

**KAILUA VIEW ESTATES ASSOC INC
MANAGEMENT REPORT PACKAGE
FOR PERIOD ENDED 08/31/2018**

**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 08/31/2018

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

ACCOUNTANT: MICHELLE TENORIO

DATE PRINTED: 09/17/2018

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	402.81	0.00	402.81	0.0	35663.23	88101.25	-52438.02	40.5	
5190 LEGAL FEE REIMBURSEMENT	113.77	0.00	113.77		1567.93	0.00	1567.93		
5201 COLLECTION LETTER 1 COST	0.00	0.00	0.00		144.00	0.00	144.00		
5202 COLLECTION LETTER 2 COST	0.00	0.00	0.00		171.00	0.00	171.00		
5203 COLLECTION LETTER 3 COST	16.00	0.00	16.00		201.00	0.00	201.00		
5270 INTEREST FROM INVESTMENTS	53.30	0.00	53.30		710.78	0.00	710.78		
5290 INTEREST FROM CHECKING	1.32	0.00	1.32		18.07	0.00	18.07		
5370 OTHER TAXABLE RECEIPTS	400.00	0.00	400.00		1000.00	0.00	1000.00		
5375 OTH TAX RCPTS-KEYS	0.00	0.00	0.00		100.00	0.00	100.00		
5376 RECREATION FEE	0.00	0.00	0.00		-300.00	0.00	-300.00		
5378 FINES	219.74	0.00	219.74		6193.24	0.00	6193.24		
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	1206.94	0.00	1206.94	0.0	44194.25	88101.25	-43907.00	50.2	
UTILITIES:									
6010 ELECTRICITY	60.44	68.03	-7.59		519.89	544.24	-24.35		
6030 WATER	407.82	226.00	181.82		1480.92	1808.00	-327.08		
TOTAL UTILITIES	468.26	294.03	174.23	159.3	2000.81	2352.24	-351.43	85.1	
CONT CONTRACTS:									
6220 CONTRACT-CLEANING SERVICES	328.10	280.00	48.10		2515.45	2240.00	275.45		
6240 CONTRACT-GROUNDS	1390.00	1390.00	0.00		12109.59	11120.00	989.59		
6280 CONTRACT-PEST CONTROL	0.00	46.87	-46.87		328.09	374.96	-46.87		
6310 CONTRACT-SECURITY EQPMT	0.00	47.00	-47.00		0.00	376.00	-376.00		
TOTAL CONT CONTRACTS	1718.10	1763.87	-45.77	97.4	14953.13	14110.96	842.17	106.0	
BUILDING MAINTENANCE:									
6550 GROUNDS	0.00	30.00	-30.00		374.00	240.00	134.00		
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	105.12	55.30		
6635 SECURITY EQUIP-COMMUNICATIONS	0.00	50.00	-50.00		0.00	400.00	-400.00		

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DESCRIPTION	---ACTUAL---	---BUDGET---	---VAR.---	-BUD%-	---ACTUAL---	---BUDGET---	---VAR.---	---BUD%-	
6690 MISCL REPAIRS & PURCHASES	0.00	135.00	-135.00		882.93	1080.00	-197.07		
TOTAL BUILDING MAINTENANCE	0.00	228.14	-228.14	0.0	1729.85	1825.12	-95.27	94.8	
PROFESSIONAL SERVICES:									
6810 ADMIN SUPPLIES & SVCS	224.43	600.00	-375.57		3496.40	4800.00	-1303.60		
6811 COLLECTION LETTERS	0.00	75.00	-75.00		641.00	600.00	41.00		
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		15345.52	15345.52	0.00		
6870 AUDIT/PUBLIC ACCOUNTING	0.00	0.00	0.00		0.00	1074.36	-1074.36		
6880 LEGAL FEES	902.20	325.00	577.20		902.20	2600.00	-1697.80		
6882 LEGAL FEES-COLLECTIONS	1729.46	152.83	1576.63		3967.13	1222.64	2744.49		
6891 CONSULTING FEES-GENERAL	0.00	73.79	-73.79		0.00	590.32	-590.32		
TOTAL PROFESSIONAL SERVICES	4774.28	3144.81	1629.47	151.8	24544.59	26232.84	-1688.25	93.6	
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	2852.00	-2852.00		
7543 MEETING EXPENSE-ANNUAL	0.00	25.00	-25.00		0.00	200.00	-200.00		
7559 MISC SUPPORT EXP-FEES/INSPECT	0.00	0.00	0.00		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	100.00	0.00	100.00		206.00	150.00	56.00		
7720 STATE GENERAL EXCISE TAX	0.00	0.00	0.00		521.76	57.36	464.40		
TOTAL OTHER EXPENSES	100.00	381.50	-281.50	26.2	7483.39	12804.88	-5321.49	58.4	
TOTAL OPERATING EXPENSES	7060.64	5812.35	1248.29	121.5	50711.77	57326.04	-6614.27	88.5	
OPERATING SURPLUS/DEFICIT	-5853.70	-5812.35	-41.35	100.7	-6517.52	30775.21	-37292.73	-21.2	
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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	---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	7060.64	5812.35	1248.29	121.5	63211.77	71631.04	-8419.27	88.2	
CHANGE IN SECURITY DEPOSITS	100.00	0.00	100.00	0.0	2000.00	0.00	2000.00	0.0	
CHANGE TO TOTAL CASH & RESERVE	-5753.70	-5812.35	58.65		-17017.52	16470.21	-33487.73		

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KAILUA VIEW ESTATES ASSOC INC
CASH REPORT
AS OF 08/31/2018

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HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: MICHELLE TENORIO

DATE PRINTED: 9/17/2018

BLD NUM: 2786

FISCAL BEG: 01 PAGE: 1

	TERM	MATURES	RATE	BEGINNING BALANCE	TRANSFERS TO/(FROM)	ENDING BALANCE
OPERATIONS						
1000 CHECKING ACCOUNT *				34,864.43	-7,006.00	27,858.43
1365 TERR LQ #*****9554			0.2500	26,785.12	1,199.00	27,984.12
TOTAL OPERATIONS				<u>61,649.55</u>	<u>-5,807.00</u>	<u>55,842.55</u>
RESERVES						
1765 FFAC #*****1860	06	MONTHS 12/30/2018	1.2400	50,611.33	53.30	50,664.63
1831 HTEFCU LQ #*****6020			0.1500	22,506.82	0.00	22,506.82
TOTAL RESERVES				<u>73,118.15</u>	<u>53.30</u>	<u>73,171.45</u>
TOTAL ASSOCIATION CASH				<u>134,767.70</u>	<u>-5,753.70</u>	<u>129,014.00</u>
LESS: RESTRICTED CASH (HELD FOR OTHERS)						
4300 FACILITY DEPOSITS				1,925.00	100.00	2,025.00
4305 SECURITY DEPOSIT-KEYS				675.00	0.00	675.00
TOTAL RESTRICTED CASH (HELD FOR OTHERS)				<u>2,600.00</u>	<u>100.00</u>	<u>2,700.00</u>
NET ASSOCIATION AVAILABLE CASH AND DEPOSITS				<u>132,167.70</u>	<u>-5,853.70</u>	<u>126,314.00</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 08/31/2018

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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	34,864.43	-7,006.00	27,858.43
FINANCE FACTORS	50,611.33	53.30	50,664.63
HAWAIIAN TEL EMPLOYEE FCU	22,506.82	0.00	22,506.82
TERRITORIAL SAVINGS BANK	26,785.12	1,199.00	27,984.12
TOTAL CASH	<u>134,767.70</u>	<u>-5,753.70</u>	<u>129,014.00</u>