

Napili Villas HOA, Inc. Reserve Statement**12/31/2025**

Beginning Balance (January 1, 2025)		\$	602,761.24
Income			
Statutory Reserve Assessments		\$	146,916.00
Interest		\$	18,322.06
2024 Reimbursement-Reserves to Operating per CPA		\$	(4,726.34)
	Total	\$	<u>763,272.96</u>
Reserve Expenses			
5025-Mar-Backflow		\$	18,594.68
5255-Mar-Siding & Trim		\$	3,800.00
5055-May-Gutters		\$	6,361.25
5045-Sept-Front Entry/Lanai Lights Replacement		\$	5,070.02
5065-Sept-Golf Cart		\$	8,979.05
5140-Oct-Common Light Fixtures		\$	2,390.83
5140-Nov-Common Light Fixtures		\$	29,452.94
	Total	\$	<u>74,648.77</u>
Balance 12/31/2025		\$	688,624.19

Bank Reconciliation

BoH Reserve Money Market (opened 3/29/24)	\$	588,888.32
Hawaii Central Credit Union	\$	99,735.87
Due to Operating		
	Total	<u>\$ 688,624.19</u>

Napili Villas AOA

Run Date: 01/26/2026

Run Time: 03:37 PM

BALANCE SHEET

As of: 12/31/2025

Assets

Account #	Account Name	Total
Operating Accounts		
1010	BoH Checking - Operating 2164	\$585,901.82
1015	BoH Money Mkt - Operating 4100	\$1,482.87
1075	BoH Accessibility Fund Savings 5077	\$172,402.85
	OPERATING ACCOUNTS TOTAL:	<u>\$759,787.54</u>
Reserve Accounts		
1215	BoH Reserve Acct 8017	\$588,888.32
1224	Hawaii Central CU - Reserves	\$99,735.87
	RESERVE ACCOUNTS TOTAL:	<u>\$688,624.19</u>
Assets-Current		
1310	Maintenance Assmts. Receiv.	\$16,896.02
1320	Reserve Assmts. Receiv.	\$2,142.90
1340	Late Fees Receivable	\$4,251.15
1360	Misc. Owner Receivables	\$6,838.72
1410	Special Assmt. Receivable	\$5,879.32
1610	Prepaid Insurance	\$251,810.06
1615	Prepaid Income Tax	\$10,429.00
1620	Prepaid Expenses	\$1,520.91
1845	Cable Reimb Receiv	\$496.00
	ASSETS-CURRENT TOTAL:	<u>\$300,264.08</u>
Assets-Other		
2030	Allowance For Bad Debt	\$29,256.80
	ASSETS-OTHER TOTAL:	<u>\$29,256.80</u>
	TOTAL ASSETS:	<u><u>\$1,777,932.61</u></u>

Liabilities

Account #	Account Name	Total
Liabilities		
3010	Accounts Payable	\$30,593.82
3060	Unit 127-5 US Bank Payable	\$18,705.88
3200	Insurance Payable	\$47,735.00
3310	Prepaid Owner Assessments	\$22,572.58
	LIABILITIES TOTAL:	<u>\$119,607.28</u>
	TOTAL LIABILITIES:	<u>\$119,607.28</u>

Equity

Account #	Account Name	Total
Reserves		
Equity		
5010	Reserve Equity	\$883,824.09
5020	Reserves - Pavement	(\$94,614.52)
5025	Reserves - Backflow	(\$49,786.18)
5035	Reserves - Fencing	(\$523.56)
5045	Reserves - Front Entry/Lanai Lights Replace	(\$5,070.02)
5055	Reserves - Gutters	(\$10,379.33)
5065	Reserves - Golf Cart	(\$8,979.05)
5115	Reserves - Wood Trellis	(\$2,157.68)
5135	Reserves - 21 Polohina Water Damage	\$21,556.75
5140	Reserves - Common Light Fixtures	(\$31,843.77)
5255	Reserves-Siding & Trim	(\$13,227.54)
5260	Reserves - Miscellaneous	(\$175.00)
	RESERVES EQUITY TOTAL:	<u>\$688,624.19</u>
Accessibility		
Fund Equity		
5310	Accessibility Fund Equity	\$181,402.85
5325	Accessibility Retrofit Expenses	(\$9,000.00)
	ACCESSIBILITY FUND EQUITY TOTAL:	<u>\$172,402.85</u>
Members		
Equity		
5510	Prior Year Net Inc./Loss	\$588,905.82
5545	Retained Earnings	\$24,007.93
	MEMBERS EQUITY TOTAL:	<u>\$612,913.75</u>
	Current Year Net Income/(Loss)	<u>\$184,384.54</u>
	TOTAL EQUITY:	<u>\$1,658,325.33</u>
	TOTAL LIABILITIES AND EQUITY:	<u><u>\$1,777,932.61</u></u>

Napili Villas AOA

Run Date: 01/26/2026

Run Time: 03:37 PM

INCOME STATEMENT

Start: 12/01/2025 | End: 12/31/2025

Income

Account	Current			Year to Date			Yearly
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Income							
6310 Maintenance Assessment Income	141,266.36	141,266.00	0.36	1,695,192.02	1,695,192.00	0.02	1,695,192.00
6320 Reserve Assessment Income	12,242.64	12,243.00	(0.36)	146,912.39	146,916.00	(3.61)	146,916.00
6340 Late Fee Income	1,000.00	0.00	1,000.00	6,400.00	0.00	6,400.00	0.00
6350 Accessibility Consent Order	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00
6360 Misc. Owner Income	894.67	0.00	894.67	7,122.92	0.00	7,122.92	0.00
6905 Reserve Interest Income	1,434.52	0.00	1,434.52	18,322.06	0.00	18,322.06	0.00
6910 Interest Income	428.58	100.00	328.58	5,921.67	1,200.00	4,721.67	1,200.00
Income Total	187,266.77	153,609.00	33,657.77	1,909,871.06	1,843,308.00	66,563.06	1,843,308.00
Total Income	187,266.77	153,609.00	33,657.77	1,909,871.06	1,843,308.00	66,563.06	1,843,308.00

Expense

Account	Current			Year to Date			Yearly
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Administrative							
7010 Management Fees	5,000.00	5,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00
7015 Audit & Tax Prep Fees	0.00	588.00	588.00	5,680.63	7,056.00	1,375.37	7,056.00
7020 Legal Fees	0.00	1,750.00	1,750.00	4,046.19	21,000.00	16,953.81	21,000.00
7025 Legal Fees - collections	894.67	0.00	(894.67)	6,041.12	0.00	(6,041.12)	0.00
7040 Bank Charges	28.06	85.00	56.94	522.21	1,020.00	497.79	1,020.00
7050 Office/Admin	28.54	400.00	371.46	3,870.32	4,800.00	929.68	4,800.00
7090 Dues & Subscriptions	0.00	0.00	0.00	2,004.00	0.00	(2,004.00)	0.00
7130 Annual Meeting	0.00	0.00	0.00	2,410.73	0.00	(2,410.73)	0.00
7135 Board Meeting	0.00	100.00	100.00	0.00	1,200.00	1,200.00	1,200.00
Administrative Total	5,951.27	7,923.00	1,971.73	84,575.20	95,076.00	10,500.80	95,076.00
Insurance							
7220 Insurance - Property	25,624.62	56,152.00	30,527.38	521,187.80	673,824.00	152,636.20	673,824.00
7230 Insurance - General Liability	1,071.08	1,120.00	48.92	13,194.21	13,440.00	245.79	13,440.00
7240 Insurance - Umbrella	287.42	611.00	323.58	4,736.41	7,332.00	2,595.59	7,332.00
7250 Insurance - D&O	1,104.71	1,138.00	33.29	13,491.02	13,656.00	164.98	13,656.00
7260 Insurance - Fidelity	75.00	75.00	0.00	900.00	900.00	0.00	900.00
Insurance Total	28,162.83	59,096.00	30,933.17	553,509.44	709,152.00	155,642.56	709,152.00
Taxes							
7320 Federal Income Tax	0.00	0.00	0.00	750.00	0.00	(750.00)	0.00
7330 State & Local Income Tax	0.00	0.00	0.00	300.00	0.00	(300.00)	0.00
7350 General Excise Tax (GET)	84.82	300.00	215.18	1,098.76	3,600.00	2,501.24	3,600.00
7360 Management GET	254.45	255.00	0.55	2,798.95	3,060.00	261.05	3,060.00
Taxes Total	339.27	555.00	215.73	4,947.71	6,660.00	1,712.29	6,660.00
Landscape							
8110 Landscape Contract	22,088.70	21,354.00	(734.70)	265,061.86	256,248.00	(8,813.86)	256,248.00
8120 Tree Maintenance	2,408.38	0.00	(2,408.38)	3,455.50	0.00	(3,455.50)	0.00
8130 Irrigation Repairs	0.00	0.00	0.00	7,541.22	0.00	(7,541.22)	0.00
8150 Grounds Maintenance	60.71	800.00	739.29	11,498.58	9,600.00	(1,898.58)	9,600.00
Landscape Total	24,557.79	22,154.00	(2,403.79)	287,557.16	265,848.00	(21,709.16)	265,848.00

Account	Current			Year to Date			Yearly
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Maintenance							
8215 Building R/M	0.00	450.00	450.00	2,054.09	5,400.00	3,345.91	5,400.00
8225 Plumbing R/M	188.48	0.00	(188.48)	14,674.52	0.00	(14,674.52)	0.00
8230 Electrical R/M	471.20	50.00	(421.20)	767.10	600.00	(167.10)	600.00
8250 Storm Drain	0.00	100.00	100.00	0.00	1,200.00	1,200.00	1,200.00
8255 Fire Systems R/M	0.00	75.00	75.00	810.47	900.00	89.53	900.00
8310 R/M Miscellaneous	105.69	200.00	94.31	693.09	2,400.00	1,706.91	2,400.00
Maintenance Total	765.37	875.00	109.63	18,999.27	10,500.00	(8,499.27)	10,500.00
Contract Services							
8420 Trash Removal Services	7,051.16	6,475.00	(576.16)	81,682.10	77,700.00	(3,982.10)	77,700.00
8440 Extermination Services	356.02	355.00	(1.02)	4,403.13	4,260.00	(143.13)	4,260.00
8480 Outside Services	0.00	284.00	284.00	0.00	3,408.00	3,408.00	3,408.00
Contract Services Total	7,407.18	7,114.00	(293.18)	86,085.23	85,368.00	(717.23)	85,368.00
Utilities							
8510 Electricity	523.22	520.00	(3.22)	5,907.80	6,240.00	332.20	6,240.00
8550 Water	6,670.51	11,850.00	5,179.49	132,684.46	142,200.00	9,515.54	142,200.00
8560 Sewer	14,172.60	12,120.00	(2,052.60)	162,565.87	145,440.00	(17,125.87)	145,440.00
8610 Cable	11,208.81	11,112.00	(96.81)	134,522.32	133,344.00	(1,178.32)	133,344.00
Utilities Total	32,575.14	35,602.00	3,026.86	435,680.45	427,224.00	(8,456.45)	427,224.00
Personnel Expenses							
8710 Management Salary	5,920.00	5,600.00	(320.00)	76,960.00	67,200.00	(9,760.00)	67,200.00
8750 HR Management Fee	400.00	400.00	0.00	4,800.00	4,800.00	0.00	4,800.00
8755 401k Payroll Benefit	195.60	0.00	(195.60)	550.80	0.00	(550.80)	0.00
8785 Payroll Taxes	1,106.18	1,030.00	(76.18)	13,305.51	12,360.00	(945.51)	12,360.00
8795 Payroll Benefits	0.00	0.00	0.00	88.80	0.00	(88.80)	0.00
8830 Employers Medical Coverage	785.30	812.00	26.70	9,110.95	9,744.00	633.05	9,744.00
8850 Auto Allowance	100.00	100.00	0.00	1,200.00	1,200.00	0.00	1,200.00
8860 Cell Phone Allowance	50.00	55.00	5.00	600.00	660.00	60.00	660.00
8890 Employee Bonus	600.00	50.00	(550.00)	600.00	600.00	0.00	600.00
Personnel Expenses Total	9,157.08	8,047.00	(1,110.08)	107,216.06	96,564.00	(10,652.06)	96,564.00
Miscellaneous Expenses							
8920 Reserve Contribution	12,243.00	12,243.00	0.00	146,916.00	146,916.00	0.00	146,916.00
Miscellaneous Expenses Total	12,243.00	12,243.00	0.00	146,916.00	146,916.00	0.00	146,916.00
Total Expense	121,158.93	153,609.00	32,450.07	1,725,486.52	1,843,308.00	117,821.48	1,843,308.00
Net Income	66,107.84	0.00	66,107.84	184,384.54	0.00	184,384.54	0.00

AP Distribution To GL

Napili Villas AOA

Start: 12/01/2025 | End: 12/31/2025

Run Date: 01/26/2026

Run Time: 03:37 PM

* Indicates change post paid

Invoice Expense Distribution

GL Account #	Date	Reference #	Vendor ID	Vendor Name	InvoiceNumber	Reference	Amount
1620 Prepaid Expenses	12/24/2025	135124	Mid-Pac	Mid-Pac - Mid-Pacific Pest Control	156218	Quarterly service	\$1,068.06
						Account Total:	\$1,068.06
7010 Management Fees	12/12/2025	133657	Quam	Quam - Quam Properties Hawaii, Inc.	166365	Property Management	\$5,000.00
						Account Total:	\$5,000.00
7025 Legal Fees - collections	12/24/2025	135147	Horovitz	Horovitz - Horovitz Tilley LLLC	999240228855	Collections: Reynolds	\$272.25
	12/24/2025	135144	Horovitz	Horovitz - Horovitz Tilley LLLC	999240228854	Collections: Canderle	\$317.71
	12/24/2025	135150	Horovitz	Horovitz - Horovitz Tilley LLLC	999240228874	Collections: Thomas	\$304.71
						Account Total:	\$894.67
7040 Bank Charges	12/22/2025	134900	Quam	Quam - Quam Properties Hawaii, Inc.	November Bank Fees	November Bank Fees	\$28.06
						Account Total:	\$28.06
7050 Office/Admin	12/23/2025	135039	Quam	Quam - Quam Properties Hawaii, Inc.	166474	Coupon books	\$25.04
	12/24/2025	135125	Quam	Quam - Quam Properties Hawaii, Inc.	166450	BREG renewal	\$3.50
						Account Total:	\$28.54
7350 General Excise Tax (GET)	12/18/2025	135481	HITax GET	HITax GET - Hawaii State Tax Dept - GET	Nov GE	Nov GE	\$84.82
						Account Total:	\$84.82
7360 Management GET	12/12/2025	133657	Quam	Quam - Quam Properties Hawaii, Inc.	166365	Property Management	\$254.45
						Account Total:	\$254.45
8110 Landscape Contract	12/28/2025	136422	MauiComm	MauiComm - Maui Commercial Landscaping Inc.	4996	December Landscape Maintenance	\$22,088.70
						Account Total:	\$22,088.70
8120 Tree Maintenance	12/03/2025	132846	MauiComm	MauiComm - Maui Commercial Landscaping Inc.	4970	Bi annual coconut trimming - October	\$2,408.38
						Account Total:	\$2,408.38
8150 Grounds Maintenance							

GL Account #	Date	Reference #	Vendor ID	Vendor Name	InvoiceNumber	Reference	Amount
	12/24/2025	135127	WestMauilr	WestMauilr - West Maui Irrigation & Nursery Supply	100136	Irrigation supplies	\$60.71
						Account Total:	\$60.71
8225 Plumbing R/M	12/03/2025	132845	Allen's PI	Allen's PI - Allen's Plumbing	M125699	Main line back up building 101-8	\$188.48
						Account Total:	\$188.48
8230 Electrical R/M	12/31/2025	136639	RKLeetric	RKLeetric - Ryan Lester697		Stairwell light repair	\$471.20
						Account Total:	\$471.20
8310 R/M Miscellaneous	12/24/2025	135126	Quam	Quam - Quam Properties Hawaii, Inc.	CC reimb 10/26-11/24	Doggy bags	\$45.02
	12/31/2025	135555	Ace	Ace - Ace Hardware	076247/Y	Building supplies	\$60.67
						Account Total:	\$105.69
8420 Trash Removal Services	12/31/2025	135556	MauiDisp	MauiDisp - Maui Disposal Company, Inc	December	December	\$7,051.16
						Account Total:	\$7,051.16
8510 Electricity	12/31/2025	135895	HECO	HECO - Hawaiian Electric	December	December	\$523.22
						Account Total:	\$523.22
8550 Water	12/23/2025	135902	DeptofWat	DeptofWat - Department of Water Supply	December	December	\$866.82
	12/23/2025	135901	DeptofWat	DeptofWat - Department of Water Supply	December	December	\$1,309.65
	12/23/2025	135899	DeptofWat	DeptofWat - Department of Water Supply	December	December	\$1,665.95
	12/23/2025	135903	DeptofWat	DeptofWat - Department of Water Supply	December	December	\$856.64
	12/23/2025	135900	DeptofWat	DeptofWat - Department of Water Supply	December	December	\$213.83
	12/24/2025	135898	DeptofWat	DeptofWat - Department of Water Supply	December	December	\$132.39
	12/29/2025	135897	DeptofWat	DeptofWat - Department of Water Supply	December	December	\$1,625.23
						Account Total:	\$6,670.51
8560 Sewer	12/23/2025	135903	DeptofWat	DeptofWat - Department of Water Supply	December	December	\$1,710.80
	12/23/2025	135899	DeptofWat	DeptofWat - Department of Water	December	December	\$3,870.20

GL Account #	Date	Reference #	Vendor ID	Vendor Name	InvoiceNumber	Reference	Amount
	12/23/2025	135901	DeptofWat	Supply DeptofWat - Department of Water	December	December	\$3,038.20
	12/23/2025	135902	DeptofWat	Supply DeptofWat - Department of Water	December	December	\$1,720.00
	12/29/2025	135897	DeptofWat	Supply DeptofWat - Department of Water	December	December	\$3,833.40
						Account Total:	\$14,172.60
8610 Cable	12/31/2025	135896	Spec Bus	Spec Bus - Spectrum Business	December	December	\$11,208.81
						Account Total:	\$11,208.81
8710 Management Salary	12/15/2025	133792	Quam	Quam - Quam Properties Hawaii, Inc.	166388	Site Manager payroll 12/01-12/14	\$2,960.00
	12/29/2025	135397	Quam	Quam - Quam Properties Hawaii, Inc.	166562	Site Manager Payroll 12/15-12/28	\$2,960.00
						Account Total:	\$5,920.00
8750 HR Management Fee	12/12/2025	133657	Quam	Quam - Quam Properties Hawaii, Inc.	166365	Property Management	\$400.00
						Account Total:	\$400.00
8755 401k Payroll Benefit	12/15/2025	133792	Quam	Quam - Quam Properties Hawaii, Inc.	166388	Site Manager payroll 12/01-12/14	\$106.80
	12/29/2025	135397	Quam	Quam - Quam Properties Hawaii, Inc.	166562	Site Manager Payroll 12/15-12/28	\$88.80
						Account Total:	\$195.60
8785 Payroll Taxes	12/15/2025	133792	Quam	Quam - Quam Properties Hawaii, Inc.	166388	Site Manager payroll 12/01-12/14	\$596.76
	12/29/2025	135397	Quam	Quam - Quam Properties Hawaii, Inc.	166562	Site Manager Payroll 12/15-12/28	\$509.42
						Account Total:	\$1,106.18
8830 Employers Medical Coverage	12/15/2025	133810	Quam	Quam - Quam Properties Hawaii, Inc.	166393	Site Manager medical	\$785.30
						Account Total:	\$785.30
8850 Auto Allowance	12/25/2025	135173	Quam	Quam - Quam Properties Hawaii, Inc.	166215	Site Manager fuel/phone	\$100.00
						Account Total:	\$100.00
8860 Cell Phone Allowance	12/25/2025	135173	Quam	Quam - Quam Properties Hawaii, Inc.	166215	Site Manager fuel/phone	\$50.00
						Account Total:	\$50.00
8890 Employee Bonus	12/15/2025	133792	Quam	Quam - Quam Properties Hawaii, Inc.	166388	Site Manager payroll 12/01-12/14	\$600.00
						Account Total:	\$600.00

GL Account #	Date	Reference #	Vendor ID	Vendor Name	InvoiceNumber	Reference	Amount
Section Total:							\$81,465.14

Clearing Account Distribution

GL Account #	Date	Reference #	Vendor ID	Vendor Name	InvoiceNumber	Reference	Amount
Section Total:							\$0.00

Checks in Detail

GL Account #	Date	Reference #	Vendor ID	Vendor Name	Check Number	Reference	Amount
1010 BoH Checking - Operating		2164					
	12/02/2025	132749	Quam	Quam - Quam Properties Hawaii, Inc.	9108	Site Manager Payroll 11/17-11/30	\$3,558.22
	12/03/2025	132866	Allen's PI	Allen's PI - Allen's Plumbing	9112	Main line back up building 101-8	\$188.48
	12/03/2025	132866	PHui	PHui - Purchasing Hui	9109	October 2025	\$211.94
	12/03/2025	132866	MauiComm	MauiComm - Maui Commercial Landscaping Inc.	9110	November landscape maintenance	\$22,088.47
	12/03/2025	132866	MauiComm	MauiComm - Maui Commercial Landscaping Inc.	9110	Bi annual coconut trimming - October	\$2,408.38
	12/03/2025	132866	PakiMaui	PakiMaui - Paki Maui AOA	9111	2026 Annual Owners Meeting Venue	\$350.00
	12/12/2025	133669	Quam	Quam - Quam Properties Hawaii, Inc.	9113	Property Management	\$5,654.45
	12/15/2025	133817	Quam	Quam - Quam Properties Hawaii, Inc.	9114	Site Manager medical	\$785.30
	12/15/2025	133817	Quam	Quam - Quam Properties Hawaii, Inc.	9114	Site Manager payroll 12/01-12/14	\$4,263.56
	12/18/2025	135481	HITax GET	HITax GET - Hawaii State Tax Dept - GET	ACH	Nov GE	\$84.82
	12/22/2025	134918	Quam	Quam - Quam Properties Hawaii, Inc.	9115	November Bank Fees	\$28.06
	12/23/2025	135903	DeptofWat	DeptofWat - Department of Water Supply	ACH	December	\$2,567.44
	12/23/2025	135902	DeptofWat	DeptofWat - Department of Water Supply	ACH	December	\$2,586.82
	12/23/2025	135905	DeptofWat	DeptofWat - Department of Water Supply	ACH	December	\$4,347.85
	12/23/2025	135899	DeptofWat	DeptofWat - Department of Water Supply	ACH	December	\$5,536.15
	12/23/2025	135900	DeptofWat	DeptofWat - Department of Water Supply	ACH	December	\$213.83
	12/24/2025	135898	DeptofWat	DeptofWat - Department of Water Supply	ACH	December	\$132.39
	12/26/2025	135195	Quam	Quam - Quam	9116	Doggy bags	\$45.02

GL Account #	Date	Reference #	Vendor ID	Vendor Name	Check Number	Reference	Amount
	12/26/2025	135195	Mid-Pac	Properties Hawaii, Inc. Mid-Pac - Mid-Pacific Pest Control	9118	Quarterly service	\$1,068.06
	12/26/2025	135195	WestMauilr	WestMauilr - West Maui Irrigation & Nursery Supply	9119	Irrigation supplies	\$60.71
	12/26/2025	135195	Horovitz	Horovitz - Horovitz Tilley LLLC	9117	Collections: Thomas	\$304.71
	12/26/2025	135195	Quam	Quam - Quam Properties Hawaii, Inc.	9116	Coupon books	\$25.04
	12/26/2025	135195	Horovitz	Horovitz - Horovitz Tilley LLLC	9117	Collections: Reynolds	\$272.25
	12/26/2025	135195	Quam	Quam - Quam Properties Hawaii, Inc.	9116	BREG renewal	\$3.50
	12/26/2025	135195	Horovitz	Horovitz - Horovitz Tilley LLLC	9117	Collections: Canderle	\$317.71
	12/29/2025	135897	DeptofWat	DeptofWat - Department of Water Supply	ACH	December	\$5,458.63
	12/29/2025	135416	Quam	Quam - Quam Properties Hawaii, Inc.	9120	Site Manager Payroll 12/15-12/28	\$3,558.22
	12/31/2025	135560	Ace	Ace - Ace Hardware	9122	Building supplies	\$60.67
	12/31/2025	135560	MauiDisp	MauiDisp - Maui Disposal Company, Inc	9123	December	\$7,051.16
	12/31/2025	135560	Quam	Quam - Quam Properties Hawaii, Inc.	9121	Site Manager fuel/phone	\$150.00
	12/31/2025	135896	Spec Bus	Spec Bus - Spectrum Business	ACH	December	\$11,208.81
Account Total:							\$84,590.65
3010 Accounts Payable	12/28/2025	136422	MauiComm	MauiComm - Maui Commercial Landscaping Inc.		December Landscape Maintenance	\$22,088.70
	12/31/2025	136639	RKlectric	RKlectric - Ryan Lester		Stairwell light repair	\$471.20
Account Total:							\$22,559.90
Section Total:							\$107,150.55

Cash Receipt Journal

Napili Villas AOAO
 Start: 12/01/2025 | End: 12/31/2025

Run Date: 01/26/2026
 Run Time: 03:37 PM

Income

Account #	Name	Date	Batch #	Description	Amount
1310	Maintenance Assmts. Receiv.	12/1/2025	132687	Apply Charges	\$141,266.36
Total: \$141,266.36					
1320	Reserve Assmts. Receiv.	12/1/2025	132687	Apply Charges	\$12,242.80
Total: \$12,242.80					
6310	Maintenance Assessment Income	12/1/2025	132687	Apply Charges	(\$141,266.36)
Total: (\$141,266.36)					
6320	Reserve Assessment Income	12/1/2025	132687	Apply Charges	(\$12,242.80)
Total: (\$12,242.80)					
Income Total: \$0.00					

Cash Receipts

Account #	Name	Date	Batch #	Description	Amount
1010	BoH Checking - Operating 2164	12/1/2025	132690	Cash Receipts - Direct Debit	\$711.00
	BoH Checking - Operating 2164	12/1/2025	132691	Cash Receipts - Direct Debit	\$704.00
	BoH Checking - Operating 2164	12/1/2025	132695	Cash Receipts - Direct Debit	\$934.88
	BoH Checking - Operating 2164	12/1/2025	132696	Cash Receipts - Direct Debit	\$935.72
	BoH Checking - Operating 2164	12/1/2025	132643	Cash Receipts - Direct Debit	\$762.65
	BoH Checking - Operating 2164	12/2/2025	132731	Cash Receipts - Direct Debit	\$765.00
	BoH Checking - Operating 2164	12/4/2025	133109	Cash Receipts - Direct Debit	\$764.65
	BoH Checking - Operating 2164	12/4/2025	133117	Cash Receipts - Direct Debit	\$2,587.55
	BoH Checking - Operating 2164	12/4/2025	133131	Cash Receipts - Direct Debit	\$1,057.17

Account #	Name	Date	Batch #	Description	Amount
	BoH Checking - Operating 2164	12/4/2025	133134	Cash Receipts - Manual	\$1,700.38
	BoH Checking - Operating 2164	12/4/2025	132689	Cash Receipts - Direct Debit	\$96,636.51
	BoH Checking - Operating 2164	12/5/2025	133156	Cash Receipts - Direct Debit	\$936.56
	BoH Checking - Operating 2164	12/9/2025	133381	Cash Receipts - Direct Debit	\$1,050.00
	BoH Checking - Operating 2164	12/9/2025	133498	Cash Receipts - Manual	\$18,062.45
	BoH Checking - Operating 2164	12/10/2025	133500	Cash Receipts - Direct Debit	\$764.65
	BoH Checking - Operating 2164	12/11/2025	133644	Cash Receipts - Manual	\$3,277.35
	BoH Checking - Operating 2164	12/13/2025	133721	Cash Receipts - Direct Debit	\$939.14
	BoH Checking - Operating 2164	12/16/2025	133841	Cash Receipts - Direct Debit	\$939.14
	BoH Checking - Operating 2164	12/17/2025	133988	Cash Receipts - Manual	\$703.93
	BoH Checking - Operating 2164	12/19/2025	134827	Cash Receipts - Direct Debit	\$703.93
	BoH Checking - Operating 2164	12/23/2025	135025	Cash Receipts - Manual	\$9,837.66
	BoH Checking - Operating 2164	12/31/2025	135488	Cash Receipts - Direct Debit	\$317.71
	BoH Checking - Operating 2164	12/31/2025	135619	Cash Receipts - Manual	\$5,875.15
Total: \$150,967.18					
1310	Maintenance Assmts. Receiv.	12/1/2025	132690	Cash Receipts - Direct Debit	(\$647.44)
	Maintenance Assmts. Receiv.	12/1/2025	132695	Cash Receipts - Direct Debit	(\$859.98)
	Maintenance Assmts. Receiv.	12/1/2025	132696	Cash Receipts - Direct Debit	(\$861.09)
	Maintenance Assmts. Receiv.	12/2/2025	132731	Cash Receipts - Direct Debit	(\$703.67)
	Maintenance Assmts. Receiv.	12/4/2025	133109	Cash Receipts - Direct Debit	(\$703.67)
	Maintenance Assmts. Receiv.	12/4/2025	133117	Cash Receipts - Direct Debit	(\$1,221.67)
	Maintenance Assmts. Receiv.	12/4/2025	133131	Cash Receipts - Direct Debit	(\$972.86)
	Maintenance Assmts. Receiv.	12/4/2025	133134	Cash Receipts - Manual	(\$1,564.66)

Account #	Name	Date	Batch #	Description	Amount
	Maintenance Assmts. Receiv.	12/4/2025	132689	Cash Receipts - Direct Debit	(\$86,717.51)
	Maintenance Assmts. Receiv.	12/5/2025	133156	Cash Receipts - Direct Debit	(\$861.66)
	Maintenance Assmts. Receiv.	12/9/2025	133381	Cash Receipts - Direct Debit	(\$1,050.00)
	Maintenance Assmts. Receiv.	12/9/2025	133498	Cash Receipts - Manual	(\$15,200.26)
	Maintenance Assmts. Receiv.	12/10/2025	133500	Cash Receipts - Direct Debit	(\$703.67)
	Maintenance Assmts. Receiv.	12/11/2025	133644	Cash Receipts - Manual	(\$1,702.39)
	Maintenance Assmts. Receiv.	12/13/2025	133721	Cash Receipts - Direct Debit	(\$864.24)
	Maintenance Assmts. Receiv.	12/16/2025	133841	Cash Receipts - Direct Debit	(\$864.24)
	Maintenance Assmts. Receiv.	12/17/2025	133988	Cash Receipts - Manual	(\$647.79)
	Maintenance Assmts. Receiv.	12/19/2025	134827	Cash Receipts - Direct Debit	(\$647.79)
	Maintenance Assmts. Receiv.	12/31/2025	135619	Cash Receipts - Manual	(\$703.67)
Total:					(\$117,498.26)
1320	Reserve Assmts. Receiv.	12/1/2025	132690	Cash Receipts - Direct Debit	(\$56.14)
	Reserve Assmts. Receiv.	12/1/2025	132695	Cash Receipts - Direct Debit	(\$74.90)
	Reserve Assmts. Receiv.	12/1/2025	132696	Cash Receipts - Direct Debit	(\$74.63)
	Reserve Assmts. Receiv.	12/2/2025	132731	Cash Receipts - Direct Debit	(\$60.98)
	Reserve Assmts. Receiv.	12/4/2025	133109	Cash Receipts - Direct Debit	(\$60.98)
	Reserve Assmts. Receiv.	12/4/2025	133117	Cash Receipts - Direct Debit	(\$365.88)
	Reserve Assmts. Receiv.	12/4/2025	133131	Cash Receipts - Direct Debit	(\$84.31)
	Reserve Assmts. Receiv.	12/4/2025	133134	Cash Receipts - Manual	(\$135.61)
	Reserve Assmts. Receiv.	12/4/2025	132689	Cash Receipts - Direct Debit	(\$7,623.58)
	Reserve Assmts. Receiv.	12/5/2025	133156	Cash Receipts - Direct Debit	(\$74.90)
	Reserve Assmts. Receiv.	12/9/2025	133498	Cash Receipts - Manual	(\$1,281.59)

Account #	Name	Date	Batch #	Description	Amount
	Reserve Assmts. Receiv.	12/10/2025	133500	Cash Receipts - Direct Debit	(\$60.98)
	Reserve Assmts. Receiv.	12/11/2025	133644	Cash Receipts - Manual	(\$196.43)
	Reserve Assmts. Receiv.	12/13/2025	133721	Cash Receipts - Direct Debit	(\$74.90)
	Reserve Assmts. Receiv.	12/16/2025	133841	Cash Receipts - Direct Debit	(\$74.90)
	Reserve Assmts. Receiv.	12/17/2025	133988	Cash Receipts - Manual	(\$56.14)
	Reserve Assmts. Receiv.	12/19/2025	134827	Cash Receipts - Direct Debit	(\$56.14)
	Reserve Assmts. Receiv.	12/23/2025	135025	Cash Receipts - Manual	(\$0.17)
	Reserve Assmts. Receiv.	12/31/2025	135619	Cash Receipts - Manual	(\$60.98)
Total: (\$10,474.14)					
1340	Late Fees Receivable	12/4/2025	133117	Cash Receipts - Direct Debit	(\$1,000.00)
Total: (\$1,000.00)					
1360	Misc. Owner Receivables	12/31/2025	135488	Cash Receipts - Direct Debit	(\$317.71)
Total: (\$317.71)					
3310	Prepaid Owner Assessments	12/1/2025	132643	Cash Receipts - Direct Debit	(\$762.65)
	Prepaid Owner Assessments	12/1/2025	132690	Cash Receipts - Direct Debit	(\$7.42)
	Prepaid Owner Assessments	12/1/2025	132691	Cash Receipts - Direct Debit	(\$704.00)
	Prepaid Owner Assessments	12/2/2025	132731	Cash Receipts - Direct Debit	(\$0.35)
	Prepaid Owner Assessments	12/4/2025	133134	Cash Receipts - Manual	(\$0.11)
	Prepaid Owner Assessments	12/4/2025	132689	Cash Receipts - Direct Debit	(\$2,295.42)
	Prepaid Owner Assessments	12/9/2025	133498	Cash Receipts - Manual	(\$1,580.60)
	Prepaid Owner Assessments	12/11/2025	133644	Cash Receipts - Manual	(\$1,378.53)
	Prepaid Owner Assessments	12/23/2025	135025	Cash Receipts - Manual	(\$9,837.49)
	Prepaid Owner Assessments	12/31/2025	135619	Cash Receipts - Manual	(\$5,110.50)

Account #	Name	Date	Batch #	Description	Amount
					Total: (\$21,677.07)
					Cash Receipt Total:
					\$0.00

Adjustments

Account #	Name	Date	Batch #	Description	Amount
1320	Reserve Assmts. Receiv.	12/15/2025	135383	Adjustment	(\$0.16)
					Total: (\$0.16)
1340	Late Fees Receivable	12/15/2025	135380	Adjustment	\$200.00
	Late Fees Receivable	12/15/2025	135381	Adjustment	\$200.00
	Late Fees Receivable	12/15/2025	135382	Adjustment	\$200.00
	Late Fees Receivable	12/15/2025	135384	Adjustment	\$200.00
	Late Fees Receivable	12/15/2025	135385	Adjustment	\$200.00
					Total: \$1,000.00
1360	Misc. Owner Receivables	12/24/2025	135145	Adjustment	\$317.71
	Misc. Owner Receivables	12/24/2025	135148	Adjustment	\$272.25
	Misc. Owner Receivables	12/24/2025	135151	Adjustment	\$304.71
					Total: \$894.67
6320	Reserve Assessment Income	12/15/2025	135383	Adjustment	\$0.16
					Total: \$0.16
6340	Late Fee Income	12/15/2025	135380	Adjustment	(\$200.00)
	Late Fee Income	12/15/2025	135381	Adjustment	(\$200.00)
	Late Fee Income	12/15/2025	135382	Adjustment	(\$200.00)
	Late Fee Income	12/15/2025	135384	Adjustment	(\$200.00)
	Late Fee Income	12/15/2025	135385	Adjustment	(\$200.00)
					Total: (\$1,000.00)
6360	Misc. Owner Income	12/24/2025	135145	Adjustment	(\$317.71)
	Misc. Owner Income	12/24/2025	135148	Adjustment	(\$272.25)
	Misc. Owner Income	12/24/2025	135151	Adjustment	(\$304.71)
					Total: (\$894.67)
					Adjustment Total:
					\$0.00
					Total: \$0.00



Statement of Account

Last statement: November 30, 2025
This statement: December 31, 2025
Total days in statement period: 31

Account: 0006-502164
Page 1 of 4
Number of Enclosures: (0)

Click here for inserts:
www.boh.com/agreements

Direct inquiries to:
888 643-3888

QUAM PROPERTIES HAWAII INC A/F
NAPILI VILLAS AOA
5095 NAPILIHAIU ST 202
LAHAINA HI 96761

KAHANA BRANCH
4405 HONOAPIILANI HWY
LAHAINA HI 96761

Bank of Hawaii

WISHING YOU AND YOUR OHANA PEACE, LOVE AND JOY THIS HOLIDAY SEASON
AND THROUGHOUT THE NEW YEAR. THANK YOU FOR BANKING AT BANK OF
HAWAII!. MEMBER FDIC.

Analyzed Business Checking

Table with 4 columns: Account number, Low balance, Average balance, Beginning balance, Total additions, Total subtractions, Ending balance. Includes handwritten 'OK' next to ending balance.

CHECKS

Table with 6 columns: Number, Date, Amount, Number, Date, Amount. Lists check numbers 9105-9114 and their amounts.

DEBITS

Table with 3 columns: Date, Description, Subtractions. Lists ACH debits for 12-01, 12-02, 12-10, and 12-22.

QUAM PROPERTIES HAWAII INC A/F
December 31, 2025

0006-502164

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
12-23	B B C Web Transfer REF 3571338L FUNDS TRANSFER TO DEP 6856108017 FROM	12,243.00
12-23	ACH Debit DEPARTMENT OF WA ABP-BWS 251223 9432036636	213.83
12-23	ACH Debit DEPARTMENT OF WA ABP-BWS 251223 5297965924	2,567.44
12-23	ACH Debit DEPARTMENT OF WA ABP-BWS 251223 7611186954	2,586.82
12-23	ACH Debit DEPARTMENT OF WA ABP-BWS 251223 6276903878	4,347.85
12-23	ACH Debit DEPARTMENT OF WA ABP-BWS 251223 9315267338	5,536.15
12-24	ACH Debit DEPARTMENT OF WA ABP-BWS 251224 8934804901	132.39
12-29	ACH Debit DEPARTMENT OF WA ABP-BWS 251229 6568036701	5,458.63
12-31	ACH Debit SPECTRUM SPECTRUM 251230 0261593	11,208.81

CREDITS

<u>Date</u>	<u>Description</u>	<u>Additions</u>
12-01	ACH Credit PAYLEASE.COM CREDIT 452556192	3,000.00
12-04	ACH Credit PAYLEASE.COM CREDIT 454399592	1,415.00
12-04	ACH Credit PAYLEASE.COM CREDIT 454118001	2,633.25
12-04	Customer Deposit	11,644.38
12-05	ACH Credit PAYLEASE.COM CREDIT 454532903	765.00
12-09	Customer Deposit	764.65
12-09	Customer Deposit	1,700.38
12-09	ACH Credit PAYLEASE.COM CREDIT 455480628	5,040.40
12-09	Customer Deposit	18,062.45
12-09	ACH Credit PAYLEASE.COM CREDIT 455335754	96,005.48
12-10	ACH Credit PAYLEASE.COM CREDIT 455533403	936.56
12-12	ACH Credit PAYLEASE.COM CREDIT 455797416	1,814.65
12-12	Customer Deposit	3,277.35
12-17	Customer Deposit	703.93
12-18	ACH Credit PAYLEASE.COM CREDIT 456192586	939.14
12-19	ACH Credit PAYLEASE.COM CREDIT 456246304	939.14
12-24	ACH Credit PAYLEASE.COM CREDIT 456429678	703.93



QUAM PROPERTIES HAWAII INC A/F
December 31, 2025

0006-502164

<u>Date</u>	<u>Description</u>	<u>Additions</u>
12-24	Customer Deposit	9,837.66
12-29	B B C Web Transfer REF 3631932L FUNDS TRANSFER FRMDEP 6856108017 FROM	29,452.94

DAILY BALANCES

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
11-30	483,608.85	12-10	570,818.80	12-22	566,954.46
12-01	474,457.54	12-12	575,698.86	12-23	539,459.37
12-02	461,215.69	12-16	575,510.38	12-24	549,868.57
12-04	472,539.63	12-17	565,511.00	12-29	573,862.88
12-05	473,304.63	12-18	566,450.14	12-31	562,654.07
12-09	594,877.99	12-19	567,389.28		

Napili Villas AOA
BANK RECONCILIATION
Statement Date: 12/31/2025

Run Date: 01/08/2026
Run Time: 04:02 PM

Reconciliation Summary: BOH - Bank of Hawaii		GL Account: 1010 - BoH Checking - Operating 2164	
Bank Statement Balance	\$562,654.07	Account Balance	\$555,901.82
GL Account Balance	\$555,901.82	+ Uncleared Payments	\$12,945.11
Difference	\$6,752.25	- Uncleared Deposits	\$6,192.86
		Reconciling Balance	\$562,654.07
		- Statement Balance	\$562,654.07
		Difference	\$0.00

Check #	Date	Source / Batch Reference	Status	Deposits	Payments	
	11/24/2025	AR 132105	Cash Receipts - Manual	Cleared	764.65	0.00
	11/25/2025	AR 132241	Cash Receipts - Direct Debit	Cleared	3,000.00	0.00
9107	11/26/2025	AP 132315	MauiDisp - Maui Disposal	Cleared	0.00	6,988.34
		Compa...				
9106	11/26/2025	AP 132315	MauiFire - Maui Fire Control,	Cleared	0.00	810.47
		Inc.				
9105	11/26/2025	AP 132315	Quam - Quam Properties	Cleared	0.00	942.50
		Hawaii,...				
	11/28/2025	AR 132518	Cash Receipts - Manual	Cleared	11,644.38	0.00
	12/1/2025	AR 132643	Cash Receipts - Direct Debit	Cleared	762.65	0.00
	12/1/2025	AR 132690	Cash Receipts - Direct Debit	Cleared	711.00	0.00
	12/1/2025	AR 132691	Cash Receipts - Direct Debit	Cleared	704.00	0.00
	12/1/2025	AR 132695	Cash Receipts - Direct Debit	Cleared	934.88	0.00
	12/1/2025	AR 132696	Cash Receipts - Direct Debit	Cleared	935.72	0.00
	12/2/2025	AR 132731	Cash Receipts - Direct Debit	Cleared	765.00	0.00
9108	12/2/2025	AP 132749	Quam - Quam Properties	Cleared	0.00	3,558.22
		Hawaii,...				
ACH	12/2/2025	AP 133999	AP Adjustment - DeptofWat -	Cleared	0.00	6,253.51
		De...				
9112	12/3/2025	AP 132866	Allen's Pl - Allen's Plumbing	Cleared	0.00	188.48
9110	12/3/2025	AP 132866	MauiComm - Maui	Cleared	0.00	24,496.85
		Commercial Lan...				
9111	12/3/2025	AP 132866	PakiMaui - Paki Maui AOA	Cleared	0.00	350.00
9109	12/3/2025	AP 132866	PHui - Purchasing Hui	Cleared	0.00	211.94
	12/4/2025	AR 132689	Cash Receipts - Direct Debit	Cleared	96,636.51	0.00
	12/4/2025	AR 133109	Cash Receipts - Direct Debit	Cleared	764.65	0.00
	12/4/2025	AR 133117	Cash Receipts - Direct Debit	Cleared	2,587.55	0.00
	12/4/2025	AR 133131	Cash Receipts - Direct Debit	Cleared	1,057.17	0.00
	12/4/2025	AR 133134	Cash Receipts - Manual	Cleared	1,700.38	0.00
	12/5/2025	AR 133156	Cash Receipts - Direct Debit	Cleared	936.56	0.00
ACH	12/7/2025	AP 135399	AP Adjustment - Spec Bus -	Cleared	0.00	11,208.81
		Spe...				
ACH	12/9/2025	AP 133299	AP Adjustment - HECO -	Cleared	0.00	498.90
		Hawaiiia...				
	12/9/2025	AR 133381	Cash Receipts - Direct Debit	Cleared	1,050.00	0.00

Check #	Date	Source / Batch Reference	Status	Deposits	Payments	
	12/9/2025	AR 133498	Cash Receipts - Manual	Cleared	18,062.45	0.00
	12/10/2025	AR 133500	Cash Receipts - Direct Debit	Cleared	764.65	0.00
	12/10/2025	GL 133604	Reserve Bank Transfer	Cleared	0.00	12,243.00
	12/11/2025	AR 133644	Cash Receipts - Manual	Cleared	3,277.35	0.00
9113	12/12/2025	AP 133669	Quam - Quam Properties Hawaii,...	Cleared	0.00	5,654.45
	12/13/2025	AR 133721	Cash Receipts - Direct Debit	Cleared	939.14	0.00
9114	12/15/2025	AP 133817	Quam - Quam Properties Hawaii,...	Cleared	0.00	5,048.86
	12/16/2025	AR 133841	Cash Receipts - Direct Debit	Cleared	939.14	0.00
	12/17/2025	AR 133988	Cash Receipts - Manual	Cleared	703.93	0.00
ACH	12/18/2025	AP 135481	HITax GET - Hawaii State Tax D...	Cleared	0.00	84.82
	12/19/2025	AR 134827	Cash Receipts - Direct Debit	Cleared	703.93	0.00
9115	12/22/2025	AP 134918	Quam - Quam Properties Hawaii,...	Uncleared	0.00	28.06
	12/23/2025	AR 135025	Cash Receipts - Manual	Cleared	9,837.66	0.00
ACH	12/23/2025	AP 135899	DeptofWat - Department of Wate...	Cleared	0.00	5,536.15
ACH	12/23/2025	AP 135900	DeptofWat - Department of Wate...	Cleared	0.00	213.83
ACH	12/23/2025	AP 135902	DeptofWat - Department of Wate...	Cleared	0.00	2,586.82
ACH	12/23/2025	AP 135903	DeptofWat - Department of Wate...	Cleared	0.00	2,567.44
ACH	12/23/2025	AP 135905	AP Adjustment - DeptofWat - De...	Cleared	0.00	4,347.85
ACH	12/24/2025	AP 135898	DeptofWat - Department of Wate...	Cleared	0.00	132.39
9117	12/26/2025	AP 135195	Horovitz - Horovitz Tilley LLLC	Uncleared	0.00	894.67
9118	12/26/2025	AP 135195	Mid-Pac - Mid-Pacific Pest Control	Uncleared	0.00	1,068.06
9116	12/26/2025	AP 135195	Quam - Quam Properties Hawaii,...	Uncleared	0.00	73.56
9119	12/26/2025	AP 135195	WestMauilr - West Maui Irrigat...	Uncleared	0.00	60.71
9120	12/29/2025	AP 135416	Quam - Quam Properties Hawaii,...	Uncleared	0.00	3,558.22
ACH	12/29/2025	AP 135897	DeptofWat - Department of Wate...	Cleared	0.00	5,458.63
	12/30/2025	GL 135376	Reserves Nov Reimb Operating	Cleared	29,452.94	0.00
	12/31/2025	AR 135488	Cash Receipts - Direct Debit	Uncleared	317.71	0.00
9122	12/31/2025	AP 135560	Ace - Ace Hardware	Uncleared	0.00	60.67
9123	12/31/2025	AP 135560	MauiDisp - Maui Disposal Compa...	Uncleared	0.00	7,051.16
9121	12/31/2025	AP 135560	Quam - Quam Properties Hawaii,...	Uncleared	0.00	150.00

Check #	Date	Source / Batch Reference	Status	Deposits	Payments	
	12/31/2025	AR 135619	Cash Receipts - Manual	Uncleared	5,875.15	0.00
ACH	12/31/2025	AP 135896	Spec Bus - Spectrum Business	Cleared	0.00	11,208.81
Totals				\$6,192.86	\$12,945.11	



Statement of Account

Last statement: November 30, 2025
This statement: December 31, 2025
Total days in statement period: 31

Account: 6856-108017
Page 1 of 3
Number of Enclosures: (0)

Click here for inserts:
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Direct inquiries to:
888 643-3888

QUAM PROPERTIES HAWAII, INC. A/F
NAPILI VILLAS AOA
RESERVE ACCOUNT
5095 NAPILIHAW ST 202
LAHAINA HI 96761

KAHANA BRANCH
4405 HONOAPIILANI HWY
LAHAINA HI 96761

Bank of Hawaii

WISHING YOU AND YOUR OHANA PEACE, LOVE AND JOY THIS HOLIDAY SEASON
AND THROUGHOUT THE NEW YEAR. THANK YOU FOR BANKING AT BANK OF
HAWAII. MEMBER FDIC.

Business Money Market

Table with 4 columns: Account number, Balance, Description, and Amount. Includes rows for Beginning balance, Total additions, Total subtractions, and Ending balance.

DEBITS

Table with 3 columns: Date, Description, and Subtractions. Includes a debit entry for B B C Web Transfer on 12-29.

CREDITS

Table with 3 columns: Date, Description, and Additions. Includes credit entries for B B C Web Transfer and Interest Payment.

DAILY BALANCES

Table with 6 columns: Date, Amount, Date, Amount, Date, Amount. Shows daily balances for 11-30, 12-23, and 12-31.

QUAM PROPERTIES HAWAII, INC. A/F
December 31, 2025

6856-108017

INTEREST INFORMATION

Annual percentage yield earned	2.80%
Interest-bearing days	31
Average balance for APY	\$605,380.43
Interest earned	\$1,421.96

Napili Villas AOA
BANK RECONCILIATION
Statement Date: 12/31/2025

Run Date: 01/08/2026
Run Time: 04:01 PM

Reconciliation Summary: BOH - Bank of Hawaii		GL Account: 1215 - BoH Reserve Acct 8017	
Bank Statement Balance	\$588,888.32	Account Balance	\$588,888.32
GL Account Balance	\$588,888.32	+ Uncleared Payments	\$0.00
Difference	\$0.00	- Uncleared Deposits	\$0.00
		Reconciling Balance	\$588,888.32
		- Statement Balance	\$588,888.32
		Difference	\$0.00

Check #	Date	Source / Batch Reference	Status	Deposits	Payments
	12/10/2025	GL 133604 Reserve Bank Transfer	Cleared	12,243.00	0.00
	12/30/2025	GL 135376 Reserves Nov Reimb Operating	Cleared	0.00	29,452.94
	12/31/2025	136039 Misc Deposit	Cleared	1,421.96	0.00
Totals				\$0.00	\$0.00



General Inquiries: (808) 536-3677

Statement of Account

AUDITOR ADDRESS:
HAWAII CENTRAL FEDERAL CREDIT UNION
C/O CU PACIFIC AUDIT SOLUTIONS LLC
1654 S KING ST
HONOLULU HI 96826-2040

Account No.	Statement Period	Page
*****187	10/01/25 Thru 12/31/25	1 of 1



*****AUTO**ALL FOR AADC 967

NAPILI VILLAS, AOA
5095 NAPILIHAIU ST STE 202
LAHAINA HI 96761-8803

0018 02
0006136

JAN 08 2025
RECEIVED

AUDIT

Our auditors are verifying member records. Please compare these balances with your records. If they do not agree, please report any differences immediately to:

CU Pacific Audit Solutions, LLC.
 Email: Verify@cupacific.com
 Mail: Account Verification Department
 1654 S. King Street | Honolulu, Hawaii 96826

We will consider the balances correct unless we hear from you within the next 10 days. Thank you for your assistance!

Federally insured by NCUA.



Additional insurance of up to \$500,000 on your savings accounts is provided by Excess Share Insurance Corporation, a licensed insurance company.

SUMMARY FOR SHARE ACCOUNTS

SUFFIX	ACCOUNT DESCRIPTION	BEGINNING BALANCE	WITHDRAWALS/ DEBITS	DEPOSITS/ CREDITS	ENDING BALANCE	LAST TRAN
002	CENTRAL BIZ SAVINGS	\$99,723.31	\$.00	\$12.56	\$99,735.87	9/30/24

002: CENTRAL BIZ SAVINGS

Year-to-Date Divd Paid: \$49.82 Divd Rate: .050 %

DATE	WITHDRAWAL	DEPOSIT	BALANCE	TRANSACTION DESCRIPTION
10/01/25			99,723.31	Beginning Balance
12/31/25		12.56	99,735.87	SHARE DIVIDEND

Your Annual Percentage Yield Earned is .05%, based on an Average Balance of \$99,723.31 for the 92 day period ending 12/31/25.

12/31/25			99,735.87	Ending Balance
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ANNUAL ACCOUNT INFORMATION FOR 2025

This section is intended to provide a general summary of your dividend and interest activity for the year, and is not intended to replace any standard IRS forms you receive for tax reporting purposes.

Dividends Earned

Account	Description	Amount
*****187-002	BUSINESS SHARE	49.82
	Total	49.82

Napili Villas AOA
BANK RECONCILIATION
Statement Date: 12/31/2025

Run Date: 01/08/2026
Run Time: 04:20 PM

Reconciliation Summary: HCFCU - Hawaii Central Federal Credit Union		GL Account: 1224 - Hawaii Central CU - Reserves	
Bank Statement Balance	\$99,735.87	Account Balance	\$99,735.87
GL Account Balance	\$99,735.87	+ Uncleared Payments	\$0.00
Difference	\$0.00	- Uncleared Deposits	\$0.00
		Reconciling Balance	\$99,735.87
		- Statement Balance	\$99,735.87
		Difference	\$0.00

Check #	Date	Source / Batch Reference	Status	Deposits	Payments
	12/31/2025	136041 Misc Deposit	Cleared	12.56	0.00
Totals				\$0.00	\$0.00



Statement of Account

Last statement: November 30, 2025
This statement: December 31, 2025
Total days in statement period: 31

Account: 6869-785077
Page 1 of 2
Number of Enclosures: (0)

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Direct inquiries to:
888 643-3888

QUAM PROPERTIES HAWAII, INC. A/F
NAPILI VILLAS AOA
NAPILI VILLAS ACCESSIBILITY FUND
5095 NAPILHAU ST 202
LAHAINA HI 96761

KAHANA BRANCH
4405 HONOAPIILANI HWY
LAHAINA HI 96761

Bank of Hawaii

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AND THROUGHOUT THE NEW YEAR. THANK YOU FOR BANKING AT BANK OF
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Business Money Market

Account number	6869-785077	Beginning balance	\$180,977.74
Low balance	\$180,977.74	Total additions	425.11
Average balance	\$180,977.74	Total subtractions	<u>0.00</u>
		Ending balance	\$181,402.85 <i>o/vl</i>

CREDITS

<u>Date</u>	<u>Description</u>	<u>Additions</u>
12-31	Interest Payment	425.11

DAILY BALANCES

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
11-30	180,977.74	12-31	181,402.85		

INTEREST INFORMATION

Annual percentage yield earned	2.80%
Interest-bearing days	31
Average balance for APY	\$180,977.74
Interest earned	\$425.11

Napili Villas AOA
BANK RECONCILIATION
Statement Date: 12/31/2025

Run Date: 01/08/2026
Run Time: 04:19 PM

Reconciliation Summary: BOH - Bank of Hawaii		GL Account: 1075 - BoH Accessibility Fund Savings 5077	
Bank Statement Balance	\$181,402.85	Account Balance	\$181,402.85
GL Account Balance	\$181,402.85	+ Uncleared Payments	\$0.00
Difference	\$0.00	- Uncleared Deposits	\$0.00
		Reconciling Balance	\$181,402.85
		- Statement Balance	\$181,402.85
		Difference	\$0.00

Check #	Date	Source / Batch Reference	Status	Deposits	Payments
	12/31/2025	136043 Misc Deposit	Cleared	425.11	0.00
Totals				\$0.00	\$0.00



Statement of Account

Last statement: November 30, 2025
This statement: December 31, 2025
Total days in statement period: 31

Account: 0093-307011
Page 1 of 2
Number of Enclosures: (0)

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Direct inquiries to:
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QUAM PROPERTIES HAWAII, INC. A/F
NAPILI VILLAS AOA
NAPILI VILLAS ACCESSIBILITY FUND
5095 NAPILIHAI ST 202
LAHAINA HI 96761

KAHULUI BANKING CENTER
11 E KAMEHAMEHA AVE
KAHULUI HI 96732

Bank of Hawaii

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AND THROUGHOUT THE NEW YEAR. THANK YOU FOR BANKING AT BANK OF
HAWAII. MEMBER FDIC.*

Analyzed Business Checking

Account number	0093-307011	Beginning balance	\$21,000.00
Low balance	\$21,000.00	Total additions	.00
Average balance	\$21,000.00	Total subtractions	.00
		Ending balance	\$21,000.00

**** No activity this statement period ****

Napili Villas AOA
BANK RECONCILIATION
Statement Date: 10/31/2025

Run Date: 01/08/2026
Run Time: 04:18 PM

Reconciliation Summary: BOH - Bank of Hawaii		GL Account: 1070 - BoH Accessibility Fund Op 7011	
Bank Statement Balance	\$21,000.00	Account Balance	\$21,000.00
GL Account Balance	\$21,000.00	+ Uncleared Payments	\$0.00
Difference	\$0.00	- Uncleared Deposits	\$0.00
		Reconciling Balance	\$21,000.00
		- Statement Balance	\$21,000.00
		Difference	\$0.00

Check #	Date	Source / Batch Reference	Status	Deposits	Payments
1003	10/10/2025	AP 129337	CKoepke - Carol Koepke Tu'ua Cleared	0.00	4,500.00
Totals				\$0.00	\$0.00



Statement of Account

Last statement: November 30, 2025
This statement: December 31, 2025
Total days in statement period: 31

Account: 6003-824100
Page 1 of 2
Number of Enclosures: (0)

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Direct inquiries to:
888 643-3888

QUAM PROPERTIES HAWAII, INC A/F
NAPILI VILLAS AOA
5095 NAPILIHAI ST 202
LAHAINA HI 96761

KAHANA BRANCH
4405 HONOAPIILANI HWY
LAHAINA HI 96761

Bank of Hawaii

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Business Money Market

Account number	6003-824100	Beginning balance	\$1,479.40
Low balance	\$1,479.40	Total additions	3.47
Average balance	\$1,479.40	Total subtractions	0.00
		Ending balance	\$1,482.87 <i>oic</i>

CREDITS

<u>Date</u>	<u>Description</u>	<u>Additions</u>
12-31	Interest Payment	3.47

DAILY BALANCES

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
11-30	1,479.40	12-31	1,482.87		

INTEREST INFORMATION

Annual percentage yield earned	2.80%
Interest-bearing days	31
Average balance for APY	\$1,479.40
Interest earned	\$3.47

Napili Villas AOA
BANK RECONCILIATION
Statement Date: 12/31/2025

Run Date: 01/08/2026
Run Time: 04:19 PM

Reconciliation Summary: BOH - Bank of Hawaii		GL Account: 1015 - BoH Money Mkt - Operating 4100	
Bank Statement Balance	\$1,482.87	Account Balance	\$1,482.87
GL Account Balance	\$1,482.87	+ Uncleared Payments	\$0.00
Difference	\$0.00	- Uncleared Deposits	\$0.00
		Reconciling Balance	\$1,482.87
		- Statement Balance	\$1,482.87
		Difference	\$0.00

Check #	Date	Source / Batch Reference	Status	Deposits	Payments
	12/31/2025	136042 Misc Deposit	Cleared	3.47	0.00
Totals				\$0.00	\$0.00