

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

	QTR 1			QTR 2						
	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	Nov '25 - Apr 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	494,919.74	499,884.00	99.01%	593,942.00
402 · Water Service Charges	27,081.55	31,474.07	35,884.34	30,193.49	31,653.96	36,887.60	193,175.01	197,028.00	98.04%	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	8,000.00	4,000.00	200.0%	10,000.00
404 · Interest - Operating	5.20	6.40	8.37	12.54	13.81	13.77	60.09	99.98	60.1%	200.00
405 · Fines	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	12,600.00	12,600.00	100.0%	25,200.00
407 · Infrastructure Impact Fee	700.00	1,400.00	0.00	1,400.00	700.00	1,400.00	5,600.00	3,500.00	160.0%	7,700.00
408 · Guest Fees	536.25	381.75	632.00	1,158.75	486.00	705.00	3,899.75	2,850.00	136.83%	6,500.00
409 · Variance Request Fee	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	1,706.42	900.00	189.6%	1,800.00
420 · Reimbursables	1,202.53	4,055.01	0.00	5,543.96	1,200.00	0.00	12,001.50	7,215.18	166.34%	14,430.36
435 · Special Event Income	97.50	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	70.00	331.00	450.00	73.56%	900.00
441 · Unrelated Income	2,663.55	2,663.55	2,663.55	5,327.10	0.00	2,663.55	15,981.30	18,281.30	87.42%	34,262.60
450 · Interest - Reserve	1,142.99	383.53	362.84	988.19	309.52	362.96	3,550.03	3,000.00	118.33%	6,000.00
475 · Dividend Income	0.00	0.06	0.00	0.00	0.06	0.00	0.12	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	7,016.67	6,000.00	116.95%	12,000.00
5009 · Returned Check Charges	0.00	0.00	0.00	162.00	0.00	27.00	189.00			
510 · R&M Reserve Fund	58,736.00						58,736.00			
Total Income	166,684.43	128,645.00	263,982.25	120,263.10	62,182.86	76,106.49	817,864.13	756,058.46	108.18%	1,107,241.96
Gross Profit	166,684.43	128,645.00	263,982.25	120,263.10	62,182.86	76,106.49	817,864.13	756,058.46	108.18%	1,107,241.96
Expense										
501 · Salaries & Wages-Gross Pay	22,296.07	24,045.69	35,204.41	23,190.39	21,800.87	24,522.06	151,059.49	144,861.52	104.28%	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	38,881.47	38,831.18	100.13%	77,090.78
503 · Pension Contribution	933.97	1,128.22	1,646.03	1,046.54	1,107.01	1,652.68	7,514.45	4,209.92	178.49%	8,420.00
504 · Payroll Taxes	7,121.37	8,069.93	11,332.52	7,151.79	7,465.08	10,167.29	51,307.98	56,430.00	90.92%	112,860.00
505 · Payroll Expenses	504.32	496.08	906.38	491.96	487.85	487.85	3,374.44	3,283.96	102.76%	6,568.00
506 · WC/TDI/Unemployment	942.65	1,013.64	3,389.86	968.83	918.98	1,087.62	8,321.58	10,458.00	79.57%	19,630.00
507 · Contract Labor	1,949.35	876.10	668.78	802.80	877.67	577.67	5,752.37	12,499.96	46.02%	25,000.00
508 · GE Taxes Paid	0.00	0.00	937.10	0.00	0.00	0.00	937.10	932.00	100.55%	1,864.00
510 · Repair & Maintenance	10,002.08	11,850.33	5,805.58	33,119.39	2,027.64	10,280.33	73,085.35	37,999.96	192.33%	76,000.00
511 · Utilities	6,670.28	7,031.28	7,009.86	6,868.58	327.60	12,655.14	40,562.74	45,129.46	89.88%	90,259.00
512 · Property Taxes	0.00	0.00	0.00	500.00	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	24,336.24	15,000.00	162.24%	30,000.00
520 · Legal Fees	0.00	0.00	16.00	(6,785.41)	0.00	5,004.00	(1,765.41)	960.00	(183.9%)	1,920.00
521 · Accounting Fees	1,413.22	1,360.14	11,100.18	2,757.36	1,099.84	1,260.13	18,990.87	23,700.00	80.13%	33,217.50
523 · Board & Committee Expenses	621.12	1,163.46	122.28	14.65	353.38	155.68	2,430.57	1,500.00	162.04%	3,000.00
524 · Translation Costs	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	2,944.87	499.96	589.02%	1,000.00
526 · Website Expenses	0.00	300.00	0.00	0.00	0.00	0.00	300.00	798.00	37.59%	1,596.00

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QTR 1

QTR 2

	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	Nov '25 - Apr 26	YTD Budget	% of Budget	Annual Budget
530 · Insurance Expense	7,145.50	7,149.40	6,946.76	6,946.76	6,946.76	7,293.25	42,428.43	43,239.83	98.12%	86,179.42
533 · USDA Loan Interest	4,301.65	4,144.10	0.00	0.00	0.00	0.00	8,445.75	27,505.74	30.71%	55,011.48
535 · Special Events	106.35	72.62	(182.75)	0.00	0.00	0.00	(3.78)			
539 · Misc Expenses-Oper Fund	68.00	0.00	0.00	0.00	130.00	0.00	198.00	0.00	100.0%	150.00
540 · Reimbursable Expense	0.00	0.00	0.00	4,341.43	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	15,486.95			
580 · Miscellaneous Expense - Other	4,805.00	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	84.00			
Total Expense	80,968.67	79,317.03	99,037.51	92,388.57	57,876.50	94,731.61	504,319.89	473,339.49	106.55%	925,489.18
Net Income	85,715.76	49,327.97	164,944.74	27,874.53	4,306.36	(18,625.12)	313,544.24	282,718.97	110.9%	181,752.78