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06/19/13

Accrual Basis

**Capistrano Bay Community Services District
Profit & Loss Budget vs. Actual
May 2013**

	May 13	Budget	% of Budget
Ordinary Income/Expense			
Income			
To Be Reconciled - Income	6,294.18		
Property Tax Revenue	12,656.58		
Transponder Revenue	225.00		
Interest Income	0.60		
Total Income	<u>19,176.36</u>		
Gross Profit	19,176.36		
Expense			
Employee Expense			
Health Insurance	3,356.82	1,562.50	214.8%
Payroll Processing Fees	65.25		
Payroll Tax Expense	4,825.00		
Salary/Wages	9,552.98	8,166.67	117.0%
Salary/Wages - Security	0.00	2,750.00	0.0%
Workers Comp Insurance	402.67	330.67	121.8%
Total Employee Expense	<u>18,202.72</u>	<u>12,809.84</u>	<u>142.1%</u>
Maint. Bldg. Improvements			
Contract Maintenance	17,874.60		
Landscape Maintenance			
Irrigation Repairs	94.95		
Landscape Contract	875.00		
Landscape Extras	215.81		
Total Landscape Maintenance	<u>1,185.76</u>		
Street Sweeping	874.00		
Pest Control	50.00		
Paint, Roof, Plumbing, etc	0.00	610.00	0.0%
Misc. Service or Materials	0.00	308.33	0.0%
Contracted Maint.	0.00	2,604.17	0.0%
Block Wall and Fence Repair	0.00	250.00	0.0%
Drain Filter Maintenance	0.00	416.67	0.0%
Total Maint. Bldg. Improvements	<u>19,784.36</u>	<u>4,189.17</u>	<u>472.3%</u>
Professional Services			
Management Contract			
Postage	29.41		
Office Expense	222.68		
Fax/Telephone	25.60		
Administrative Expenses	107.00		
Management Contract - Other	1,800.00		
Total Management Contract	<u>2,184.69</u>		
Web-site Hosting	255.00		
Legal Expenses	0.00	833.33	0.0%
Traffic Engineering Consultant	0.00	208.33	0.0%
District Auditing Services	0.00	1,250.00	0.0%
Sand Grading	0.00	291.67	0.0%
Professional Office Temp	0.00	2,716.67	0.0%
Checking Acct. Serv. Fees	0.00	8.33	0.0%
LCP Committee	0.00	500.00	0.0%
Security Expenses	31,739.00	30,471.17	104.2%
Computer Consultant	106.59	25.00	426.4%
Total Professional Services	<u>34,285.28</u>	<u>36,304.50</u>	<u>94.4%</u>
Utilities			
Communications	304.66	375.00	81.2%
Water	673.81		
Trash Services	3,255.62	4,541.67	71.7%
Gas	249.95		
Electric	379.72	1,750.00	21.7%
Total Utilities	<u>4,863.76</u>	<u>6,666.67</u>	<u>73.0%</u>

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	May 13	Budget	% of Budget
Beach Cleanup Expense	0.00	833.33	0.0%
Taxes - Property	0.00	691.67	0.0%
Depreciation Expense	8,679.24		
General Reserve Expense	0.00	4,406.75	0.0%
Liability Insurance	1,132.00		
Memberships	0.00	272.92	0.0%
Office Expense	1,593.26	500.00	318.7%
Rents/Leases Equipment	0.00	239.17	0.0%
Rent/Leases Bldg. Improvements	815.00	293.33	277.8%
Small Tools & Equipment	1,435.26	225.00	637.9%
Special Department Expense	0.00	650.00	0.0%
Patrol Vehicle O&M	64.96	75.00	86.6%
Meeting & Conferences	300.00	125.00	240.0%
Total Expense	91,155.84	68,282.35	133.5%
Net Ordinary Income	-71,979.48	-68,282.35	105.4%
Other Income/Expense			
Other Expense			
RR Parking Expense - OCTA	0.00	3,253.08	0.0%
Total Other Expense	0.00	3,253.08	0.0%
Net Other Income	0.00	-3,253.08	0.0%
Net Income	-71,979.48	-71,535.43	100.6%