.33	0.00		
6870 AUDIT/PUBLIC ACCOUNTING	0.00	0.00	0.00		0.00	1074.36	-1074.36		
6880 LEGAL FEES	0.00	325.00	-325.00		0.00	2275.00	-2275.00		
6882 LEGAL FEES-COLLECTIONS	0.00	152.83	-152.83		2237.67	1069.81	1167.86		
6891 CONSULTING FEES-GENERAL	0.00	73.79	-73.79		0.00	516.53	-516.53		
TOTAL PROFESSIONAL SERVICES	2206.14	3144.81	-938.67	70.2	19770.31	23088.03	-3317.72	85.6	
OTHER EXPENSES:									
7316 INSURANCE-LIABILITY	0.00	0.00	0.00		2465.03	3816.00	-1350.97		
7326 INSURANCE-D&O-GENERAL	0.00	0.00	0.00		1847.00	4307.52	-2460.52		
7331 INSURANCE-FIDELITY-GENERAL	0.00	0.00	0.00		855.00	0.00	855.00		
7341 INSURANCE-UMBRELLA-GENERAL	0.00	0.00	0.00		1263.60	1422.00	-158.40		
7530 ALLOWANCE FOR DELINQUENCIES	0.00	356.50	-356.50		0.00	2495.50	-2495.50		
7543 MEETING EXPENSE-ANNUAL	0.00	25.00	-25.00		0.00	175.00	-175.00		
7559 MISC SUPPORT EXP-FEES/INSPECT	25.00	0.00	25.00		300.00	0.00	300.00		
7563 MISCL SUPPORT EXP-SERVICES	0.00	0.00	0.00		25.00	0.00	25.00		
7710 REAL PROPERTY TAX	0.00	75.00	-75.00		106.00	150.00	-44.00		
7720 STATE GENERAL EXCISE TAX	305.12	57.36	247.76		521.76	57.36	464.40		
TOTAL OTHER EXPENSES	330.12	513.86	-183.74	64.2	7383.39	12423.38	-5039.99	59.4	
TOTAL OPERATING EXPENSES	4107.82	5944.71	-1836.89	69.1	43651.13	51513.69	-7862.56	84.7	
OPERATING SURPLUS/DEFICIT	-2580.00	-5944.71	3364.71	43.4	-663.82	36587.56	-37251.38	-1.8	
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		

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ACCOUNTANT: MICHELLE TENORIO

DATE PRINTED: 08/07/2018

BLD ACCT: 2786 DESCRIPTION	CURRENT MONTH				YEAR TO DATE				FISCAL BEG: 1
	---ACTUAL---	---BUDGET---	---VAR.---	-BUD%--	---ACTUAL---	---BUDGET---	---VAR.---	--BUD%--	
8526 MAJOR REPAIRS & REPLACEMENTS	0.00	0.00	0.00		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	0.00	0.00	0.00	0.0	12500.00	14305.00	-1805.00	87.4	
TOTAL CASH DISBURSEMENTS	4107.82	5944.71	-1836.89	69.1	56151.13	65818.69	-9667.56	85.3	
CHANGE IN SECURITY DEPOSITS	50.00	0.00	50.00	0.0	1900.00	0.00	1900.00	0.0	
CHANGE TO TOTAL CASH & RESERVE	-2530.00	-5944.71	3414.71		-11263.82	22282.56	-33546.38		

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KAILUA VIEW ESTATES ASSOC INC
CASH REPORT
AS OF 07/31/2018

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HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: MICHELLE TENORIO

DATE PRINTED: 8/7/2018

BLD NUM: 2786

FISCAL BEG: 01 PAGE: 1

	TERM	MATURES	RATE	BEGINNING BALANCE	TRANSFERS TO/(FROM)	ENDING BALANCE
OPERATIONS						
1000 CHECKING ACCOUNT *				38,644.96	-3,780.53	34,864.43
1365 TERR LQ #*****9554			0.2500	25,586.12	1,199.00	26,785.12
TOTAL OPERATIONS				<u>64,231.08</u>	<u>-2,581.53</u>	<u>61,649.55</u>
RESERVES						
1765 FFAC #*****1860	06	MONTHS 12/30/2018	1.2400	50,559.80	51.53	50,611.33
1831 HTEFCU LQ #*****6020			0.1500	22,506.82	0.00	22,506.82
TOTAL RESERVES				<u>73,066.62</u>	<u>51.53</u>	<u>73,118.15</u>
TOTAL ASSOCIATION CASH				<u>137,297.70</u>	<u>-2,530.00</u>	<u>134,767.70</u>
LESS: RESTRICTED CASH (HELD FOR OTHERS)						
4300 FACILITY DEPOSITS				1,875.00	50.00	1,925.00
4305 SECURITY DEPOSIT-KEYS				675.00	0.00	675.00
TOTAL RESTRICTED CASH (HELD FOR OTHERS)				<u>2,550.00</u>	<u>50.00</u>	<u>2,600.00</u>
NET ASSOCIATION AVAILABLE CASH AND DEPOSITS				<u>134,747.70</u>	<u>-2,580.00</u>	<u>132,167.70</u>

* CHECKING ACCOUNT MAY INCLUDE PENDING CAPITAL EXPENSES

BEGINNING CASH BAL.-B.O.Y. 146,031.52

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KAILUA VIEW ESTATES ASSOC INC
CASH BY INSTITUTION
AS OF 07/31/2018

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HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: MICHELLE TENORIO

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FISCAL BEG: 01 PAGE: 1

CASH BY INSTITUTION:

	BEGINNING BALANCE	TRANSFERS TO/(FROM)	ENDING BALANCE
CENTRAL PACIFIC BANK	38,644.96	-3,780.53	34,864.43
FINANCE FACTORS	50,559.80	51.53	50,611.33
HAWAIIAN TEL EMPLOYEE FCU	22,506.82	0.00	22,506.82
TERRITORIAL SAVINGS BANK	25,586.12	1,199.00	26,785.12
TOTAL CASH	<u>137,297.70</u>	<u>-2,530.00</u>	<u>134,767.70</u>