

**Kuau Bayview at Paia**  
**Balance Sheet**  
 As of December 31, 2010

Dec 31, 10

	<u>Dec 31, 10</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 · BOH Checking 0002-022540	28,875.74
1010 · BOH Savings 6002-395491	41,423.99
Total Checking/Savings	70,299.73
Accounts Receivable	
1200 · Accounts Receivable	10,776.55
Total Accounts Receivable	10,776.55
Other Current Assets	
1420 · Prepaid Insurance	525.53
Total Other Current Assets	525.53
Total Current Assets	81,601.81
<b>TOTAL ASSETS</b>	<b>81,601.81</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2050 · Deferred Revenue	34.50
Total Other Current Liabilities	34.50
Total Current Liabilities	34.50
Total Liabilities	34.50
Equity	
3200 · Fund Balance-Reserve	41,423.99
3300 · Fund Balance-Operating	40,143.32
Total Equity	81,567.31
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>81,601.81</b>

**Kuau Bayview at Paia Homeowners' Association**  
**Statement of Revenue and Expenses Budget vs. Actual**  
For the Year Ending December 31, 2010

	<u>Jan - Dec 10</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Revenue/Expenses			
Revenue			
4000 · Bank Interest - Checking	10.18		
4020 · Late Fees	1,860.00		
4025 · Maintenance Fees	27,600.00	27,600.00	0.00
4040 · Transfer Fees	775.00		
Total Revenue	<u>30,245.18</u>	<u>27,600.00</u>	<u>2,645.18</u>
Expenses			
6370 · Accounting & Admin	10,226.07	7,000.00	3,226.07
6380 · Allocation to Reserve	3,000.00	3,000.00	0.00
6400 · Bank Charges	7.00	50.00	-43.00
6410 · CAI Membership	0.00	210.00	-210.00
6420 · Copies & Faxes	339.47	100.00	239.47
6440 · Dues & Subscriptions	5.00		
6450 · Electricity	340.50	360.00	-19.50
6460 · General Excise Tax	1.20	1.45	-0.25
6470 · Insurance	6,026.81	4,186.00	1,840.81
6480 · Landscaping	7,416.00	8,040.00	-624.00
6490 · Legal Fees	0.00	500.00	-500.00
6520 · Miscellaneous	0.00	254.55	-254.55
6530 · Meeting Expenses	85.00	200.00	-115.00
6540 · Newsletter	0.00	100.00	-100.00
6570 · Post Office Box	44.00	26.00	18.00
6580 · Postal Costs	259.54	250.00	9.54
6590 · Professional Fees	372.10	750.00	-377.90
6630 · Retention Basin Maintenance	1,350.00	1,600.00	-250.00
6670 · Taxes - State	3.00		
6680 · Water (irrigation)	323.71	900.00	-576.29
6690 · Website	9.99	72.00	-62.01
Total Expenses	<u>29,809.39</u>	<u>27,600.00</u>	<u>2,209.39</u>
Net Ordinary Revenue	435.79	<u>0.00</u>	<u>435.79</u>
Excess Revenue Over Expenses	435.79	<u>0.00</u>	<u>435.79</u>
Beginning Fund Balance-Operating	<u>39,707.53</u>		
Ending Fund Balance-Operating	<u><u>40,143.32</u></u>		

**Kuau Bayview at Paia Homeowners' Association**  
**Statement of Revenue and Expenses-Reserve, Budget vs. Actual**  
**For the Year Ending December 31, 2010**

	Jan - Dec 10
Ordinary Revenue/Expense	
Revenue	
4005 · Bank Interest - Savings	34.57
4035 · Reserve Fees	3,000.00
Total Revenue	3,034.57
 Net Ordinary Revenue	 3,034.57
 Excess Revenue Over Expenses	 3,034.57
Beginning Fund Balance-Reserve	38,389.42
Ending Fund Balance-Reserve	41,423.99