

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

	QTR 1			QTR 2			QTR 3						
	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Nov '25 - Jul 26	YTD Budget	% of Budget	Annual Budget
Income													
401 · Assessment Dues	68,144.29	84,770.37	218,977.32	71,950.79	24,390.91	26,686.06	11,278.04	12,936.40	7,667.16	526,801.34	556,369.00	94.69%	593,942.00
402 · Water Service Charges	27,081.55	31,474.07	35,884.34	30,372.70	31,631.81	36,819.98	30,096.65	33,292.83	32,225.21	288,879.14	295,542.00	97.75%	394,056.00
403 · Water - New Service Connects	2,000.00	0.00	2,000.00	1,000.00	1,000.00	2,000.00	1,000.00	0.00	0.00	9,000.00	7,000.00	128.57%	10,000.00
404 · Interest - Operating	5.20	6.40	8.37	12.54	13.81	13.77	13.52	12.50	0.00	86.11	149.99	57.41%	200.00
405 · Fines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
406 · Escrow Transfer Fees	2,400.00	2,400.00	2,100.00	300.00	1,200.00	4,200.00	1,200.00	4,200.00	1,800.00	19,800.00	18,900.00	104.76%	25,200.00
407 · Infrastructure Impact Fee	700.00	1,400.00	0.00	1,400.00	700.00	1,400.00	1,400.00	0.00	0.00	7,000.00	5,600.00	125.0%	7,700.00
408 · Guest Fees	536.25	381.75	632.00	1,158.75	486.00	705.00	841.50	2,160.25	1,715.50	8,617.00	4,800.00	179.52%	6,500.00
409 · Variance Request Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.0%	50.00
410 · Reimbursable Legal Fees	450.00	150.00	450.00	0.00	450.00	206.42	150.00	300.00	600.00	2,756.42	1,350.00	204.18%	1,800.00
420 · Reimbursables	1,202.53	4,055.01	79.00	5,543.96	1,200.00	0.00	2,043.55	0.00	50.00	14,174.05	6,933.76	204.42%	6,933.76
435 · Special Event Income	97.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97.50	200.00	48.75%	200.00
440 · Miscellaneous Income	50.00	28.00	14.00	155.00	14.00	90.00	89.13	28.00	55.00	523.13	675.00	77.5%	900.00
441 · Unrelated Income	2,663.55	2,663.55	2,663.55	5,327.10	0.00	2,663.55	2,663.55	2,663.55	12,227.10	33,535.50	26,271.95	127.65%	34,262.60
450 · Interest - Reserve	1,142.99	383.53	362.84	988.19	309.52	362.96	348.73	978.83	352.70	5,230.29	4,500.00	116.23%	6,000.00
475 · Dividend Income	0.00	0.06	0.00	0.00	0.06	0.00	0.00	0.07	0.00	0.19	0.00	100.0%	1.00
480 · Unrealized Gain/Loss Investment	1,474.57	932.26	889.83	2,071.28	764.60	884.13	1,705.35	1,255.93	867.40	10,845.35	9,000.00	120.5%	12,000.00
490 · Grant Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,710.03	342.13	23,052.16			
510 · R&M Reserve Fund	58,736.00								52,836.34	111,572.34			
5009 · Returned Check Charges	0.00	0.00	0.00	162.00	0.00	27.00	0.00	0.00	0.00	189.00			
Total Income	166,684.43	128,645.00	264,061.25	120,442.31	62,160.71	76,058.87	52,830.02	80,538.39	110,738.54	1,062,159.52	937,341.70	113.32%	1,099,745.36
Gross Profit	166,684.43	128,645.00	264,061.25	120,442.31	62,160.71	76,058.87	52,830.02	80,538.39	110,738.54	1,062,159.52	937,341.70	113.32%	1,099,745.36
Expense													
501 · Salaries & Wages-Gross Pay	22,296.07	24,045.69	35,204.41	23,190.39	21,800.87	24,522.06	20,972.58	22,010.22	36,242.16	230,284.45	217,292.26	105.98%	289,723.00
502 · Employee Health Care	9,027.79	4,176.14	6,547.74	6,547.74	6,205.46	6,376.60	6,376.60	5,845.69	5,845.69	56,949.45	57,960.98	98.26%	77,090.78
503 · Pension Contribution	933.97	1,128.22	1,646.03	1,046.54	1,107.01	1,652.68	1,138.82	1,155.17	1,267.24	11,075.68	6,314.96	175.39%	8,420.00
504 · Payroll Taxes	7,121.37	8,069.93	11,332.52	7,151.79	7,465.08	10,167.29	6,717.61	7,112.95	8,316.05	73,454.59	84,645.00	86.78%	112,860.00
505 · Payroll Expenses	504.32	496.08	906.38	491.96	487.85	487.85	742.07	496.08	529.91	5,142.50	4,925.98	104.4%	6,568.00
506 · WC/TDI/Unemployment	942.65	1,013.64	3,389.86	968.83	918.98	1,087.62	831.56	929.96	4,956.40	15,039.50	14,856.00	101.24%	19,630.00
507 · Contract Labor	1,949.35	876.10	668.78	802.80	877.67	577.67	1,240.50	577.67	3,665.63	11,236.17	18,749.98	59.93%	25,000.00
508 · GE Taxes Paid	0.00	0.00	937.10	0.00	0.00	0.00	0.00	0.00	1,068.78	2,005.88	1,864.00	107.61%	1,864.00
510 · Repair & Maintenance	10,002.08	11,850.33	5,805.58	33,119.39	2,027.64	10,280.33	(21,800.77)	15,012.71	10,910.53	77,207.82	56,999.98	135.45%	76,000.00
511 · Utilities	6,670.28	7,031.28	7,009.86	6,868.58	327.60	12,655.14	7,036.94	7,713.84	8,080.24	63,393.76	67,694.23	93.65%	90,259.00
512 · Property Taxes	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100.0%	1,000.00
513 · Office Expenses	2,582.51	6,439.90	2,888.74	1,744.43	7,967.51	2,713.15	2,051.70	2,019.75	2,480.04	30,887.73	30,500.00	101.27%	38,000.00
520 · Legal Fees	0.00	0.00	16.00	(6,785.41)	732.98	370.49	835.39	82.30	0.00	(4,748.25)	1,440.00	(329.74%)	1,920.00
521 · Accounting Fees	1,413.22	1,360.14	11,100.18	2,757.36	1,099.84	1,260.13	10,205.10	732.43	2,307.51	32,235.91	27,450.00	117.44%	33,217.50
523 · Board & Committee Expenses	621.12	1,163.46	122.28	14.65	353.38	155.68	407.40	1,036.36	430.63	4,304.96	2,250.00	191.33%	3,000.00
524 · Translation Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	0.0%	200.00
525 · Memberships/Trainings	477.44	0.00	760.69	1,310.89	153.85	242.00	0.00	2,574.93	0.00	5,519.80	749.98	735.99%	1,000.00
526 · Website Expenses	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	1,197.00	25.06%	1,596.00
530 · Insurance Expense	7,145.50	7,149.40	6,946.76	6,946.76	6,946.76	7,293.25	7,246.76	6,946.76	6,946.76	63,568.71	64,709.75	98.24%	86,179.42
533 · USDA Loan Interest	4,301.65	4,144.10	4,262.51	4,243.03	3,814.78	4,203.13	4,048.57	4,163.61	0.00	33,181.38	41,258.61	80.42%	55,011.48
535 · Special Events	106.35	72.62	(182.75)	0.00	0.00	0.00	0.00	0.00	0.00	(3.78)			

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

	QTR 1			QTR 2			QTR 3						
	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Nov '25 - Jul 26	YTD Budget	% of Budget	Annual Budget
539 · Misc Expenses-Oper Fund	68.00	0.00	0.00	0.00	130.00	0.00	0.00	35.00	0.00	233.00	0.00	100.0%	150.00
540 · Reimbursable Expense	0.00	0.00	0.00	4,341.43	0.00	0.00	0.00	0.00	0.00	4,341.43			
560 · Repair & Maint - Infra	0.00	0.00	3,937.35	1,293.44	0.00	10,256.16	(19,884.87)	28,490.87	7,423.32	31,516.27			
561 · Misc Exp - Infra	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	301.23	301.23			
580 · Miscellaneous Expense - Other	4,805.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,805.00	4,800.00	100.1%	4,800.00
66910 · Bank Service Charges	0.00	0.00	0.00	77.00	7.00	0.00	0.00	0.00	7.00	91.00			
Total Expense	80,968.67	79,317.03	103,300.02	96,631.60	62,424.26	94,301.23	28,165.96	106,936.30	100,779.12	752,824.19	706,358.71	106.58%	933,489.18
Net Income	85,715.76	49,327.97	160,761.23	23,810.71	(263.55)	(18,242.36)	24,664.06	(26,397.91)	9,959.42	309,335.33	230,982.99	133.92%	166,256.18