



Unaudited
Financial Statements

**Kealia Kai Owners
Association**

October 31, 2020

Alina Kuznetsova, Community Association Manager

The information contained in this report is confidential and proprietary. Federal law prohibits the sharing of this information with any but authorized individuals. In order to facilitate electronic payment of certain taxes, to effect direct deposits for those employees who have elected this service (if any), to pay those vendors that are set up to receive electronic payments and to deposit owner payments for maintenance fees, dues and other association charges transacted through a Direct Debit system, Associa Hawaii maintains the ability to access your operating account for wire and ACH (Automatic Clearing House) transactions


 Alina Kuznetsova, CAM

Balance Sheet Report Kealia Kai Owners Association

As of October 31, 2020

	<u>Balance Oct 31, 2020</u>	<u>Balance Sep 30, 2020</u>	<u>Change</u>
<u>Assets</u>			
Operating Funds			
1001 - OP CASH,CIT,5661	164,489.77	132,410.09	32,079.68
1657 - Due to/From Reserves	100,100.00	100,100.00	0.00
Total Operating Funds	264,589.77	232,510.09	32,079.68
Reserve Funds			
1300 - RSV Cash,BDP,MMFs MS 1641	184,733.82	184,731.91	1.91
1325 - RSV MMKT,HSB,4077	21,061.12	29,665.65	(8,604.53)
1470 - RSV SAV MS 1641	198,876.36	198,855.18	21.18
1471 - RSV SAV HSB 1176	100,121.22	100,112.72	8.50
1490 - RSV CONT,HSB,2338	19,992.76	19,990.21	2.55
1658 - Due To/From Operating	(100,100.00)	(100,100.00)	0.00
Total Reserve Funds	424,685.28	433,255.67	(8,570.39)
Accounts Receivable			
1500 - Residential Assessments Receivable	28,240.85	3,847.58	24,393.27
Total Accounts Receivable	28,240.85	3,847.58	24,393.27
Prepaid Expenses			
1602 - Prepaid Insurance, Commercial Gen Liab	132.50	198.75	(66.25)
1606 - Prepaid Insurance, Directors & Officers	219.34	329.01	(109.67)
1618 - Prepaid Insurance, Umbrella Liability	210.00	315.00	(105.00)
Total Prepaid Expenses	561.84	842.76	(280.92)
Total Assets	718,077.74	670,456.10	47,621.64

Balance Sheet Report
Kealia Kai Owners Association
As of October 31, 2020

	<u>Balance Oct 31, 2020</u>	<u>Balance Sep 30, 2020</u>	<u>Change</u>
<u>Liabilities</u>			
Accounts Payable			
2015 - Returned Check Fee Payable	(30.00)	(30.00)	0.00
Total Accounts Payable	<u>(30.00)</u>	<u>(30.00)</u>	<u>0.00</u>
Deposits Held			
2525 - Architectural Review Fees Deposit	140,532.72	140,532.72	0.00
Total Deposits Held	<u>140,532.72</u>	<u>140,532.72</u>	<u>0.00</u>
Prepaid Assessments			
2550 - Prepaid Assessments	6,433.36	37,471.78	(31,038.42)
Total Prepaid Assessments	<u>6,433.36</u>	<u>37,471.78</u>	<u>(31,038.42)</u>
Other Liabilities			
2026 - New Account Setup Fee	0.00	90.00	(90.00)
Total Other Liabilities	<u>0.00</u>	<u>90.00</u>	<u>(90.00)</u>
Total Liabilities	<u>146,936.08</u>	<u>178,064.50</u>	<u>(31,128.42)</u>
<u>Owners' Equity</u>			
Owners Equity - Prior Years			
3000 - Owners Equity - Prior Years	47,964.22	47,964.22	0.00
Total Owners Equity - Prior Years	<u>47,964.22</u>	<u>47,964.22</u>	<u>0.00</u>

Balance Sheet Report
Kealia Kai Owners Association
As of October 31, 2020

	<u>Balance Oct 31, 2020</u>	<u>Balance Sep 30, 2020</u>	<u>Change</u>
<u>Owners' Equity</u>			
Capital Reserves - Prior Years			
3102 - Reserve Equity - Prior Years	420,000.74	420,000.74	0.00
Total Capital Reserves - Prior Years	<u>420,000.74</u>	<u>420,000.74</u>	<u>0.00</u>
Total Owners' Equity	<u>467,964.96</u>	<u>467,964.96</u>	<u>0.00</u>
 Net Income / (Loss)	 <u>103,176.70</u>	 <u>24,426.64</u>	 <u>78,750.06</u>
Total Liabilities and Equity	<u><u>718,077.74</u></u>	<u><u>670,456.10</u></u>	<u><u>47,621.64</u></u>

NOT FOR RESALE

Income Statement Report Kealia Kai Owners Association Operating

Alina
Alina Kuznetsova, CAM

October 01, 2020 thru October 31, 2020

	Actual	Current Period Budget	Variance	Actual	Year to Date (10 months) Budget	Variance	Annual Budget	Budget Remaining
Income								
Assessment Income								
4065 - Community Association Dues	120,588.30	120,588.00	0.30	482,353.20	482,352.00	1.20	482,352.00	(1.20)
Total Assessment Income	120,588.30	120,588.00	0.30	482,353.20	482,352.00	1.20	482,352.00	(1.20)
Collections Income								
4705 - NSF Service Fees	0.00	0.00	0.00	10.00	0.00	10.00	0.00	(10.00)
4710 - Late Fees	275.61	0.00	275.61	620.12	0.00	620.12	0.00	(620.12)
Total Collections Income	275.61	0.00	275.61	630.12	0.00	630.12	0.00	(630.12)
Investment Income								
4900 - Interest Earned - Operating Accounts	6.69	0.00	6.69	62.25	0.00	62.25	0.00	(62.25)
Total Investment Income	6.69	0.00	6.69	62.25	0.00	62.25	0.00	(62.25)
Total Operating Income	120,870.60	120,588.00	282.60	483,045.57	482,352.00	693.57	482,352.00	(693.57)
Expense								
Administrative								
5000 - General Administrative	6.28	5.00	1.28	34.54	50.00	(15.46)	60.00	25.46
5005 - Annual Assn Mtg Expense	0.00	0.00	0.00	0.00	360.00	(360.00)	360.00	360.00
5025 - Collection Charges	17.28	10.00	7.28	72.23	100.00	(27.77)	120.00	47.77
5030 - Coupon Costs	0.00	0.00	0.00	152.35	0.00	152.35	0.00	(152.35)
5090 - Office Supplies	44.77	20.00	24.77	178.58	200.00	(21.42)	240.00	61.42
5100 - Records Storage	4.19	21.00	(16.81)	41.90	210.00	(168.10)	252.00	210.10
5105 - Reserve Studies	0.00	0.00	0.00	0.00	348.00	(348.00)	348.00	348.00
5195 - Other Administrative Services	0.00	0.00	0.00	15.71	0.00	15.71	0.00	(15.71)
Total Administrative	72.52	56.00	16.52	495.31	1,268.00	(772.69)	1,380.00	884.69
Communications								
5210 - Printing & Copying	0.63	30.00	(29.37)	177.17	300.00	(122.83)	360.00	182.83
5215 - Postage	11.68	30.00	(18.32)	125.03	300.00	(174.97)	360.00	234.97
Total Communications	12.31	60.00	(47.69)	302.20	600.00	(297.80)	720.00	417.80

Income Statement Report

Kealia Kai Owners Association

Operating

October 01, 2020 thru October 31, 2020

	Actual	Current Period Budget	Variance	Actual	Year to Date (10 months) Budget	Variance	Annual Budget	Budget Remaining
Expense								
Insurance								
5415 - D&O Insurance Premiums	109.67	100.00	9.67	1,096.66	1,000.00	96.66	1,200.00	103.34
5420 - Umbrella Liability Premiums	105.00	100.00	5.00	1,050.00	1,000.00	50.00	1,200.00	150.00
5445 - General Liability Insurance Premiums	66.25	70.00	(3.75)	662.50	700.00	(37.50)	840.00	177.50
Total Insurance	280.92	270.00	10.92	2,809.16	2,700.00	109.16	3,240.00	430.84
Utilities								
6000 - Electric Service	222.85	300.00	(77.15)	2,182.37	3,000.00	(817.63)	3,600.00	1,417.63
6025 - Water Service	0.00	0.00	0.00	55,090.46	36,000.00	19,090.46	36,000.00	(19,090.46)
6050 - Telephone Service	0.00	47.00	(47.00)	428.92	470.00	(41.08)	564.00	135.08
Total Utilities	222.85	347.00	(124.15)	57,701.75	39,470.00	18,231.75	40,164.00	(17,537.75)
Landscaping								
6100 - Grounds & Landscaping - Contract	23,913.60	23,915.00	(1.40)	238,782.60	239,150.00	(367.40)	286,980.00	48,197.40
6150 - Seasonal Color/Plantings	0.00	878.00	(878.00)	0.00	8,780.00	(8,780.00)	10,536.00	10,536.00
6199 - Landscape Other	0.00	0.00	0.00	6,593.71	0.00	6,593.71	0.00	(6,593.71)
Total Landscaping	23,913.60	24,793.00	(879.40)	245,376.31	247,930.00	(2,553.69)	297,516.00	52,139.69
Contracted Services								
6440 - Safety & Security	3,769.63	5,500.00	(1,730.37)	30,400.04	55,000.00	(24,599.96)	66,000.00	35,599.96
Total Contracted Services	3,769.63	5,500.00	(1,730.37)	30,400.04	55,000.00	(24,599.96)	66,000.00	35,599.96
Repair & Maintenance								
6600 - General Repair & Maintenance	0.00	50.00	(50.00)	0.00	500.00	(500.00)	600.00	600.00
6620 - Grounds Repair & Maintenance	565.44	1,000.00	(434.56)	1,001.84	10,000.00	(8,998.16)	12,000.00	10,998.16
6795 - Other Supplies/Repair & Maintenance	0.00	100.00	(100.00)	0.00	1,000.00	(1,000.00)	1,200.00	1,200.00
Total Repair & Maintenance	565.44	1,150.00	(584.56)	1,001.84	11,500.00	(10,498.16)	13,800.00	12,798.16
Professional Services								
7000 - Audit & Tax Services	0.00	0.00	0.00	1,780.10	1,776.00	4.10	1,776.00	(4.10)
7030 - Legal Services - General Counsel	196.34	500.00	(303.66)	781.42	5,000.00	(4,218.58)	6,000.00	5,218.58
7040 - Management Fees	1,560.00	1,560.00	0.00	15,600.20	15,600.00	0.20	18,720.00	3,119.80

Income Statement Report Kealia Kai Owners Association Operating

October 01, 2020 thru October 31, 2020

	Actual	Current Period Budget	Variance	Actual	Year to Date (10 months) Budget	Variance	Annual Budget	Budget Remaining
Expense								
Professional Services								
7095 - Other Professional Services	256.54	30.00	226.54	1,013.95	300.00	713.95	360.00	(653.95)
Total Professional Services	2,012.88	2,090.00	(77.12)	19,175.67	22,676.00	(3,500.33)	26,856.00	7,680.33
Taxes								
9025 - General Excise Tax	0.00	13.00	(13.00)	291.13	130.00	161.13	156.00	(135.13)
Total Taxes	0.00	13.00	(13.00)	291.13	130.00	161.13	156.00	(135.13)
Other Expenses								
9105 - Reserve Contribution Expense	2,700.00	2,700.00	0.00	27,000.00	27,000.00	0.00	32,400.00	5,400.00
Total Other Expenses	2,700.00	2,700.00	0.00	27,000.00	27,000.00	0.00	32,400.00	5,400.00
Total Operating Expense	33,550.15	36,979.00	(3,428.85)	384,553.41	408,274.00	(23,720.59)	482,232.00	97,678.59
Total Operating Income / (Loss)	87,320.45	83,609.00	3,711.45	98,492.16	74,078.00	24,414.16	120.00	(98,372.16)

Income Statement Report Kealia Kai Owners Association Reserves

October 01, 2020 thru October 31, 2020

	Actual	Current Period Budget	Variance	Actual	Year to Date (10 months) Budget	Variance	Annual Budget	Budget Remaining
<u>Income</u>								
Investment Income								
4905 - Reserve Contribution Income	2,700.00	2,700.00	0.00	27,000.00	27,000.00	0.00	32,400.00	5,400.00
4910 - Interest Earned - Reserve Accounts	37.61	0.00	37.61	1,254.32	0.00	1,254.32	0.00	(1,254.32)
Total Investment Income	2,737.61	2,700.00	37.61	28,254.32	27,000.00	1,254.32	32,400.00	4,145.68
Total Reserves Income	2,737.61	2,700.00	37.61	28,254.32	27,000.00	1,254.32	32,400.00	4,145.68
<u>Expense</u>								
Reserve Expenses								
9800 - Repair & Replacement Expenses	11,308.00	0.00	11,308.00	23,569.78	0.00	23,569.78	0.00	(23,569.78)
Total Reserve Expenses	11,308.00	0.00	11,308.00	23,569.78	0.00	23,569.78	0.00	(23,569.78)
Total Reserves Expense	11,308.00	0.00	11,308.00	23,569.78	0.00	23,569.78	0.00	(23,569.78)
Total Reserves Income / (Loss)	(8,570.39)	2,700.00	(11,270.39)	4,684.54	27,000.00	(22,315.46)	32,400.00	27,715.46
Total Association Net Income / (Loss)	78,750.06	86,309.00	(7,558.94)	103,176.70	101,078.00	2,098.70	32,520.00	(70,656.70)

Income and Expense Trend Report

Kealia Kai Owners Association

Operating

As of October 31, 2020

Account Description	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Budget	Dec Budget	Full Year Actual	Total Budget
Assessment Income														
4065 - Community Association Dues	120,588	0	0	120,588	0	0	120,588	0	0	120,588			482,353	482,352
Total Assessment Income	120,588	0	0	120,588	0	0	120,588	0	0	120,588	0	0	482,353	482,352
Collections Income														
4705 - NSF Service Fees	10	0	0	0	0	0	0	0	0	0			10	0
4710 - Late Fees	172	(34)	(138)	103	(34)	0	207	34	34	276			620	0
Total Collections Income	182	(34)	(138)	103	(34)	0	207	34	34	276	0	0	630	0
Investment Income														
4900 - Interest Earned - Operating Account	7	7	6	7	7	4	6	6	5	7			62	0
Total Investment Income	7	7	6	7	7	4	6	6	5	7	0	0	62	0
Total Income	120,778	(28)	(132)	120,699	(28)	4	120,801	41	40	120,871	0	0	483,046	482,352
Administrative														
5000 - General Administrative	9	0	0	9	0	0	9	0	0	6			35	60
5005 - Annual Assn Mtg Expense	0	0	0	0	0	0	0	0	0	0			0	360
5025 - Collection Charges	9	0	3	0	11	6	9	9	6	17			72	120
5030 - Coupon Costs	0	0	50	0	0	50	0	0	52	0			152	0
5090 - Office Supplies	10	7	20	4	14	25	14	10	31	45			179	240
5100 - Records Storage	4	0	8	0	4	8	4	4	4	4			42	252
5105 - Reserve Studies	0	0	0	0	0	0	0	0	0	0			0	348
5195 - Other Administrative Services	0	0	16	0	0	0	0	0	0	0			16	0
Total Administrative	33	7	97	13	29	90	37	23	93	73	0	0	495	1,380
Communications														
5210 - Printing & Copying	5	0	0	0	0	0	0	2	168	1			177	360
5215 - Postage	7	3	26	2	9	24	8	6	29	12			125	360
Total Communications	12	3	26	2	9	24	8	8	197	12	0	0	302	720
Insurance														
5415 - D&O Insurance Premiums	110	110	110	110	110	110	110	110	110	110			1,097	1,200
5420 - Umbrella Liability Premiums	105	105	105	105	105	105	105	105	105	105			1,050	1,200

Income and Expense Trend Report

Kealia Kai Owners Association

Operating

As of October 31, 2020

Account Description	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Budget	Dec Budget	Full Year Actual	Total Budget
Insurance														
5445 - General Liability Insurance Premium	66	66	66	66	66	66	66	66	66	66			663	840
Total Insurance	281	281	281	281	281	281	281	281	281	281	0	0	2,809	3,240
Utilities														
6000 - Electric Service	318	237	231	166	193	219	214	221	161	223			2,182	3,600
6025 - Water Service	0	0	0	0	52,790	2,300	0	0	0	0			55,090	36,000
6050 - Telephone Service	105	0	42	47	0	47	92	45	50	0			429	564
Total Utilities	423	237	273	213	52,983	2,566	306	266	212	223	0	0	57,702	40,164
Landscaping														
6100 - Grounds & Landscaping - Contract	23,914	23,914	23,914	23,560	23,914	23,914	23,914	23,914	23,914	23,914			238,783	286,980
6150 - Seasonal Color/Plantings	0	0	0	0	0	0	0	0	0	0			0	10,536
6199 - Landscape Other	0	0	6,594	0	0	0	0	0	0	0			6,594	0
Total Landscaping	23,914	23,914	30,507	23,560	23,914	23,914	23,914	23,914	23,914	23,914	0	0	245,376	297,516
Contracted Services														
6440 - Safety & Security	0	0	0	7,520	3,770	3,875	3,770	3,801	3,895	3,770			30,400	66,000
Total Contracted Services	0	0	0	7,520	3,770	3,875	3,770	3,801	3,895	3,770	0	0	30,400	66,000
Repair & Maintenance														
6600 - General Repair & Maintenance	0	0	0	0	0	0	0	0	0	0			0	600
6620 - Grounds Repair & Maintenance	0	0	0	0	0	0	436	0	0	565			1,002	12,000
6795 - Other Supplies/Repair & Maintenance	0	0	0	0	0	0	0	0	0	0			0	1,200
Total Repair & Maintenance	0	0	0	0	0	0	436	0	0	565	0	0	1,002	13,800
Professional Services														
7000 - Audit & Tax Services	0	0	0	1,780	0	0	0	0	0	0			1,780	1,776
7030 - Legal Services - General Counsel	0	0	0	0	0	0	0	98	487	196			781	6,000
7040 - Management Fees	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560			15,600	18,720
7095 - Other Professional Services	21	0	0	0	21	82	21	0	613	257			1,014	360
Total Professional Services	1,581	1,560	1,560	3,340	1,581	1,642	1,581	1,658	2,659	2,013	0	0	19,176	26,856

Income and Expense Trend Report

Kealia Kai Owners Association

Operating

As of October 31, 2020

Account Description	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Budget	Dec Budget	Full Year Actual	Total Budget
Taxes														
9025 - General Excise Tax	243	0	0	0	0	0	48	0	0	0			291	156
Total Taxes	243	0	0	0	0	0	48	0	0	0	0	0	291	156
Other Expenses														
9105 - Reserve Contribution Expense	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700			27,000	32,400
Total Other Expenses	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	0	0	27,000	32,400
Total Expense	29,186	28,701	35,445	37,629	85,266	35,092	33,081	32,651	33,951	33,550	0	0	384,553	482,232
Total Operating	91,592	(28,729)	(35,577)	83,070	(85,294)	(35,088)	87,720	(32,611)	(33,911)	87,320	0	0	98,492	120

Income and Expense Trend Report

Kealia Kai Owners Association

Reserves

As of October 31, 2020

Account Description	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Budget	Dec Budget	Full Year Actual	Total Budget
Investment Income														
4905 - Reserve Contribution Income	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700			27,000	32,400
4910 - Interest Earned - Reserve Accounts	328	308	232	94	0	118	52	39	46	38			1,254	0
Total Investment Income	3,028	3,008	2,932	2,794	2,700	2,818	2,752	2,739	2,746	2,738	0	0	28,254	32,400
Total Income	3,028	3,008	2,932	2,794	2,700	2,818	2,752	2,739	2,746	2,738	0	0	28,254	32,400
Reserve Expenses														
9800 - Repair & Replacement Expenses	0	0	0	0	0	0	12,262	0	0	11,308			23,570	0
Total Reserve Expenses	0	0	0	0	0	0	12,262	0	0	11,308	0	0	23,570	0
Total Expense	0	0	0	0	0	0	12,262	0	0	11,308	0	0	23,570	0
Total Reserves	3,028	3,008	2,932	2,794	2,700	2,818	(9,510)	2,739	2,746	(8,570)	0	0	4,685	32,400

Income and Expense Trend Report

Kealia Kai Owners Association

As of October 31, 2020

Account Description	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Budget	Dec Budget	Full Year Actual	Total Budget
Assessment Income														
4065 - Community Association Dues	120,588	0	0	120,588	0	0	120,588	0	0	120,588			482,353	482,352
Total Assessment Income	120,588	0	0	120,588	0	0	120,588	0	0	120,588	0	0	482,353	482,352
Collections Income														
4705 - NSF Service Fees	10	0	0	0	0	0	0	0	0	0			10	0
4710 - Late Fees	172	(34)	(138)	103	(34)	0	207	34	34	276			620	0
Total Collections Income	182	(34)	(138)	103	(34)	0	207	34	34	276	0	0	630	0
Investment Income														
4900 - Interest Earned - Operating Account	7	7	6	7	7	4	6	6	5	7			62	0
4905 - Reserve Contribution Income	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700			27,000	32,400
4910 - Interest Earned - Reserve Accounts	328	308	232	94	0	118	52	39	46	38			1,254	0
Total Investment Income	3,036	3,014	2,938	2,801	2,707	2,822	2,758	2,745	2,751	2,744	0	0	28,317	32,400
Total Income	123,806	2,980	2,800	123,493	2,672	2,822	123,553	2,780	2,786	123,608	0	0	511,300	514,752
Administrative														
5000 - General Administrative	9	0	0	9	0	0	9	0	0	6			35	60
5005 - Annual Assn Mtg Expense	0	0	0	0	0	0	0	0	0	0			0	360
5025 - Collection Charges	9	0	3	0	11	6	9	9	6	17			72	120
5030 - Coupon Costs	0	0	50	0	0	50	0	0	52	0			152	0
5090 - Office Supplies	10	7	20	4	14	25	14	10	31	45			179	240
5100 - Records Storage	4	0	8	0	4	8	4	4	4	4			42	252
5105 - Reserve Studies	0	0	0	0	0	0	0	0	0	0			0	348
5195 - Other Administrative Services	0	0	16	0	0	0	0	0	0	0			16	0
Total Administrative	33	7	97	13	29	90	37	23	93	73	0	0	495	1,380
Communications														
5210 - Printing & Copying	5	0	0	0	0	0	0	2	168	1			177	360
5215 - Postage	7	3	26	2	9	24	8	6	29	12			125	360
Total Communications	12	3	26	2	9	24	8	8	197	12	0	0	302	720
Insurance														
5415 - D&O Insurance Premiums	110	110	110	110	110	110	110	110	110	110			1,097	1,200

Income and Expense Trend Report

Kealia Kai Owners Association

As of October 31, 2020

Account Description	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Budget	Dec Budget	Full Year Actual	Total Budget
Insurance														
5420 - Umbrella Liability Premiums	105	105	105	105	105	105	105	105	105	105			1,050	1,200
5445 - General Liability Insurance Premium	66	66	66	66	66	66	66	66	66	66			663	840
Total Insurance	281	281	281	281	281	281	281	281	281	281	0	0	2,809	3,240
Utilities														
6000 - Electric Service	318	237	231	166	193	219	214	221	161	223			2,182	3,600
6025 - Water Service	0	0	0	0	52,790	2,300	0	0	0	0			55,090	36,000
6050 - Telephone Service	105	0	42	47	0	47	92	45	50	0			429	564
Total Utilities	423	237	273	213	52,983	2,566	306	266	212	223	0	0	57,702	40,164
Landscaping														
6100 - Grounds & Landscaping - Contract	23,914	23,914	23,914	23,560	23,914	23,914	23,914	23,914	23,914	23,914			238,783	286,980
6150 - Seasonal Color/Plantings	0	0	0	0	0	0	0	0	0	0			0	10,536
6199 - Landscape Other	0	0	6,594	0	0	0	0	0	0	0			6,594	0
Total Landscaping	23,914	23,914	30,507	23,560	23,914	23,914	23,914	23,914	23,914	23,914	0	0	245,376	297,516
Contracted Services														
6440 - Safety & Security	0	0	0	7,520	3,770	3,875	3,770	3,801	3,895	3,770			30,400	66,000
Total Contracted Services	0	0	0	7,520	3,770	3,875	3,770	3,801	3,895	3,770	0	0	30,400	66,000
Repair & Maintenance														
6600 - General Repair & Maintenance	0	0	0	0	0	0	0	0	0	0			0	600
6620 - Grounds Repair & Maintenance	0	0	0	0	0	0	436	0	0	565			1,002	12,000
6795 - Other Supplies/Repair & Maintenance	0	0	0	0	0	0	0	0	0	0			0	1,200
Total Repair & Maintenance	0	0	0	0	0	0	436	0	0	565	0	0	1,002	13,800
Professional Services														
7000 - Audit & Tax Services	0	0	0	1,780	0	0	0	0	0	0			1,780	1,776
7030 - Legal Services - General Counsel	0	0	0	0	0	0	0	98	487	196			781	6,000
7040 - Management Fees	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560			15,600	18,720
7095 - Other Professional Services	21	0	0	0	21	82	21	0	613	257			1,014	360
Total Professional Services	1,581	1,560	1,560	3,340	1,581	1,642	1,581	1,658	2,659	2,013	0	0	19,176	26,856

Income and Expense Trend Report

Kealia Kai Owners Association

As of October 31, 2020

Account Description	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Budget	Dec Budget	Full Year Actual	Total Budget
Taxes														
9025 - General Excise Tax	243	0	0	0	0	0	48	0	0	0			291	156
Total Taxes	243	0	0	0	0	0	48	0	0	0	0	0	291	156
Other Expenses														
9105 - Reserve Contribution Expense	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700			27,000	32,400
Total Other Expenses	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	0	0	27,000	32,400
Reserve Expenses														
9800 - Repair & Replacement Expenses	0	0	0	0	0	0	12,262	0	0	11,308			23,570	0
Total Reserve Expenses	0	0	0	0	0	0	12,262	0	0	11,308	0	0	23,570	0
Total Expense	29,186	28,701	35,445	37,629	85,266	35,092	45,342	32,651	33,951	44,858	0	0	408,123	482,232
All Departments Summary	94,620	(25,721)	(32,645)	85,863	(82,594)	(32,270)	78,211	(29,872)	(31,165)	78,750	0	0	103,177	32,520

Investment Listing Report

Kealia Kai Owners Association

As of Sat Oct 31, 2020

GI Account \ Institution	Bank Account	Investment Type	Current Balance	Rate	Purchase Date	Term	Maturity Date
Operating Funds							
1001 - OP CASH,CIT,5661 CIT Bank	****5661	Other	164,489.77	0.050%	11/01/2011		0
Total Operating Funds:			164,489.77				
Reserve Funds							
1300 - RSV Cash,BDP,MMFs MS 1641 Morgan Stanley	****-641		184,733.82	0.200%	04/30/2019		0
1325 - RSV MMKT,HSB,4077 HOMESTREET BANK	****4077	Money Market	21,061.12	0.450%	04/01/2011		0
1470 - RSV SAV MS 1641 Morgan Stanley	****-641	Savings Account	198,876.36	2.350%	07/10/2019		0
1471 - RSV SAV HSB 1176 HOMESTREET BANK	****1176	Savings Account	100,121.22	0.100%	07/27/2020		0
1490 - RSV CONT,HSB,2338 HOMESTREET BANK	****2338	Money Market	19,992.76	0.450%	09/15/2011		0
Total Reserve Funds:			524,785.28				
Total Kealia Kai Owners Association:			689,275.05				

NOT FOR RESALE