

Hawaiian Shores Community Association
Profit & Loss Budget Performance
November 2025 through January 2026

QTR 1

	Nov 25	Dec 25	Jan 26	Nov '25 - Jan 26	YTD Budget	% of Budget	Annual Budget
Income							
401 · Assessment Dues	68,144.29	84,770.37	218,977.32	371,891.98	359,799.00	103.36%	593,942.00
402 · Water Service Charges	27,081.55	31,474.07	35,884.34	94,439.96	98,514.00	95.87%	394,056.00
403 · Water - New Service Connects	2,000.00	0.00	2,000.00	4,000.00	2,000.00	200.0%	10,000.00
404 · Interest - Operating	5.20	6.40	8.37	19.97	49.97	39.96%	200.00
405 · Fines	0.00	0.00	0.00	0.00			
406 · Escrow Transfer Fees	2,400.00	2,400.00	2,100.00	6,900.00	6,300.00	109.52%	25,200.00
407 · Infrastructure Impact Fee	700.00	1,400.00	0.00	2,100.00	1,400.00	150.0%	7,700.00
408 · Guest Fees	536.25	381.75	632.00	1,550.00	1,200.00	129.17%	6,500.00
410 · Reimbursable Legal Fees	450.00	150.00	450.00	1,050.00	450.00	233.33%	1,800.00
420 · Reimbursables	1,202.53	4,055.01	0.00	5,257.54	3,607.59	145.74%	14,430.36
435 · Special Event Income	97.50	0.00	0.00	97.50	200.00	48.75%	200.00
440 · Miscellaneous Income	50.00	28.00	14.00	92.00	225.00	40.89%	900.00
441 · Unrelated Income	2,663.55	2,663.55	2,663.55	7,990.65	7,990.65	100.0%	34,262.60
450 · Interest - Reserve	1,142.99	383.53	362.84	1,889.36	1,500.00	125.96%	6,000.00
475 · Dividend Income	0.00	0.06	0.00	0.06	0.00	100.0%	1.00
480 · Unrealized Gain/Loss Investment	1,474.57	932.26	889.83	3,296.66	3,000.00	109.89%	12,000.00
510 · R&M Reserve Fund	58,736.00			58,736.00			
Total Income	166,684.43	128,645.00	263,982.25	559,311.68	486,236.21	115.03%	1,107,191.96
Gross Profit	166,684.43	128,645.00	263,982.25	559,311.68	486,236.21	115.03%	1,107,191.96
Expense							
501 · Salaries & Wages-Gross Pay	22,296.07	24,045.69	35,204.41	81,546.17	72,430.77	112.59%	289,723.00
502 · Employee Health Care	9,027.79	4,176.14	6,547.74	19,751.67	19,643.22	100.55%	78,572.88
503 · Pension Contribution	933.97	1,128.22	1,646.03	3,708.22	2,104.88	176.17%	8,420.00
504 · Payroll Taxes	7,121.37	8,069.93	11,332.52	26,523.82	28,215.00	94.01%	112,860.00
505 · Payroll Expenses	504.32	496.08	906.38	1,906.78	1,641.94	116.13%	6,568.00
506 · WC/TDI/Unemployment	942.65	1,013.64	3,389.86	5,346.15	6,298.00	84.89%	19,630.00
507 · Contract Labor	1,949.35	876.10	668.78	3,494.23	6,249.94	55.91%	25,000.00
508 · GE Taxes Paid	0.00	0.00	937.10	937.10	932.00	100.55%	1,864.00
510 · Repair & Maintenance	10,002.08	11,850.33	5,805.58	27,657.99	18,999.94	145.57%	76,000.00
511 · Utilities	6,670.28	7,031.28	7,009.86	20,711.42	22,564.69	91.79%	90,259.00
512 · Property Taxes	0.00	0.00	0.00	0.00	0.00	0.0%	1,000.00
513 · Office Expenses	2,582.51	6,439.90	2,888.74	11,911.15	7,500.00	158.82%	30,000.00
520 · Legal Fees	0.00	0.00	16.00	16.00	480.00	3.33%	1,920.00
521 · Accounting Fees	1,413.22	1,360.14	11,100.18	13,873.54	11,950.00	116.1%	33,217.50
523 · Board & Committee Expenses	621.12	1,163.46	122.28	1,906.86	750.00	254.25%	3,000.00

Hawaiian Shores Community Association
Profit & Loss Budget Performance
November 2025 through January 2026

	Nov 25	Dec 25	Jan 26	Nov '25 - Jan 26	YTD Budget	% of Budget	Annual Budget
525 · Memberships/Trainings	477.44	0.00	760.69	1,238.13	249.94	495.37%	1,000.00
526 · Website Expenses	0.00	300.00	0.00	300.00	399.00	75.19%	1,596.00
530 · Insurance Expense	7,145.50	7,149.40	6,946.76	21,241.66	21,769.91	97.57%	86,179.42
533 · USDA Loan Interest	4,301.65	4,144.10	0.00	8,445.75	13,752.87	61.41%	55,011.48
535 · Special Events	106.35	72.62	(182.75)	(3.78)			
539 · Misc Expenses-Oper Fund	68.00	0.00	0.00	68.00	0.00	100.0%	150.00
560 · Repair & Maint - Infra	0.00	0.00	3,937.35	3,937.35			
580 · Miscellaneous Expense - Other							
Employee Bonus	4,800.00	0.00	0.00	4,800.00	4,800.00	100.0%	4,800.00
580 · Miscellaneous Expense - Other - Other	5.00	0.00	0.00	5.00			
Total 580 · Miscellaneous Expense - Other	4,805.00	0.00	0.00	4,805.00	4,800.00	100.1%	4,800.00
Total Expense	80,968.67	79,317.03	99,037.51	259,323.21	240,732.10	107.72%	926,771.28
Net Income	85,715.76	49,327.97	164,944.74	299,988.47	245,504.11	122.19%	180,420.68