

Hawaiian Shores Community Association
Profit & Loss Budget Performance
November 2022 through April 2023

	QTR 1			QTR 2			Nov '22 - Apr 23	YTD Budget	% of Budget	Annual Budget
	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23				
Income										
401 - Assessment Dues	38,935.65	108,861.80	196,990.56	47,209.55	33,779.56	37,269.28	463,046.40	457,969.00	101.11%	527,452.00
402 - Water Service Charges	26,827.06	24,345.96	22,648.57	25,133.64	28,352.45	21,803.76	149,111.44	151,005.46	98.75%	302,011.00
403 - Water - New Service Connects	0.00	0.00	2,000.00	2,000.00	2,000.00	3,000.00	9,000.00	4,000.00	225.0%	8,000.00
404 - Interest - Operating	12.84	13.44	15.95	16.67	19.48	11.70	90.08	0.00	100.0%	200.00
405 - Fines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00
406 - Escrow Transfer Fees	3,300.00	2,700.00	3,600.00	1,800.00	2,700.00	3,600.00	17,700.00	15,000.00	118.0%	30,000.00
407 - Infrastructure Impact Fee	0.00	1,400.00	700.00	1,400.00	1,400.00	700.00	5,600.00	4,200.00	133.33%	6,300.00
408 - Guest Fees	646.00	526.00	413.00	30.00	623.75	590.00	2,828.75	3,548.00	79.73%	7,100.00
409 - Variance Request Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	50.00
410 - Reimbursable Legal Fees	450.00	150.00	150.00	300.00	359.83	450.00	1,859.83	720.00	258.31%	1,800.00
420 - Reimbursables	720.00	0.00	0.00	500.00	5.32	0.00	1,225.32	0.00	100.0%	0.00
435 - Special Event Income	0.00	105.00	0.00	0.00	65.00	0.00	170.00	300.00	56.67%	600.00
440 - Miscellaneous Income	20.00	60.00	130.74	95.00	40.00	19.43	365.17	1,500.00	24.35%	3,000.00
441 - Unrelated Income	0.00	1,947.92	1,947.92	1,947.92	1,947.92	1,947.92	9,739.60	13,987.52	69.63%	25,675.04
450 - Interest - Reserve	261.41	723.56	100.58	413.77	831.07	469.40	2,799.79	450.00	622.18%	900.00
475 - Dividend Income	0.00	0.04	0.00	0.00	0.03	0.00	0.07	40.00	0.18%	100.00
480 - Unrealized Gain/Loss Investment	400.73	1,930.94	904.68	593.32	1,674.63	854.39	6,358.69	0.00	100.0%	0.00
4999 - Uncategorized Income	0.00	0.00	0.00	0.00	0.00	(1.82)	(1.82)			
Total Income	71,573.69	142,764.66	229,602.00	81,439.87	73,799.04	70,714.06	669,893.32	652,719.98	102.63%	913,188.04
Gross Profit	71,573.69	142,764.66	229,602.00	81,439.87	73,799.04	70,714.06	669,893.32	652,719.98	102.63%	913,188.04
Expense										
501 - Salaries & Wages-Gross Pay	17,820.55	19,540.46	17,848.69	17,997.32	25,512.52	17,510.64	116,230.18	111,998.00	103.78%	224,000.00
502 - Employee Health Care	5,067.50	6,990.11	5,708.37	5,708.37	5,708.37	5,708.37	34,891.09	34,250.22	101.87%	68,500.44
503 - Pension Contribution	481.46	448.10	477.09	496.25	672.64	503.91	3,079.45	4,482.98	68.69%	8,966.00
504 - Payroll Taxes	6,215.41	7,010.76	6,342.85	6,489.15	9,316.98	7,663.86	43,039.01	39,589.96	108.71%	79,180.00
505 - Payroll Expenses	428.68	646.59	428.68	623.29	432.25	428.68	2,988.17	2,888.48	103.45%	5,777.00
506 - WC/TDI/Unemployment	1,022.40	1,117.41	2,444.11	1,032.87	1,484.57	1,009.27	8,110.63	7,226.00	112.24%	13,352.00
507 - Contract Labor	1,830.92	1,544.72	2,013.88	4,182.84	1,588.92	3,053.41	14,214.69	7,870.98	180.6%	13,842.00
508 - GE Taxes Paid	0.00	0.00	800.80	0.00	0.00	0.00	800.80	600.00	133.47%	1,200.00
510 - Repair & Maintenance	13,967.86	18,988.69	1,625.57	9,760.48	6,723.62	32,945.63	84,011.85	36,000.00	233.37%	72,000.00
511 - Utilities	298.56	12,685.17	6,469.11	6,439.90	351.70	12,934.38	39,178.82	45,546.00	86.02%	91,092.00
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	2,279.41	1,933.72	2,637.81	3,480.59	3,235.81	4,416.23	17,983.57	10,999.96	163.49%	22,000.00
520 - Legal Fees	0.00	0.00	744.50	0.00	1,804.78	82.00	2,631.28	1,500.00	175.42%	3,000.00
521 - Accounting Fees	682.23	1,217.63	2,356.05	1,247.37	12,032.64	4,284.49	21,820.41	18,665.00	116.91%	26,665.00
523 - Board & Committee Expenses	8.94	530.25	91.10	0.00	0.00	211.03	841.32	998.00	84.3%	2,000.00
525 - Memberships/Trainings	190.00	71.00	165.00	826.00	125.00	339.99	1,716.99	496.00	346.17%	1,000.00

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526 · Website Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	998.00	0.0%	2,000.00
530 · Insurance Expense	5,825.44	5,806.28	5,318.86	5,318.86	5,318.86	5,318.86	32,907.16	31,913.16	103.12%	63,826.32
533 · USDA Loan Interest	4,980.83	4,802.70	0.00	0.00	0.00	0.00	9,783.53	30,105.00	32.5%	60,210.00
535 · Special Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248.00	0.0%	500.00
539 · Misc Expenses-Oper Fund	5.00	0.00	0.00	0.00	130.00	0.00	135.00	124.00	108.87%	250.00
540 · Reimbursable Expense	0.00	0.00	4,280.21	0.00	0.00	0.00	4,280.21	0.00	100.0%	0.00
560 · Repair & Maint - Infra	0.00	0.00	0.00	0.00	2,624.82	0.00	2,624.82	0.00	100.0%	0.00
580 · Miscellaneous Expense - Other	4,000.00	0.00	0.00	0.00	0.00	0.00	4,000.00	4,250.00	94.12%	4,250.00
66910 · Bank Service Charges	0.00	0.00	0.00	7.00	0.00	14.00	21.00	0.00	100.0%	0.00
6999 · Uncategorized Expenses	0.00	4.00	0.00	0.00	0.00	0.00	4.00			
Total Expense	65,105.19	83,337.59	59,752.68	64,110.29	77,063.48	96,424.75	445,793.98	391,249.74	113.94%	764,610.76
Net Income	6,468.50	59,427.07	169,849.32	17,329.58	(3,264.44)	(25,710.69)	224,099.34	261,470.24	85.71%	148,577.28