

**KAILUA VIEW ESTATES ASSOC INC  
MANAGEMENT REPORT PACKAGE  
FOR PERIOD ENDED 04/30/2019**

**SCHEDULE A**

**FINANCIAL STATEMENT**

**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 04/30/2019**

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

ACCOUNTANT: MICHELLE TENORIO

DATE PRINTED: 05/13/2019

| 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                   | 6267.39        | 8443.01        | -2175.62       | 74.2         | 42906.37        | 33772.04        | 9134.33         | 127.0         |
| 5190                          | LEGAL FEE REIMBURSEMENT           | 1160.55        | 0.00           | 1160.55        |              | 3230.30         | 0.00            | 3230.30         |               |
| 5201                          | COLLECTION LETTER 1 COST          | 0.00           | 0.00           | 0.00           |              | 14.00           | 0.00            | 14.00           |               |
| 5202                          | COLLECTION LETTER 2 COST          | 77.00          | 0.00           | 77.00          |              | 109.00          | 0.00            | 109.00          |               |
| 5203                          | COLLECTION LETTER 3 COST          | 0.00           | 0.00           | 0.00           |              | 63.00           | 0.00            | 63.00           |               |
| 5270                          | INTEREST FROM INVESTMENTS         | 94.25          | 0.00           | 94.25          |              | 393.46          | 0.00            | 393.46          |               |
| 5290                          | INTEREST FROM CHECKING            | 1.69           | 0.00           | 1.69           |              | 8.86            | 0.00            | 8.86            |               |
| 5370                          | OTHER TAXABLE RECEIPTS            | 0.00           | 0.00           | 0.00           |              | 200.00          | 0.00            | 200.00          |               |
| 5378                          | FINES                             | 0.00           | 0.00           | 0.00           |              | 729.30          | 0.00            | 729.30          |               |
|                               | <b>TOTAL CASH RECEIPTS</b>        | <b>7600.88</b> | <b>8443.01</b> | <b>-842.13</b> | <b>90.0</b>  | <b>47654.29</b> | <b>33772.04</b> | <b>13882.25</b> | <b>141.1</b>  |
| <b>UTILITIES:</b>             |                                   |                |                |                |              |                 |                 |                 |               |
| 6010                          | ELECTRICITY                       | 66.85          | 68.85          | -2.00          |              | 302.08          | 275.40          | 26.68           |               |
| 6030                          | WATER                             | 695.04         | 257.37         | 437.67         |              | 1189.30         | 1029.48         | 159.82          |               |
|                               | <b>TOTAL UTILITIES</b>            | <b>761.89</b>  | <b>326.22</b>  | <b>435.67</b>  | <b>233.6</b> | <b>1491.38</b>  | <b>1304.88</b>  | <b>186.50</b>   | <b>114.3</b>  |
| <b>CONT CONTRACTS:</b>        |                                   |                |                |                |              |                 |                 |                 |               |
| 6220                          | CONTRACT-CLEANING SERVICES        | 291.65         | 315.95         | -24.30         |              | 911.40          | 1263.80         | -352.40         |               |
| 6240                          | CONTRACT-GROUNDS                  | 1390.00        | 1390.00        | 0.00           |              | 5560.00         | 5560.00         | 0.00            |               |
| 6280                          | CONTRACT-PEST CONTROL             | 47.00          | 46.87          | 0.13           |              | 188.00          | 187.48          | 0.52            |               |
| 6310                          | CONTRACT-SECURITY EQPMT           | 0.00           | 47.00          | -47.00         |              | 0.00            | 188.00          | -188.00         |               |
|                               | <b>TOTAL CONT CONTRACTS</b>       | <b>1728.65</b> | <b>1799.82</b> | <b>-71.17</b>  | <b>96.0</b>  | <b>6659.40</b>  | <b>7199.28</b>  | <b>-539.88</b>  | <b>92.5</b>   |
| <b>BUILDING MAINTENANCE:</b>  |                                   |                |                |                |              |                 |                 |                 |               |
| 6550                          | GROUNDS                           | 0.00           | 102.00         | -102.00        |              | 308.09          | 408.00          | -99.91          |               |
| 6601                          | PEST CONTROL                      | 0.00           | 26.93          | -26.93         |              | 0.00            | 107.72          | -107.72         |               |
| 6635                          | SECURITY EQUIP-COMMUNICATIONS     | 0.00           | 25.00          | -25.00         |              | 0.00            | 100.00          | -100.00         |               |
| 6690                          | MISCL REPAIRS & PURCHASES         | 607.83         | 143.06         | 464.77         |              | 1327.39         | 572.24          | 755.15          |               |
|                               | <b>TOTAL BUILDING MAINTENANCE</b> | <b>607.83</b>  | <b>296.99</b>  | <b>310.84</b>  | <b>204.7</b> | <b>1635.48</b>  | <b>1187.96</b>  | <b>447.52</b>   | <b>137.7</b>  |
| <b>PROFESSIONAL SERVICES:</b> |                                   |                |                |                |              |                 |                 |                 |               |
| 6810                          | ADMIN SUPPLIES & SVCS             | 169.97         | 600.00         | -430.03        |              | 2378.03         | 2400.00         | -21.97          |               |

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**KAILUA VIEW ESTATES ASSOC INC**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**FOR PERIOD ENDED 04/30/2019**

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

ACCOUNTANT: MICHELLE TENORIO

DATE PRINTED: 05/13/2019

| BLD ACCT: 2786                                |                | CURRENT MONTH  |                 |              |                 | YEAR TO DATE    |                 | FISCAL BEG: 1 |  |
|---|----------------|----------------|-----------------|--------------|-----------------|-----------------|-----------------|---------------|--|
| DESCRIPTION                                   | ---ACTUAL---   | ---BUDGET---   | ---VAR.---      | -BUD%-       | ---ACTUAL---    | ---BUDGET---    | ---VAR.---      | --BUD%--      |  |
| 6812 ASSOCIATION ADMIN EXPENSE                | 0.00           | 53.32          | -53.32          |              | 150.00          | 213.28          | -63.28          |               |  |
| 6850 MANAGEMENT SERVICES                      | 1923.21        | 1918.19        | 5.02            |              | 7692.84         | 7672.76         | 20.08           |               |  |
| 6870 AUDIT/PUBLIC ACCOUNTING                  | 0.00           | 1078.56        | -1078.56        |              | 0.00            | 1078.56         | -1078.56        |               |  |
| 6880 LEGAL FEES                               | -552.47        | 325.00         | -877.47         |              | 805.70          | 1300.00         | -494.30         |               |  |
| 6882 LEGAL FEES-COLLECTIONS                   | -2130.99       | 462.83         | -2593.82        |              | 14112.27        | 1851.32         | 12260.95        |               |  |
| <b>TOTAL PROFESSIONAL SERVICES</b>            | <b>-590.28</b> | <b>4437.90</b> | <b>-5028.18</b> | <b>-13.3</b> | <b>25138.84</b> | <b>14515.92</b> | <b>10622.92</b> | <b>173.2</b>  |  |
| <b>OTHER EXPENSES:</b>                        |                |                |                 |              |                 |                 |                 |               |  |
| 7530 ALLOWANCE FOR DELINQUENCIES              | 0.00           | 400.00         | -400.00         |              | 0.00            | 1600.00         | -1600.00        |               |  |
| 7550 MISCELLANEOUS EXPENSE                    | 0.00           | 0.00           | 0.00            |              | 30.00           | 0.00            | 30.00           |               |  |
| 7559 MISC SUPPORT EXP-FEES/INSPECT            | 0.00           | 50.00          | -50.00          |              | 50.00           | 200.00          | -150.00         |               |  |
| 7710 REAL PROPERTY TAX                        | 0.00           | 0.00           | 0.00            |              | 100.00          | 200.04          | -100.04         |               |  |
| 7720 STATE GENERAL EXCISE TAX                 | 0.00           | 0.00           | 0.00            |              | 129.44          | 137.04          | -7.60           |               |  |
| <b>TOTAL OTHER EXPENSES</b>                   | <b>0.00</b>    | <b>450.00</b>  | <b>-450.00</b>  | <b>0.0</b>   | <b>309.44</b>   | <b>2137.08</b>  | <b>-1827.64</b> | <b>14.5</b>   |  |
| <b>TOTAL OPERATING EXPENSES</b>               | <b>2508.09</b> | <b>7310.93</b> | <b>-4802.84</b> | <b>34.3</b>  | <b>35234.54</b> | <b>26345.12</b> | <b>8889.42</b>  | <b>133.7</b>  |  |
| <b>OPERATING SURPLUS/DEFICIT</b>              | <b>5092.79</b> | <b>1132.08</b> | <b>3960.71</b>  | <b>449.9</b> | <b>12419.75</b> | <b>7426.92</b>  | <b>4992.83</b>  | <b>167.2</b>  |  |
| <b>CAPITAL IMPR AND MAJOR REP &amp; REPL:</b> |                |                |                 |              |                 |                 |                 |               |  |
| 8570 PLUMBING SYSTEM                          | 292.43         | 0.00           | 292.43          |              | 2310.61         | 0.00            | 2310.61         |               |  |
| <b>TOTAL CAPITAL IMPR AND MAJOR</b>           | <b>292.43</b>  | <b>0.00</b>    | <b>292.43</b>   | <b>0.0</b>   | <b>2310.61</b>  | <b>0.00</b>     | <b>2310.61</b>  | <b>0.0</b>    |  |
| <b>TOTAL CASH DISBURSEMENTS</b>               | <b>2800.52</b> | <b>7310.93</b> | <b>-4510.41</b> | <b>38.3</b>  | <b>37545.15</b> | <b>26345.12</b> | <b>11200.03</b> | <b>142.5</b>  |  |
| <b>CHANGE IN SECURITY DEPOSITS</b>            | <b>1000.00</b> | <b>0.00</b>    | <b>1000.00</b>  | <b>0.0</b>   | <b>1300.00</b>  | <b>0.00</b>     | <b>1300.00</b>  | <b>0.0</b>    |  |
| <b>CHANGE TO TOTAL CASH &amp; RESERVE</b>     | <b>5800.36</b> | <b>1132.08</b> | <b>4668.28</b>  |              | <b>11409.14</b> | <b>7426.92</b>  | <b>3982.22</b>  |               |  |

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**KAILUA VIEW ESTATES ASSOC INC**  
**CASH REPORT**  
**AS OF 04/30/2019**

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

HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: MICHELLE TENORIO

DATE PRINTED: 5/13/2019

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 *                            |      |         |        | 40,697.33            | 4,722.11               | 45,419.44         |
| 1365 TERR LQ #*****9554                            |      |         | 0.2200 | 35,787.29            | 984.00                 | 36,771.29         |
| <b>TOTAL OPERATIONS</b>                            |      |         |        | <u>76,484.62</u>     | <u>5,706.11</u>        | <u>82,190.73</u>  |
| <b>RESERVES</b>                                    |      |         |        |                      |                        |                   |
| 1775 FHB LQ #*****0663                             |      |         | 1.8500 | 51,147.43            | 94.25                  | 51,241.68         |
| 1831 HTEFCU LQ #*****6020                          |      |         | 0.1500 | 22,532.19            | 0.00                   | 22,532.19         |
| <b>TOTAL RESERVES</b>                              |      |         |        | <u>73,679.62</u>     | <u>94.25</u>           | <u>73,773.87</u>  |
| <b>TOTAL ASSOCIATION CASH</b>                      |      |         |        | <u>150,164.24</u>    | <u>5,800.36</u>        | <u>155,964.60</u> |
| <b>LESS: RESTRICTED CASH (HELD FOR OTHERS)</b>     |      |         |        |                      |                        |                   |
| 4300 FACILITY DEPOSITS                             |      |         |        | 175.00               | 1,000.00               | 1,175.00          |
| 4305 SECURITY DEPOSIT-KEYS                         |      |         |        | 675.00               | 0.00                   | 675.00            |
| <b>TOTAL RESTRICTED CASH (HELD FOR OTHERS)</b>     |      |         |        | <u>850.00</u>        | <u>1,000.00</u>        | <u>1,850.00</u>   |
| <b>NET ASSOCIATION AVAILABLE CASH AND DEPOSITS</b> |      |         |        | <u>149,314.24</u>    | <u>4,800.36</u>        | <u>154,114.60</u> |

\* CHECKING ACCOUNT MAY INCLUDE PENDING CAPITAL EXPENSES

BEGINNING CASH BAL.-B.O.Y. 144,555.46

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**KAILUA VIEW ESTATES ASSOC INC**  
**CASH BY INSTITUTION**  
**AS OF 04/30/2019**

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HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: MICHELLE TENORIO

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**CASH BY INSTITUTION:**

|                          | BEGINNING<br>BALANCE | TRANSFERS<br>TO/(FROM) | ENDING<br>BALANCE |
|--------------------------|----------------------|------------------------|-------------------|
| CENTRAL PACIFIC BANK     | 40,697.33            | 4,722.11               | 45,419.44         |
| FIRST HAWAIIAN BANK      | 51,147.43            | 94.25                  | 51,241.68         |
| HAWAIIAN FINANCIAL FCU   | 22,532.19            | 0.00                   | 22,532.19         |
| TERRITORIAL SAVINGS BANK | 35,787.29            | 984.00                 | 36,771.29         |
| <b>TOTAL CASH</b>        | <u>150,164.24</u>    | <u>5,800.36</u>        | <u>155,964.60</u> |