

**KAILUA VIEW ESTATES ASSOC INC
MANAGEMENT REPORT PACKAGE
FOR PERIOD ENDED 09/30/2019**

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 09/30/2019

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

ACCOUNTANT: SONNY JAMES ARANA

DATE PRINTED: 10/15/2019

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	527.09	8443.01	-7915.92	6.2	54479.58	75987.09	-21507.51	71.7	
5190 LEGAL FEE REIMBURSEMENT	0.00	0.00	0.00		8533.13	0.00	8533.13		
5201 COLLECTION LETTER 1 COST	0.00	0.00	0.00		21.00	0.00	21.00		
5202 COLLECTION LETTER 2 COST	0.00	0.00	0.00		196.03	0.00	196.03		
5203 COLLECTION LETTER 3 COST	16.00	0.00	16.00		175.00	0.00	175.00		
5270 INTEREST FROM INVESTMENTS	188.33	0.00	188.33		1020.12	0.00	1020.12		
5290 INTEREST FROM CHECKING	1.19	0.00	1.19		16.36	0.00	16.36		
5370 OTHER TAXABLE RECEIPTS	0.00	0.00	0.00		200.00	0.00	200.00		
5378 FINES	0.00	0.00	0.00		1629.30	0.00	1629.30		
TOTAL CASH RECEIPTS	732.61	8443.01	-7710.40	8.7	66270.52	75987.09	-9716.57	87.2	
UTILITIES:									
6010 ELECTRICITY	67.91	68.85	-0.94		582.13	619.65	-37.52		
6030 WATER	0.00	257.37	-257.37		2593.50	2316.33	277.17		
TOTAL UTILITIES	67.91	326.22	-258.31	20.8	3175.63	2935.98	239.65	108.2	
CONT CONTRACTS:									
6220 CONTRACT-CLEANING SERVICES	0.00	315.95	-315.95		2114.45	2843.55	-729.10		
6240 CONTRACT-GROUNDS	0.00	1390.00	-1390.00		9730.00	12510.00	-2780.00		
6280 CONTRACT-PEST CONTROL	0.00	46.87	-46.87		376.00	421.83	-45.83		
6310 CONTRACT-SECURITY EQPMT	0.00	47.00	-47.00		0.00	423.00	-423.00		
TOTAL CONT CONTRACTS	0.00	1799.82	-1799.82	0.0	12220.45	16198.38	-3977.93	75.4	
BUILDING MAINTENANCE:									
6550 GROUNDS	0.00	102.00	-102.00		308.09	918.00	-609.91		
6552 GROUNDS-TREE TRIMMING	0.00	0.00	0.00		313.32	312.48	0.84		
6601 PEST CONTROL	13.57	26.93	-13.36		270.06	242.37	27.69		
6635 SECURITY EQUIP-COMMUNICATIONS	0.00	25.00	-25.00		0.00	225.00	-225.00		
6690 MISCL REPAIRS & PURCHASES	0.00	143.06	-143.06		2004.04	1287.54	716.50		
TOTAL BUILDING MAINTENANCE	13.57	296.99	-283.42	4.6	2895.51	2985.39	-89.88	97.0	
PROFESSIONAL SERVICES:									

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DESCRIPTION	---ACTUAL---	---BUDGET---	---VAR.---	-BUD%-	---ACTUAL---	---BUDGET---	---VAR.---	--BUD%--	
6810 ADMIN SUPPLIES & SVCS	600.00	600.00	0.00		4884.27	5400.00	-515.73		
6811 COLLECTION LETTERS	0.00	0.00	0.00		240.00	0.00	240.00		
6812 ASSOCIATION ADMIN EXPENSE	106.85	53.32	53.53		306.85	479.88	-173.03		
6850 MANAGEMENT SERVICES	1923.21	1918.19	5.02		17308.89	17263.71	45.18		
6870 AUDIT/PUBLIC ACCOUNTING	1361.26	0.00	1361.26		1361.26	1078.56	282.70		
6880 LEGAL FEES	0.00	325.00	-325.00		805.70	2925.00	-2119.30		
6882 LEGAL FEES-COLLECTIONS	0.00	462.83	-462.83		14112.27	4165.47	9946.80		
6891 CONSULTING FEES-GENERAL	0.00	0.00	0.00		0.00	885.36	-885.36		
TOTAL PROFESSIONAL SERVICES	3991.32	3359.34	631.98	118.8	39019.24	32197.98	6821.26	121.2	
OTHER EXPENSES:									
7316 INSURANCE-LIABILITY	0.00	0.00	0.00		2480.73	2497.08	-16.35		
7326 INSURANCE-D&O-GENERAL	0.00	0.00	0.00		1847.00	1847.04	-0.04		
7331 INSURANCE-FIDELITY-GENERAL	0.00	0.00	0.00		855.00	855.00	0.00		
7341 INSURANCE-UMBRELLA-GENERAL	0.00	0.00	0.00		1264.00	6462.60	-5198.60		
7530 ALLOWANCE FOR DELINQUENCIES	0.00	400.00	-400.00		0.00	3600.00	-3600.00		
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		250.00	450.00	-200.00		
7710 REAL PROPERTY TAX	0.00	0.00	0.00		200.00	200.04	-0.04		
7720 STATE GENERAL EXCISE TAX	0.00	0.00	0.00		216.66	274.08	-57.42		
TOTAL OTHER EXPENSES	0.00	450.00	-450.00	0.0	7143.39	16185.84	-9042.45	44.1	
TOTAL OPERATING EXPENSES	4072.80	6232.37	-2159.57	65.3	64454.22	70503.57	-6049.35	91.4	
OPERATING SURPLUS/DEFICIT	-3340.19	2210.64	-5550.83	-151.1	1816.30	5483.52	-3667.22	33.1	
CAPITAL IMPR AND MAJOR REP & REPL:									
8570 PLUMBING SYSTEM	24292.43	0.00	24292.43		27772.76	0.00	27772.76		
TOTAL CAPITAL IMPR AND MAJOR	24292.43	0.00	24292.43	0.0	27772.76	0.00	27772.76	0.0	
TOTAL CASH DISBURSEMENTS	28365.23	6232.37	22132.86	455.1	92226.98	70503.57	21723.41	130.8	
CHANGE IN SECURITY DEPOSITS	0.00	0.00	0.00	0.0	-200.00	0.00	-200.00	0.0	

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KAILUA VIEW ESTATES ASSOC INC
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FOR PERIOD ENDED 09/30/2019

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BLD ACCT: 2786 DESCRIPTION	CURRENT MONTH				YEAR TO DATE				FISCAL BEG: 1
	---ACTUAL---	---BUDGET---	---VAR.---	-BUD%--	---ACTUAL---	---BUDGET---	---VAR.---	--BUD%--	
CHANGE TO TOTAL CASH & RESERVE	<u>-27632.62</u>	<u>2210.64</u>	<u>-29843.26</u>		<u>-26156.46</u>	<u>5483.52</u>	<u>-31639.98</u>		

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NANI KAILUA DR
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KAILUA VIEW ESTATES ASSOC INC
CASH REPORT
AS OF 09/30/2019

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HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: SONNY JAMES ARANA

DATE PRINTED: 10/15/2019

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FISCAL BEG: 01 PAGE: 1

	TERM	MATURES	RATE	BEGINNING BALANCE	TRANSFERS TO/(FROM)	ENDING BALANCE
OPERATIONS						
1000 CHECKING ACCOUNT *				31,112.13	-27,820.95	3,291.18
1175 FHB LQ #*****3700			1.8000	40,747.00	66.78	40,813.78
TOTAL OPERATIONS				<u>71,859.13</u>	<u>-27,754.17</u>	<u>44,104.96</u>
RESERVES						
1775 FHB LQ #*****0663			1.8000	51,622.93	84.60	51,707.53
1776 FHB LQ #*****3697			1.8000	22,549.56	36.95	22,586.51
TOTAL RESERVES				<u>74,172.49</u>	<u>121.55</u>	<u>74,294.04</u>
TOTAL ASSOCIATION CASH				<u>146,031.62</u>	<u>-27,632.62</u>	<u>118,399.00</u>
LESS: RESTRICTED CASH (HELD FOR OTHERS)						
4300 FACILITY DEPOSITS				-325.00	0.00	-325.00
4305 SECURITY DEPOSIT-KEYS				675.00	0.00	675.00
TOTAL RESTRICTED CASH (HELD FOR OTHERS)				<u>350.00</u>	<u>0.00</u>	<u>350.00</u>
NET ASSOCIATION AVAILABLE CASH AND DEPOSITS				<u>145,681.62</u>	<u>-27,632.62</u>	<u>118,049.00</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 09/30/2019

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HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: SONNY JAMES ARANA

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FISCAL BEG: 01 PAGE: 1

CASH BY INSTITUTION:

	BEGINNING BALANCE	TRANSFERS TO/(FROM)	ENDING BALANCE
CENTRAL PACIFIC BANK	31,112.13	-27,820.95	3,291.18
FIRST HAWAIIAN BANK	114,919.49	188.33	115,107.82
TOTAL CASH	<u>146,031.62</u>	<u>-27,632.62</u>	<u>118,399.00</u>