

----- PREPARED FOR -----
 WEST LOCH FAIRWAYS ASSOCIATION
 EWA BEACH HI 96706

ACCT. NO: 1639
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WEST LOCH FAIRWAYS ASSOCIATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR PERIOD ENDED 12/31/2019

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

ACCOUNTANT: RYAN OLBOC

DATE PRINTED: 01/27/2020

BLD ACCT 1639 DESCRIPTION	CURRENT MONTH				YEAR TO DATE				FISCAL BEG: 1
	---ACTUAL---	---BUDGET---	---VAR.---	-BUD%-	---ACTUAL---	---BUDGET---	---VAR.---	---BUD%-	
CASH RECEIPTS:									
5100 MAINTENANCE FEE	0.00	0.00	0.00	0.0	932.12	0.00	932.12	0.0	
5190 LEGAL FEE REIMBURSEMENT	206.05	0.00	206.05		206.05	0.00	206.05		
5215 ASSOCIATION DUES	43845.97	42202.00	1643.97		479367.14	506424.00	-27056.86		
5255 ASSOC DUES - RESERVES	5022.05	5740.00	-717.95		65112.69	68880.00	-3767.31		
5270 INTEREST FROM INVESTMENTS	1223.48	0.00	1223.48		3957.08	0.00	3957.08		
5290 INTEREST FROM CHECKING	8.40	0.00	8.40		12.54	0.00	12.54		
5360 LATE CHARGES	160.00	0.00	160.00		8700.00	0.00	8700.00		
5370 OTHER TAXABLE RECEIPTS	0.00	0.00	0.00		10.00	0.00	10.00		
5377 DESIGN REVIEW FEE	80.00	0.00	80.00		1360.00	0.00	1360.00		
5378 FINES	0.00	0.00	0.00		350.00	0.00	350.00		
TOTAL CASH RECEIPTS	50545.95	47942.00	2603.95	105.4	560007.62	575304.00	-15296.38	97.3	
UTILITIES:									
6010 ELECTRICITY	2006.69	2415.00	-408.31		26292.37	28980.00	-2687.63		
6060 TELEPHONE	410.95	115.00	295.95		1532.62	1380.00	152.62		
TOTAL UTILITIES	2417.64	2530.00	-112.36	95.6	27824.99	30360.00	-2535.01	91.7	
CONTRACTS:									
6240 CONTRACT-GROUNDS	20589.00	20500.00	89.00		205890.00	246000.00	-40110.00		
6280 CONTRACT-PEST CONTROL	0.00	35.00	-35.00		353.40	420.00	-66.60		
6311 SECURITY EQUIPMENT	0.00	265.00	-265.00		5447.76	3180.00	2267.76		
TOTAL CONTRACTS	20589.00	20800.00	-211.00	99.0	211691.16	249600.00	-37908.84	84.8	
BUILDING MAINTENANCE:									
6550 GROUNDS	0.00	300.00	-300.00		26334.94	3600.00	22734.94		
6555 GROUNDS-IRRIGATION	6732.43	650.00	6082.43		29818.38	7800.00	22018.38		
6560 ELECTRICAL	1542.99	450.00	1092.99		9120.77	5400.00	3720.77		
6670 BUILDING REPAIRS	0.00	0.00	0.00		5738.22	0.00	5738.22		
6690 MISCL REPAIRS & PURCHASES	0.00	0.00	0.00		885.66	0.00	885.66		
TOTAL BUILDING MAINTENANCE	8275.42	1400.00	6875.42	591.1	71897.97	16800.00	55097.97	428.0	
PROFESSIONAL SERVICES:									

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 DATE PRINTED: 01/27/2020

BLD ACCT: 1639 DESCRIPTION	CURRENT MONTH				YEAR TO DATE		FISCAL BEG: 1	
	---ACTUAL---	---BUDGET---	---VAR.---	-BUD%-	---ACTUAL---	---BUDGET---	---VAR.---	---BUD%-
6810 ADMIN SUPPLIES & SVCS	12862.88	1975.00	10887.88		41219.63	23700.00	17519.63	
6812 ASSOCIATION ADMIN EXPENSE	575.97	0.00	575.97		1271.69	0.00	1271.69	
6850 MANAGEMENT SERVICES	2931.94	3250.00	-318.06		38363.88	39000.00	-636.12	
6860 MEMBERSHIP FEES	0.00	30.00	-30.00		5.24	360.00	-354.76	
6870 AUDIT/PUBLIC ACCOUNTING	0.00	200.00	-200.00		4816.74	2400.00	2416.74	
6880 LEGAL FEES	1133.25	455.00	678.25		2308.46	5460.00	-3151.54	
6882 LEGAL FEES-COLLECTIONS	132.31	0.00	132.31		132.31	0.00	132.31	
6890 CONSULTING FEES	0.00	42.00	-42.00		0.00	504.00	-504.00	
6910 PROF & ADMIN SVS-OTHER	0.00	0.00	0.00		735.74	0.00	735.74	
6912 PROF & ADM SUPPLIES/SVC	25.00	0.00	25.00		25.00	0.00	25.00	
TOTAL PROFESSIONAL SERVICES	17661.35	5952.00	11709.35	296.7	88878.69	71424.00	17454.69	124.4
PAYROLL AND BENEFITS:								
7010 PAYROLL-MANAGER	4280.78	4700.00	-419.22		56597.59	56400.00	197.59	
7070 WORKERS COMPENSATION	0.00	240.00	-240.00		448.40	2880.00	-2431.60	
7080 TDI	0.00	20.00	-20.00		246.98	240.00	6.98	
7090 HEALTH CARE	15.00	645.00	-630.00		7276.78	7740.00	-463.22	
7110 PAYROLL TAXES-FICA/ER	327.47	360.00	-32.53		4223.79	4320.00	-96.21	
7120 PAYROLL TAXES-FUTA	22.66	40.00	-17.34		188.70	480.00	-291.30	
7130 PAYROLL TAXES-SUI	0.00	0.00	0.00		36.32	0.00	36.32	
7140 PAYROLL PREPARATION	328.58	167.00	161.58		1846.88	2004.00	-157.12	
TOTAL PAYROLL AND BENEFITS	4974.49	6172.00	-1197.51	80.6	70865.44	74064.00	-3198.56	95.7
OTHER EXPENSES:								
7310 INSURANCE-PROPERTY	0.00	5.00	-5.00		23.00	60.00	-37.00	
7316 INSURANCE-LIABILITY	0.00	740.00	-740.00		11389.00	8880.00	2509.00	
7325 INSURANCE-D&O	0.00	560.00	-560.00		0.00	6720.00	-6720.00	
7340 INSURANCE-UMBRELLA	0.00	415.00	-415.00		0.00	4980.00	-4980.00	
7540 MEETING EXPENSE	0.00	60.00	-60.00		1589.50	720.00	869.50	
7543 MEETING EXPENSE-ANNUAL	0.00	113.00	-113.00		60.14	1356.00	-1295.86	
7550 MISCELLANEOUS EXPENSE	90.00	0.00	90.00		90.00	0.00	90.00	
7556 APT MAINTENANCE FEE	0.00	545.00	-545.00		332.90	6540.00	-6207.10	
7600 BAD DEBT EXPENSE	0.00	0.00	0.00		358.07	0.00	358.07	
7710 REAL PROPERTY TAX	0.00	1100.00	-1100.00		4475.64	13200.00	-8724.36	
7720 STATE GENERAL EXCISE TAX	0.00	160.00	-160.00		494.01	1920.00	-1425.99	

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FOR PERIOD ENDED 12/31/2019

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 HAWAIIANA MANAGEMENT COMPANY, LTD.

ACCOUNTANT: RYAN OLBOC

DATE PRINTED: 01/27/2020

BLD ACCT 1639 DESCRIPTION	CURRENT MONTH				YEAR TO DATE				FISCAL BEG: 1
	---ACTUAL---	---BUDGET---	---VAR.---	--BUD%--	---ACTUAL---	---BUDGET---	---VAR.---	--BUD%--	
TOTAL OTHER EXPENSES	90.00	3698.00	-3608.00	2.4	18812.26	44376.00	-25563.74	42.4	
TOTAL OPERATING EXPENSES	54007.90	40552.00	13455.90	133.2	489970.51	486624.00	3346.51	100.7	
OPERATING SURPLUS/DEFICIT	-3461.95	7390.00	-10851.95	-46.8	70037.11	88680.00	-18642.89	79.0	
CAPITAL IMPR AND MAJOR REP & REPL:									
8500 MAJOR REPAIRS & REPLACEMENTS	0.00	3392.00	-3392.00		24361.88	40704.00	-16342.12		
8526 MAJOR REPAIRS & REPLACEMENTS	9371.72	0.00	9371.72		9371.72	0.00	9371.72		
8584 ELECTRICAL SYSTEMS	10077.00	0.00	10077.00		10077.00	0.00	10077.00		
TOTAL CAPITAL IMPR AND MAJOR	19448.72	3392.00	16056.72	573.4	43810.60	40704.00	3106.60	107.6	
TOTAL CASH DISBURSEMENTS	73456.62	43944.00	29512.62	167.2	533781.11	527328.00	6453.11	101.2	
CHANGE IN SECURITY DEPOSITS	0.00	0.00	0.00	0.0	0.00	0.00	0.00	0.0	
CHANGE TO TOTAL CASH & RESERVE	-22910.67	3998.00	-26908.67		26226.51	47976.00	-21749.49		

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 WEST LOCH FAIRWAYS ASSOCIATION
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WEST LOCH FAIRWAYS ASSOCIATION
CASH REPORT
AS OF 12/31/2019

----- PREPARED BY -----
 HAWAIIANA MANAGEMENT COMPANY, LTD.
 ACCOUNTANT: RYAN OLBOC
 DATE PRINTED: 1/27/2020

FISCAL BEG: 01 PAGE: 1

BLD NUM: 1639

	TERM	MATURES	RATE	BEGINNING BALANCE	TRANSFERS TO/(FROM)	ENDING BALANCE
OPERATIONS						
1000 CHECKING ACCOUNT *				203,457.70	-24,134.15	179,323.55
1001 PRIOR AGENT'S CASH ACCOUNT				117,344.36	0.00	117,344.36
1005 CASH-PETTY				5,616.55	0.00	5,616.55
TOTAL OPERATIONS				<u>326,418.61</u>	<u>-24,134.15</u>	<u>302,284.46</u>
RESERVES						
1735 MOB #*****4968	12	MONTHS 10/22/2020	1.9800	78,477.52	654.55	79,132.07
1800 HCFED #*****-350	06	MONTHS 05/20/2020	1.9000	195,724.25	549.64	196,273.89
1801 HCFED LQ #*****8868			0.1500	51,015.75	19.29	51,035.04
1880 OPB #*****1018	12	MONTHS	0.7000	101,015.25	0.00	101,015.25
TOTAL RESERVES				<u>426,232.77</u>	<u>1,223.48</u>	<u>427,456.25</u>
NET ASSOCIATION AVAILABLE CASH AND DEPOSITS				<u>752,651.38</u>	<u>-22,910.67</u>	<u>729,740.71</u>

* CHECKING ACCOUNT MAY INCLUDE PENDING CAPITAL EXPENSES

BEGINNING CASH BAL.-B.O.Y. 0.00

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WEST LOCH FAIRWAYS ASSOCIATION
CASH BY INSTITUTION
AS OF 12/31/2019

----- PREPARED BY -----
HAWAIIANA MANAGEMENT COMPANY, LTD.
ACCOUNTANT: RYAN OLBOC
DATE PRINTED: 1/27/2020

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FISCAL BEG: 01 PAGE: 1

CASH BY INSTITUTION:

	BEGINNING BALANCE	TRANSFERS TO/(FROM)	ENDING BALANCE
CASH-PETTY	5,616.55	0.00	5,616.55
HAWAII CENTRAL FEDERAL CU	246,740.00	568.93	247,308.93
MUTUAL OF OMAHA BANK	78,477.52	654.55	79,132.07
OHANA PACIFIC BANK	101,015.25	0.00	101,015.25
OPERATING CHECKING ACCOUNT	203,457.70	-24,134.15	179,323.55
PRIOR AGENT'S CASH ACCOUNT	117,344.36	0.00	117,344.36
TOTAL CASH	<u>752,651.38</u>	<u>-22,910.67</u>	<u>729,740.71</u>

