

Hawaiian Shores Community Association  
Profit & Loss Budget Performance  
November 2018 through April 2019

	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	Nov '18 - Apr 19	YTD Budget	% of Budget	Annual Budget
<b>Income</b>										
401 · Assessment Dues	34,572.09	104,336.08	189,771.86	67,341.69	22,298.36	16,058.98	434,379.06	435,520.00	99.74%	484,000.00
402 · Water Service Charges	18,718.11	19,563.34	24,476.32	22,376.47	22,100.01	22,537.03	129,771.28	120,000.00	108.14%	240,000.00
403 · Water - New Service Connects	0.00	0.00	1,000.00	0.00	0.00	1,000.00	2,000.00	3,000.00	66.67%	7,000.00
404 · Interest - Operating	0.98	1.51	2.86	24.93	27.32	26.35	83.95	30.00	279.83%	60.00
406 · Escrow Transfer Fees	1,200.00	2,100.00	2,400.00	2,100.00	2,100.00	2,100.00	12,000.00	13,500.00	88.89%	27,000.00
407 · Infrastructure Impact Fee	0.00	0.00	700.00	0.00	700.00	700.00	2,100.00	2,100.00	100.0%	4,900.00
408 · Guest Fees	552.45	221.00	792.00	278.00	517.00	635.00	2,995.45	3,240.00	92.45%	6,500.00
410 · Reimbursable Legal Fees	0.00	0.00	233.50	0.00	0.00	66.50	300.00	1,500.00	20.0%	3,000.00
420 · Reimbursables	0.00	0.00	105.00	0.00	0.00	0.00	105.00	0.00	100.0%	0.00
435 · Special Event Income	253.00	166.00	20.00	0.00	44.25	0.00	483.25	300.00	161.08%	600.00
440 · Miscellaneous Income	75.00	40.00	65.00	4,122.16	220.00	55.00	4,577.16	502.00	911.79%	1,000.00
441 · Unrelated Income	1,770.84	1,770.84	1,827.75	1,947.92	0.00	1,947.92	9,265.27	12,625.02	73.39%	23,250.00
450 · Interest - Reserve	185.21	259.45	259.69	259.90	297.30	297.60	1,559.15	1,002.00	155.6%	2,000.00
475 · Dividend Income	1,180.86	1,796.06	1,307.03	1,286.39	1,315.89	2,663.73	9,549.96	3,000.00	318.33%	6,000.00
480 · Unrealized Gain/Loss Investment	(125.91)	290.54	757.74	187.85	139.82	48.52	1,298.56	0.00	100.0%	0.00
5009 · Returned Check Charges	0.00	0.00	0.00	20.00	0.00	0.00	20.00	0.00	100.0%	0.00
<b>Total Income</b>	<b>58,382.63</b>	<b>130,544.82</b>	<b>223,718.75</b>	<b>99,945.31</b>	<b>49,759.95</b>	<b>48,136.63</b>	<b>610,488.09</b>	<b>596,319.02</b>	<b>102.38%</b>	<b>805,310.00</b>
<b>Gross Profit</b>	<b>58,382.63</b>	<b>130,544.82</b>	<b>223,718.75</b>	<b>99,945.31</b>	<b>49,759.95</b>	<b>48,136.63</b>	<b>610,488.09</b>	<b>596,319.02</b>	<b>102.38%</b>	<b>805,310.00</b>
<b>Expense</b>										
501 · Salaries & Wages-Gross Pay	23,899.81	14,000.78	14,156.52	14,980.74	14,721.23	14,498.19	96,257.27	99,079.96	97.15%	198,160.00
502 · Employee Health Care	6,787.94	3,393.97	3,393.97	3,393.97	3,393.97	3,393.97	23,757.79	20,499.98	115.89%	41,000.00
503 · Pension Contribution	1,644.19	1,080.46	528.31	1,058.57	1,051.36	1,040.55	6,403.44	6,394.96	100.13%	12,790.00
504 · Payroll Taxes	9,084.87	5,886.38	6,100.72	6,442.69	6,241.68	6,089.47	39,845.81	40,500.00	98.39%	81,000.00
505 · Payroll Expenses	321.62	321.62	994.16	321.62	528.47	425.79	2,913.28	2,499.98	116.53%	5,000.00
506 · WC/FDI/Unemployment	2,285.55	(1,233.95)	2,452.75	1,439.05	1,439.05	1,439.05	7,821.50	9,349.96	83.65%	18,700.00
507 · Contract Labor	1,127.77	6,104.44	828.60	1,524.26	2,037.25	4,567.73	16,190.05	9,999.98	161.9%	20,000.00
508 · GE Taxes Paid	0.00	0.00	692.98	0.00	0.00	0.00	692.98	600.00	115.5%	1,200.00
510 · Repair & Maintenance	5,476.93	4,737.14	4,009.66	2,612.31	57,347.66	13,067.51	87,251.21	30,000.00	290.84%	60,000.00
511 · Utilities	4,269.36	4,605.11	4,780.19	3,885.20	4,134.80	4,129.84	25,804.50	46,102.80	55.97%	93,336.99
512 · Property Taxes	0.00	0.00	500.00	0.00	0.00	0.00	500.00	500.00	100.0%	1,000.00
513 · Office Expenses	1,736.39	745.63	1,153.41	2,648.78	3,260.96	3,463.59	13,008.76	9,999.98	130.09%	20,000.00
520 · Legal Fees	0.00	3,308.57	4,343.34	0.00	3,314.09	1,388.59	12,354.59	3,999.98	308.87%	8,000.00
521 · Accounting Fees	463.97	914.23	1,508.70	9,932.89	616.16	502.62	13,938.57	12,599.98	110.62%	16,000.00
523 · Board & Committee Expenses	91.83	66.19	143.75	0.00	0.00	125.00	426.77	999.98	42.68%	2,000.00
525 · Memberships/Trainings	0.00	0.00	0.00	75.00	51.74	626.63	753.37	750.00	100.45%	1,500.00
526 · Website Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.0%	300.00
530 · Insurance Expense	4,748.64	3,667.40	3,681.80	3,681.80	3,741.40	3,741.40	23,262.44	22,476.00	103.5%	45,000.00
532 · HNB Loan Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,966.50	0.0%	75,933.00
533 · USDA Loan Interest	1,457.40	1,408.19	1,446.44	1,437.84	1,290.91	1,420.29	8,461.07	0.00	100.0%	0.00
535 · Special Events	586.18	0.00	0.00	0.00	0.00	69.02	655.20	400.00	163.8%	1,000.00
539 · Misc Expenses-Oper Fund	0.00	0.00	100.35	0.00	230.35	0.00	330.70	249.98	132.29%	500.00
560 · Repair & Maint - Infra	3,825.29	15,123.88	2,137.50	(111.92)	0.00	0.00	20,974.75	0.00	100.0%	0.00
580 · Miscellaneous Expense - Other	3,600.00	20.00	0.00	0.00	0.00	0.00	3,620.00	3,700.00	97.84%	3,700.00
66910 · Bank Service Charges	0.00	0.00	0.00	0.00	25.00	0.00	25.00	0.00	100.0%	0.00
<b>Total Expense</b>	<b>71,407.74</b>	<b>64,150.04</b>	<b>52,953.15</b>	<b>53,322.80</b>	<b>103,426.08</b>	<b>59,989.24</b>	<b>405,249.05</b>	<b>358,970.02</b>	<b>112.89%</b>	<b>706,119.99</b>
<b>Net Income</b>	<b>(13,025.11)</b>	<b>66,394.78</b>	<b>170,765.60</b>	<b>46,622.51</b>	<b>(53,666.13)</b>	<b>(11,852.61)</b>	<b>205,239.04</b>	<b>237,349.00</b>	<b>86.47%</b>	<b>99,190.01</b>