

Hawaiian Shores Community Association
Profit & Loss Budget Performance
November 2024 through July 2025

	QTR 1			QTR 2			QTR 3			Nov '24 - Jul 25	YTD Budget	% of Budget	Annual Budget
	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Jul 25				
Income													
401 · Assessment Dues	36,642.08	116,482.42	242,059.98	47,444.01	29,302.14	31,105.83	11,069.80	4,864.97	8,228.08	527,199.31	556,379.00	94.76%	593,952.00
402 · Water Service Charges	23,750.28	30,235.12	34,237.26	28,583.21	29,299.47	28,646.51	28,064.23	31,534.35	32,392.26	266,742.69	287,883.00	92.66%	383,844.00
403 · Water - New Service Connects	3,000.00	0.00	0.00	4,000.00	1,000.00	0.00	0.00	3,000.00	1,000.00	12,000.00	7,000.00	171.43%	8,000.00
404 · Interest - Operating	9.67	8.06	12.82	15.98	16.73	17.17	16.97	13.85	12.13	123.38	149.99	82.26%	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	300.00	3,000.00	900.00	2,400.00	6,600.00	1,500.00	900.00	600.00	3,300.00	19,500.00	22,500.00	86.67%	30,000.00
407 · Infrastructure Impact Fee	0.00	700.00	2,100.00	2,100.00	700.00	700.00	700.00	700.00	1,400.00	9,100.00	4,900.00	185.71%	6,300.00
408 · Guest Fees	58.00	713.00	503.00	384.00	1,862.50	315.00	427.00	796.50	1,123.00	6,182.00	4,600.00	134.39%	6,300.00
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	150.00	300.00	300.00	150.00	0.00	150.00	150.00	0.00	150.00	1,350.00	1,350.00	100.0%	1,800.00
420 · Reimbursables	2,183.66	0.00	0.00	0.00	610.47	0.00	481.36	500.00	1,003.02	4,778.51	15,202.44	31.43%	20,269.92
435 · Special Event Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160.00	0.0%	200.00
440 · Miscellaneous Income	7.00	55,521.40	223.00	68.00	77.00	105.00	56.00	70.00	77.00	56,204.40	374.00	15,027.91%	500.00
441 · Unrelated Income	0.00	5,327.10	0.00	2,663.55	5,327.10	0.00	2,663.55	2,663.55	2,663.55	21,308.40	26,271.95	81.11%	34,262.60
450 · Interest - Reserve	840.88	678.17	557.45	560.66	528.94	584.98	549.28	581.32	1,852.35	6,734.03	1,499.00	449.24%	2,000.00
475 · Dividend Income	0.00	0.05	0.00	0.00	0.05	0.00	0.00	0.05	0.00	0.15	76.00	0.2%	100.00
480 · Unrealized Gain/Loss Investment	1,395.51	1,316.48	1,469.51	1,759.37	983.69	1,152.42	1,413.24	1,003.20	1,074.28	11,567.70	4,500.00	257.06%	6,000.00
495 · Loan Income	0.00	0.00	0.00	106,418.45	(106,418.45)	0.00	0.00	0.00	0.00	0.00			
5009 · Returned Check Charges	0.00	0.00	0.00	14.00	0.00	0.00	0.00	0.00	20.00	34.00			
510 · R & M Reserve Fund									60,000.00	60,000.00			
Total Income	68,337.08	214,281.80	282,363.02	196,561.23	(30,110.36)	64,276.91	46,491.43	46,327.79	114,295.67	1,002,824.57	932,895.38	107.5%	1,093,778.52
Gross Profit	68,337.08	214,281.80	282,363.02	196,561.23	(30,110.36)	64,276.91	46,491.43	46,327.79	114,295.67	1,002,824.57	932,895.38	107.5%	1,093,778.52
Expense													
501 · Salaries & Wages-Gross Pay	20,890.90	22,760.10	33,833.42	20,960.76	21,368.26	21,477.11	19,236.34	21,088.21	22,106.63	203,721.73	206,161.20	98.82%	274,881.60
502 · Employee Health Care	7,473.11	7,473.11	7,473.11	7,473.11	7,473.11	7,473.11	7,473.11	7,473.11	7,473.11	67,257.99	67,257.99	100.0%	89,677.32
503 · Pension Contribution	558.09	2,239.49	846.79	538.10	518.86	592.05	310.10	371.22	484.02	6,458.72	5,004.73	129.05%	6,673.00
504 · Payroll Taxes	8,038.61	8,878.68	12,023.23	7,210.50	7,532.62	7,250.19	6,448.83	6,946.39	7,590.64	71,919.69	85,313.25	84.3%	113,751.00
505 · Payroll Expenses	712.96	474.00	642.82	474.00	470.08	474.00	697.28	470.08	491.96	4,907.18	4,649.99	105.53%	6,200.00
506 · WC/TDI/Unemployment	1,371.16	1,502.47	4,275.81	1,341.38	1,368.91	1,367.07	1,237.64	1,180.14	1,412.54	15,057.12	15,353.35	98.07%	19,937.80
507 · Contract Labor	6,107.93	5,006.99	2,559.79	983.96	2,062.24	1,077.72	3,122.05	1,410.18	2,403.97	24,734.83	18,749.98	131.92%	25,000.00
508 · GE Taxes Paid	0.00	0.00	975.62	0.00	0.00	24.34	0.00	0.00	0.00	999.96	1,700.00	58.82%	1,700.00
510 · Repair & Maintenance	8,363.81	12,624.38	7,824.57	16,047.30	9,852.28	10,658.92	10,613.15	8,903.97	58,544.42	143,432.80	54,000.00	265.62%	72,000.00
511 · Utilities	7,712.77	7,147.44	7,077.45	6,585.98	7,367.65	6,710.13	6,389.27	6,675.48	6,265.78	61,931.95	70,509.14	87.84%	94,015.52
512 · Property Taxes	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100.0%	1,000.00
513 · Office Expenses	2,278.33	3,077.32	1,135.07	3,447.07	6,165.15	4,894.57	832.58	1,742.20	2,759.61	26,331.90	22,500.00	117.03%	30,000.00
520 · Legal Fees	0.00	0.00	142.00	0.00	9,000.00	0.00	0.00	0.00	0.00	9,142.00	1,499.00	609.87%	2,000.00
521 · Accounting Fees	940.99	9,103.71	3,049.44	2,665.78	8,827.23	588.88	3,257.75	812.34	929.76	30,175.88	23,265.00	129.71%	29,070.00
523 · Board & Committee Expenses	606.06	393.97	147.51	143.01	14.65	1,285.43	14.65	14.65	113.07	2,733.00	1,876.00	145.68%	2,500.00
524 · Translation Costs	0.00	0.00	0.00	306.20	0.00	0.00	0.00	0.00	0.00	306.20			
525 · Memberships/Trainings	974.02	0.00	370.58	79.00	211.26	173.03	0.00	425.38	242.00	2,475.27	751.00	329.6%	1,000.00
526 · Website Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.0%	1,000.00

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530 · Insurance Expense	6,195.98	6,195.74	6,265.56	6,265.56	6,265.56	6,265.56	6,565.56	6,265.56	6,265.56	56,550.64	57,197.65	98.87%	76,263.55
533 · USDA Loan Interest	4,533.45	4,368.89	692.30	0.00	0.00	0.00	0.00	0.00	0.00	9,594.64	41,258.61	23.26%	55,011.48
535 · Special Events	(40.75)	0.00	0.00	845.44	44.45	0.00	0.00	0.00	0.00	849.14			
539 · Misc Expenses-Oper Fund	0.00	0.00	0.00	0.00	130.00	0.00	0.00	0.00	0.00	130.00	112.50	115.56%	150.00
560 · Repair & Maint - Infra	790.58	0.00	3,927.67	13,327.48	0.00	0.00	6,172.18	0.00	5,691.36	29,909.27			
580 · Miscellaneous Expense - Other	5,400.00	150.00	0.00	0.00	0.00	0.00	10.00	(10.00)	0.00	5,550.00	5,400.00	102.78%	5,400.00
66910 · Bank Service Charges	7.00	0.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00	21.00			
Total Expense	82,915.00	91,396.29	93,776.74	88,694.63	88,672.31	70,312.11	72,380.49	63,768.91	122,774.43	774,690.91	684,059.39	113.25%	907,231.27
Net Income	(14,577.92)	122,885.51	188,586.28	107,866.60	(118,782.67)	(6,035.20)	(25,889.06)	(17,441.12)	(8,478.76)	228,133.66	248,835.99	91.68%	186,547.25