

**KAILUA VIEW ESTATES ASSOC INC
MANAGEMENT REPORT PACKAGE
FOR PERIOD ENDED 05/31/2019**

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
 PAGE: 1

KAILUA VIEW ESTATES ASSOC INC
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR PERIOD ENDED 05/31/2019

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

ACCOUNTANT: MICHELLE TENORIO

DATE PRINTED: 06/14/2019

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	1720.88	8443.01	-6722.13	20.4	44627.25	42215.05	2412.20	105.7	
5190 LEGAL FEE REIMBURSEMENT	287.44	0.00	287.44		3517.74	0.00	3517.74		
5201 COLLECTION LETTER 1 COST	0.00	0.00	0.00		14.00	0.00	14.00		
5202 COLLECTION LETTER 2 COST	33.00	0.00	33.00		142.00	0.00	142.00		
5203 COLLECTION LETTER 3 COST	0.00	0.00	0.00		63.00	0.00	63.00		
5270 INTEREST FROM INVESTMENTS	97.58	0.00	97.58		491.04	0.00	491.04		
5290 INTEREST FROM CHECKING	1.81	0.00	1.81		10.67	0.00	10.67		
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		
TOTAL CASH RECEIPTS	2140.71	8443.01	-6302.30	25.4	49795.00	42215.05	7579.95	118.0	
UTILITIES:									
6010 ELECTRICITY	69.87	68.85	1.02		371.95	344.25	27.70		
6030 WATER	536.49	257.37	279.12		1725.79	1286.85	438.94		
TOTAL UTILITIES	606.36	326.22	280.14	185.9	2097.74	1631.10	466.64	128.6	
CONT CONTRACTS:									
6220 CONTRACT-CLEANING SERVICES	619.75	315.95	303.80		1531.15	1579.75	-48.60		
6240 CONTRACT-GROUNDS	1390.00	1390.00	0.00		6950.00	6950.00	0.00		
6280 CONTRACT-PEST CONTROL	47.00	46.87	0.13		235.00	234.35	0.65		
6310 CONTRACT-SECURITY EQPMT	0.00	47.00	-47.00		0.00	235.00	-235.00		
TOTAL CONT CONTRACTS	2056.75	1799.82	256.93	114.3	8716.15	8999.10	-282.95	96.9	
BUILDING MAINTENANCE:									
6550 GROUNDS	0.00	102.00	-102.00		308.09	510.00	-201.91		
6552 GROUNDS-TREE TRIMMING	313.32	312.48	0.84		313.32	312.48	0.84		
6601 PEST CONTROL	115.92	26.93	88.99		115.92	134.65	-18.73		
6635 SECURITY EQUIP-COMMUNICATIONS	0.00	25.00	-25.00		0.00	125.00	-125.00		
6690 MISCL REPAIRS & PURCHASES	0.00	143.06	-143.06		1327.39	715.30	612.09		
TOTAL BUILDING MAINTENANCE	429.24	609.47	-180.23	70.4	2064.72	1797.43	267.29	114.9	
PROFESSIONAL SERVICES:									

----- 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 05/31/2019

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

ACCOUNTANT: MICHELLE TENORIO

DATE PRINTED: 06/14/2019

BLD ACCT: 2786	DESCRIPTION	CURRENT MONTH				YEAR TO DATE				FISCAL BEG: 1
		---ACTUAL---	---BUDGET---	---VAR.---	-BUD%-	---ACTUAL---	---BUDGET---	---VAR.---	--BUD%--	
6810	ADMIN SUPPLIES & SVCS	388.58	600.00	-211.42		2766.61	3000.00	-233.39		
6812	ASSOCIATION ADMIN EXPENSE	0.00	53.32	-53.32		150.00	266.60	-116.60		
6850	MANAGEMENT SERVICES	1923.21	1918.19	5.02		9616.05	9590.95	25.10		
6870	AUDIT/PUBLIC ACCOUNTING	0.00	0.00	0.00		0.00	1078.56	-1078.56		
6880	LEGAL FEES	0.00	325.00	-325.00		805.70	1625.00	-819.30		
6882	LEGAL FEES-COLLECTIONS	0.00	462.83	-462.83		14112.27	2314.15	11798.12		
	TOTAL PROFESSIONAL SERVICES	2311.79	3359.34	-1047.55	68.8	27450.63	17875.26	9575.37	153.6	
	OTHER EXPENSES:									
7341	INSURANCE-UMBRELLA-GENERAL	1264.00	0.00	1264.00		1264.00	0.00	1264.00		
7530	ALLOWANCE FOR DELINQUENCIES	0.00	400.00	-400.00		0.00	2000.00	-2000.00		
7550	MISCELLANEOUS EXPENSE	0.00	0.00	0.00		30.00	0.00	30.00		
7559	MISC SUPPORT EXP-FEES/INSPECT	50.00	50.00	0.00		100.00	250.00	-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		
	TOTAL OTHER EXPENSES	1314.00	450.00	864.00	292.0	1623.44	2587.08	-963.64	62.8	
	TOTAL OPERATING EXPENSES	6718.14	6544.85	173.29	102.6	41952.68	32889.97	9062.71	127.6	
	OPERATING SURPLUS/DEFICIT	-4577.43	1898.16	-6475.59	-241.2	7842.32	9325.08	-1482.76	84.1	
	CAPITAL IMPR AND MAJOR REP & REPL:									
8570	PLUMBING SYSTEM	292.43	0.00	292.43		2603.04	0.00	2603.04		
	TOTAL CAPITAL IMPR AND MAJOR	292.43	0.00	292.43	0.0	2603.04	0.00	2603.04	0.0	
	TOTAL CASH DISBURSEMENTS	7010.57	6544.85	465.72	107.1	44555.72	32889.97	11665.75	135.5	
	CHANGE IN SECURITY DEPOSITS	-500.00	0.00	-500.00	0.0	800.00	0.00	800.00	0.0	
	CHANGE TO TOTAL CASH & RESERVE	-5369.86	1898.16	-7268.02		6039.28	9325.08	-3285.80		

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

NANI KAILUA DR
KAILUA-KONA HI 96740

ACCT. NO: 2786

PAGE: 1

KAILUA VIEW ESTATES ASSOC INC
CASH REPORT
AS OF 05/31/2019

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

HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: MICHELLE TENORIO

DATE PRINTED: 6/14/2019

BLD NUM: 2786

FISCAL BEG: 01 PAGE: 1

	TERM	MATURES	RATE	BEGINNING BALANCE	TRANSFERS TO/(FROM)	ENDING BALANCE
OPERATIONS						
1000 CHECKING ACCOUNT *				45,419.44	-6,451.44	38,968.00
1365 TERR LQ #*****9554			0.2200	36,771.29	984.00	37,755.29
TOTAL OPERATIONS				<u>82,190.73</u>	<u>-5,467.44</u>	<u>76,723.29</u>
RESERVES						
1775 FHB LQ #*****0663			1.8500	51,241.68	97.58	51,339.26
1831 HTEFCU LQ #*****6020			0.1500	22,532.19	0.00	22,532.19
TOTAL RESERVES				<u>73,773.87</u>	<u>97.58</u>	<u>73,871.45</u>
TOTAL ASSOCIATION CASH				<u>155,964.60</u>	<u>-5,369.86</u>	<u>150,594.74</u>
LESS: RESTRICTED CASH (HELD FOR OTHERS)						
4300 FACILITY DEPOSITS				1,175.00	-500.00	675.00
4305 SECURITY DEPOSIT-KEYS				675.00	0.00	675.00
TOTAL RESTRICTED CASH (HELD FOR OTHERS)				<u>1,850.00</u>	<u>-500.00</u>	<u>1,350.00</u>
NET ASSOCIATION AVAILABLE CASH AND DEPOSITS				<u>154,114.60</u>	<u>-4,869.86</u>	<u>149,244.74</u>

* CHECKING ACCOUNT MAY INCLUDE PENDING CAPITAL EXPENSES

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

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

NANI KAILUA DR
KAILUA-KONA HI 96740

ACCT. NO: 2786

PAGE: 1

KAILUA VIEW ESTATES ASSOC INC
CASH BY INSTITUTION
AS OF 05/31/2019

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

HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: MICHELLE TENORIO

DATE PRINTED: 6/14/2019

BLD NUM: 2786

FISCAL BEG: 01 PAGE: 1

CASH BY INSTITUTION:

	BEGINNING BALANCE	TRANSFERS TO/(FROM)	ENDING BALANCE
CENTRAL PACIFIC BANK	45,419.44	-6,451.44	38,968.00
FIRST HAWAIIAN BANK	51,241.68	97.58	51,339.26
HAWAIIAN FINANCIAL FCU	22,532.19	0.00	22,532.19
TERRITORIAL SAVINGS BANK	36,771.29	984.00	37,755.29
TOTAL CASH	<u>155,964.60</u>	<u>-5,369.86</u>	<u>150,594.74</u>