

**KAILUA VIEW ESTATES ASSOC INC
MANAGEMENT REPORT PACKAGE
FOR PERIOD ENDED 11/30/2018**

**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
 PAGE: 1

KAILUA VIEW ESTATES ASSOC INC
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR PERIOD ENDED 11/30/2018

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

ACCOUNTANT: TYLER TAWARA

DATE PRINTED: 12/12/2018

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	23916.05	0.00	23916.05	0.0	60402.80	88101.25	-27698.45	68.6	
5190 LEGAL FEE REIMBURSEMENT	328.27	0.00	328.27		2614.36	0.00	2614.36		
5201 COLLECTION LETTER 1 COST	0.00	0.00	0.00		151.00	0.00	151.00		
5202 COLLECTION LETTER 2 COST	0.00	0.00	0.00		181.00	0.00	181.00		
5203 COLLECTION LETTER 3 COST	2.00	0.00	2.00		298.00	0.00	298.00		
5270 INTEREST FROM INVESTMENTS	53.47	0.00	53.47		894.99	0.00	894.99		
5290 INTEREST FROM CHECKING	0.53	0.00	0.53		20.27	0.00	20.27		
5370 OTHER TAXABLE RECEIPTS	0.00	0.00	0.00		400.00	0.00	400.00		
5375 OTH TAX RCPTS-KEYS	0.00	0.00	0.00		150.00	0.00	150.00		
5376 RECREATION FEE	0.00	0.00	0.00		375.00	0.00	375.00		
5378 FINES	0.00	0.00	0.00		6243.24	0.00	6243.24		
5387 COLLECTION FEE	0.00	0.00	0.00		50.00	0.00	50.00		
TOTAL CASH RECEIPTS	24300.32	0.00	24300.32	0.0	71780.66	88101.25	-16320.59	81.5	
UTILITIES:									
6010 ELECTRICITY	67.76	68.03	-0.27		714.70	748.33	-33.63		
6030 WATER	0.00	226.00	-226.00		2078.56	2486.00	-407.44		
TOTAL UTILITIES	67.76	294.03	-226.27	23.0	2793.26	3234.33	-441.07	86.4	
CONT CONTRACTS:									
6220 CONTRACT-CLEANING SERVICES	291.65	280.00	11.65		3754.95	3080.00	674.95		
6240 CONTRACT-GROUNDS	1390.00	1390.00	0.00		16279.59	15290.00	989.59		
6280 CONTRACT-PEST CONTROL	0.00	46.87	-46.87		421.83	515.57	-93.74		
6310 CONTRACT-SECURITY EQPMT	0.00	47.00	-47.00		0.00	517.00	-517.00		
TOTAL CONT CONTRACTS	1681.65	1763.87	-82.22	95.3	20456.37	19402.57	1053.80	105.4	
BUILDING MAINTENANCE:									
6550 GROUNDS	0.00	30.00	-30.00		374.00	330.00	44.00		
6552 GROUNDS-TREE TRIMMING	312.50	0.00	312.50		625.00	0.00	625.00		
6601 PEST CONTROL	219.35	13.14	206.21		426.64	144.54	282.10		
6635 SECURITY EQUIP-COMMUNICATIONS	0.00	50.00	-50.00		0.00	550.00	-550.00		
6690 MISCL REPAIRS & PURCHASES	99.65	135.00	-35.35		1513.83	1485.00	28.83		

----- PREPARED FOR -----
 NANI KAILUA DR
 KAILUA-KONA HI 96740

ACCT. NO: 2786
 PAGE: 2

KAILUA VIEW ESTATES ASSOC INC
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR PERIOD ENDED 11/30/2018

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

ACCOUNTANT: TYLER TAWARA

DATE PRINTED: 12/12/2018

BLD ACCT: 2786 DESCRIPTION	CURRENT MONTH				YEAR TO DATE				FISCAL BEG: 1
	---ACTUAL---	---BUDGET---	---VAR.---	-BUD%--	---ACTUAL---	---BUDGET---	---VAR.---	--BUD%--	
TOTAL BUILDING MAINTENANCE	<u>631.50</u>	<u>228.14</u>	<u>403.36</u>	<u>276.8</u>	<u>2939.47</u>	<u>2509.54</u>	<u>429.93</u>	<u>117.1</u>	
PROFESSIONAL SERVICES:									
6810 ADMIN SUPPLIES & SVCS	510.18	600.00	-89.82		4391.42	6600.00	-2208.58		
6811 COLLECTION LETTERS	0.00	75.00	-75.00		668.00	825.00	-157.00		
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		21100.09	21100.09	0.00		
6870 AUDIT/PUBLIC ACCOUNTING	0.00	0.00	0.00		1078.53	1074.36	4.17		
6880 LEGAL FEES	123.59	325.00	-201.41		1909.80	3575.00	-1665.20		
6882 LEGAL FEES-COLLECTIONS	3193.11	152.83	3040.28		11078.05	1681.13	9396.92		
6891 CONSULTING FEES-GENERAL	0.00	73.79	-73.79		0.00	811.69	-811.69		
TOTAL PROFESSIONAL SERVICES	<u>5745.07</u>	<u>3144.81</u>	<u>2600.26</u>	<u>182.7</u>	<u>40418.23</u>	<u>35667.27</u>	<u>4750.96</u>	<u>113.3</u>	
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	3921.50	-3921.50		
7543 MEETING EXPENSE-ANNUAL	0.00	25.00	-25.00		0.00	275.00	-275.00		
7559 MISC SUPPORT EXP-FEES/INSPECT	50.00	0.00	50.00		475.00	0.00	475.00		
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		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	<u>50.00</u>	<u>381.50</u>	<u>-331.50</u>	<u>13.1</u>	<u>7658.39</u>	<u>13949.38</u>	<u>-6290.99</u>	<u>54.9</u>	
TOTAL OPERATING EXPENSES	<u>8175.98</u>	<u>5812.35</u>	<u>2363.63</u>	<u>140.7</u>	<u>74265.72</u>	<u>74763.09</u>	<u>-497.37</u>	<u>99.3</u>	
OPERATING SURPLUS/DEFICIT	<u>16124.34</u>	<u>-5812.35</u>	<u>21936.69</u>	<u>-277.4</u>	<u>-2485.06</u>	<u>13338.16</u>	<u>-15823.22</u>	<u>-18.6</u>	
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		
8517 PAVING AND SEALCOATING	0.00	0.00	0.00		500.00	0.00	500.00		

----- PREPARED FOR -----
 NANI KAILUA DR
 KAILUA-KONA HI 96740

ACCT. NO: 2786
 PAGE: 3

KAILUA VIEW ESTATES ASSOC INC
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR PERIOD ENDED 11/30/2018

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

ACCOUNTANT: TYLER TAWARA

DATE PRINTED: 12/12/2018

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		
8570 PLUMBING SYSTEM	583.32	0.00	583.32		3065.60	0.00	3065.60		
TOTAL CAPITAL IMPR AND MAJOR	583.32	0.00	583.32	0.0	16065.60	14305.00	1760.60	112.3	
TOTAL CASH DISBURSEMENTS	8759.30	5812.35	2946.95	150.7	90331.32	89068.09	1263.23	101.4	
CHANGE IN SECURITY DEPOSITS	-500.00	0.00	-500.00	0.0	0.00	0.00	0.00	0.0	
CHANGE TO TOTAL CASH & RESERVE	15041.02	-5812.35	20853.37		-18550.66	-966.84	-17583.82		

----- PREPARED FOR -----
 NANI KAILUA DR
 KAILUA-KONA HI 96740
 ACCT. NO: 2786
 PAGE: 1

KAILUA VIEW ESTATES ASSOC INC
CASH REPORT
AS OF 11/30/2018

----- PREPARED BY -----
 HAWAIIANA MANAGEMENT COMPANY, LTD.
 ACCOUNTANT: TYLER TAWARA
 DATE PRINTED: 12/12/2018

BLD NUM: 2786

FISCAL BEG: 01 PAGE: 1

	TERM	MATURES	RATE	BEGINNING BALANCE	TRANSFERS TO/(FROM)	ENDING BALANCE
OPERATIONS						
1000 CHECKING ACCOUNT *				8,755.53	13,788.55	22,544.08
1365 TERR LQ #*****9554			0.2500	30,399.29	1,199.00	31,598.29
TOTAL OPERATIONS				<u>39,154.82</u>	<u>14,987.55</u>	<u>54,142.37</u>
RESERVES						
1765 FFAC #*****1860	06	MONTHS 12/30/2018	1.2400	50,769.68	53.47	50,823.15
1831 HTEFCU LQ #*****6020			0.1500	22,515.34	0.00	22,515.34
TOTAL RESERVES				<u>73,285.02</u>	<u>53.47</u>	<u>73,338.49</u>
TOTAL ASSOCIATION CASH				<u>112,439.84</u>	<u>15,041.02</u>	<u>127,480.86</u>
LESS: RESTRICTED CASH (HELD FOR OTHERS)						
4300 FACILITY DEPOSITS				525.00	-500.00	25.00
4305 SECURITY DEPOSIT-KEYS				675.00	0.00	675.00
TOTAL RESTRICTED CASH (HELD FOR OTHERS)				<u>1,200.00</u>	<u>-500.00</u>	<u>700.00</u>
NET ASSOCIATION AVAILABLE CASH AND DEPOSITS				<u>111,239.84</u>	<u>15,541.02</u>	<u>126,780.86</u>

* CHECKING ACCOUNT MAY INCLUDE PENDING CAPITAL EXPENSES

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

----- PREPARED FOR -----

NANI KAILUA DR
KAILUA-KONA HI 96740

ACCT. NO: 2786

PAGE: 1

KAILUA VIEW ESTATES ASSOC INC
CASH BY INSTITUTION
AS OF 11/30/2018

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

HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: TYLER TAWARA

DATE PRINTED: 12/12/2018

BLD NUM: 2786

FISCAL BEG: 01 PAGE: 1

CASH BY INSTITUTION:

	BEGINNING BALANCE	TRANSFERS TO/(FROM)	ENDING BALANCE
CENTRAL PACIFIC BANK	8,755.53	13,788.55	22,544.08
FINANCE FACTORS	50,769.68	53.47	50,823.15
HAWAIIAN TEL EMPLOYEE FCU	22,515.34	0.00	22,515.34
TERRITORIAL SAVINGS BANK	30,399.29	1,199.00	31,598.29
TOTAL CASH	<u>112,439.84</u>	<u>15,041.02</u>	<u>127,480.86</u>