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Accrual Basis

**Capistrano Bay District
Profit & Loss Budget vs. Actual
December 2012**

	Dec 12	Budget
Ordinary Income/Expense		
Income		
Late Fees	110.00	
Parking - Permits and OCTA Fees	36,005.00	
To Be Reconciled - Income	81.28	
Property Tax Revenue	252,248.17	
Transponder Revenue	105.00	
Total Income	288,549.45	
Gross Profit	288,549.45	
Expense		
To Be Reconciled - Expense	161.62	
Employee Expense		
Bonuses	1,150.00	
Health Insurance	1,521.15	1,562.50
Payroll Processing Fees	260.35	
Payroll Tax Expense	2,895.76	
Salary/Wages	5,180.68	8,166.67
Salary/Wages - Security	966.16	2,750.00
Workers Comp Insurance	197.66	330.67
Total Employee Expense	12,171.76	12,809.84
Maint. Bldg. Improvements		
Landscape Maintenance		
Irrigation Repairs	108.64	
Landscape Contract	450.00	
Landscape Extras	5,987.25	
Total Landscape Maintenance	6,545.89	
Street Sweeping	874.00	
Pest Control	500.00	
Paint, Roof, Plumbing, etc	0.00	610.00
Misc. Service or Materials	1,291.00	308.33
Contracted Maint.	0.00	2,604.17
Block Wall and Fence Repair	0.00	250.00
Drain Filter Maintenance	2,020.00	416.67
Total Maint. Bldg. Improvements	11,230.89	4,189.17
Professional Services		
Management Contract		
Postage	20.25	
Photo Copying	26.80	
Office Expense	40.32	
Fax/Telephone	4.50	
Late Fees	110.00	
Monthly Contract Fee	1,800.00	
Administrative Expenses	75.00	
Total Management Contract	2,076.87	
Web-site Hosting	101.40	
Legal Expenses	0.00	833.33
Traffic Engineering Consultant	0.00	208.33
District Auditing Services	0.00	1,250.00
Sand Grading	0.00	291.67
Professional Office Temp	0.00	2,716.67
Checking Acct. Serv. Fees	14.30	8.33
LCP Committee	0.00	500.00
Security Expenses	551.00	30,471.17
Computer Consultant	0.00	25.00
Total Professional Services	2,743.57	36,304.50

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December 2012

	Dec 12	Budget
Utilities		
Communications	367.21	375.00
Water	276.45	
Trash Services	3,253.38	4,541.67
Gas	373.81	
Electric	985.22	1,750.00
Total Utilities	5,256.07	6,666.67
Beach Cleanup Expense	0.00	833.33
Taxes - Property	779.97	691.67
Depreciation Expense	8,679.24	
General Reserve Expense	2,121.30	4,406.75
Liability Insurance	1,132.00	
Memberships	0.00	272.92
Office Expense	384.58	500.00
Rents/Leases Equipment	216.41	239.17
Rent/Leases Bldg. Improvements	800.00	293.33
Small Tools & Equipment	104.75	225.00
Special Department Expense	0.00	650.00
Patrol Vehicle O&M	0.00	75.00
Meeting & Conferences	0.00	125.00
Total Expense	45,782.16	68,282.35
Net Ordinary Income	242,767.29	-68,282.35
Other Income/Expense		
Other Income		
AD99-1 Assessment Collections	17,373.97	
AD99-1 Interest Income	0.67	
Total Other Income	17,374.64	
Other Expense		
RR Parking Expense - OCTA	0.00	3,253.08
Total Other Expense	0.00	3,253.08
Net Other Income	17,374.64	-3,253.08
Net Income	260,141.93	-71,535.43

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December 2012

	\$ Over Budget	% of Budget
Ordinary Income/Expense		
Income		
Late Fees		
Parking - Permits and OCTA Fees		
To Be Reconciled - Income		
Property Tax Revenue		
Transponder Revenue		
Total Income		
Gross Profit		
Expense		
To Be Reconciled - Expense		
Employee Expense		
Bonuses		
Health Insurance	-41.35	97.4%
Payroll Processing Fees		
Payroll Tax Expense		
Salary/Wages	-2,985.99	63.4%
Salary/Wages - Security	-1,783.84	35.1%
Workers Comp Insurance	-133.01	59.8%
Total Employee Expense	-638.08	95.0%
Maint. Bldg. Improvements		
Landscape Maintenance		
Irrigation Repairs		
Landscape Contract		
Landscape Extras		
Total Landscape Maintenance		
Street Sweeping		
Pest Control		
Paint, Roof, Plumbing, etc	-610.00	0.0%
Misc. Service or Materials	982.67	418.7%
Contracted Maint.	-2,604.17	0.0%
Block Wall and Fence Repair	-250.00	0.0%
Drain Filter Maintenance	1,603.33	484.8%
Total Maint. Bldg. Improvements	7,041.72	268.1%
Professional Services		
Management Contract		
Postage		
Photo Copying		
Office Expense		
Fax/Telephone		
Late Fees		
Monthly Contract Fee		
Administrative Expenses		
Total Management Contract		
Web-site Hosting		
Legal Expenses	-833.33	0.0%
Traffic Engineering Consultant	-208.33	0.0%
District Auditing Services	-1,250.00	0.0%
Sand Grading	-291.67	0.0%
Professional Office Temp	-2,716.67	0.0%
Checking Acct. Serv. Fees	5.97	171.7%
LCP Committee	-500.00	0.0%
Security Expenses	-29,920.17	1.8%
Computer Consultant	-25.00	0.0%
Total Professional Services	-33,560.93	7.6%

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December 2012

	<u>\$ Over Budget</u>	<u>% of Budget</u>
Utilities		
Communications	-7.79	97.9%
Water		
Trash Services	-1,288.29	71.6%
Gas		
Electric	-764.78	56.3%
Total Utilities	-1,410.60	78.8%
Beach Cleanup Expense	-833.33	0.0%
Taxes - Property	88.30	112.8%
Depreciation Expense		
General Reserve Expense	-2,285.45	48.1%
Liability Insurance		
Memberships	-272.92	0.0%
Office Expense	-115.42	76.9%
Rents/Leases Equipment	-22.76	90.5%
Rent/Leases Bldg. Improvements	506.67	272.7%
Small Tools & Equipment	-120.25	46.6%
Special Department Expense	-650.00	0.0%
Patrol Vehicle O&M	-75.00	0.0%
Meeting & Conferences	-125.00	0.0%
Total Expense	-22,500.19	67.0%
Net Ordinary Income	311,049.64	-355.5%
Other Income/Expense		
Other Income		
AD99-1 Assessment Collections		
AD99-1 Interest Income		
Total Other Income		
Other Expense		
RR Parking Expense - OCTA	-3,253.08	0.0%
Total Other Expense	-3,253.08	0.0%
Net Other Income	20,627.72	-534.1%
Net Income	331,677.36	-363.7%