

Profit & Loss Budget vs. Actual

07/18/13

June 2013

Accrual Basis

	Jun 13	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Property Tax Revenue	6,676.61		
Interest Income	0.62		
Total Income	6,677.23		
Gross Profit	6,677.23		
Expense			
Employee Expense			
Health Insurance	1,522.82	1,562.50	(39.68)
Payroll Processing Fees	195.75		
Payroll Tax Expense	1,663.85		
Salary/Wages	3,313.89	8,166.67	(4,852.78)
Salary/Wages - Security	0.00	2,750.00	(2,750.00)
Workers Comp Insurance	402.67	330.67	72.00
Total Employee Expense	7,098.98	12,809.84	(5,710.86)
Maint. Bldg. Improvements			
Landscape Maintenance			
Irrigation Repairs	150.09		
Landscape Contract	875.00		
Landscape Extras	1,484.44		
Total Landscape Maintenance	2,509.53		
Street Sweeping	874.00		
Pest Control	50.00		
Paint, Roof, Plumbing, etc	0.00	610.00	(610.00)
Misc. Service or Materials	0.00	308.33	(308.33)
Contracted Maint.	0.00	2,604.17	(2,604.17)
Block Wall and Fence Repair	335.00	250.00	85.00
Drain Filter Maintenance	4,247.85	416.67	3,831.18
Total Maint. Bldg. Improvements	8,016.38	4,189.17	3,827.21
Professional Services			
Management Contract			
Postage	110.85		
Office Expense	192.08		
Fax/Telephone	7.77		
Administrative Expenses	144.50		
Management Contract - Other	1,800.00		
Total Management Contract	2,255.20		
Legal Expenses	1,131.52	833.33	298.19
Traffic Engineering Consultant	0.00	208.33	(208.33)
District Auditing Services	0.00	1,250.00	(1,250.00)
Sand Grading	0.00	291.67	(291.67)
Professional Office Temp	0.00	2,716.67	(2,716.67)
Checking Acct. Serv. Fees	0.00	8.33	(8.33)
LCP Committee	0.00	500.00	(500.00)
Security Expenses	31,538.96	30,471.17	1,067.79
Computer Consultant	105.00	25.00	80.00
Total Professional Services	35,030.68	36,304.50	(1,273.82)

Capistrano Bay Community Services District
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	Jun 13	Budget	\$ Over Budget
Utilities			
Communications	76.05	375.00	(298.95)
Water	1,316.00		
Trash Services	3,344.73	4,541.67	(1,196.94)
Gas	226.89		
Electric	940.60	1,750.00	(809.40)
Total Utilities	5,904.27	6,666.67	(762.40)
Beach Cleanup Expense	0.00	833.33	(833.33)
Taxes - Property	0.00	691.67	(691.67)
Depreciation Expense	8,679.24		
General Reserve Expense	26,000.00	4,406.75	21,593.25
Liability Insurance	1,132.00		
Memberships	0.00	272.92	(272.92)
Office Expense	2,559.16	500.00	2,059.16
Rents/Leases Equipment	216.41	239.17	(22.76)
Rent/Leases Bldg. Improvements	1,600.00	293.33	1,306.67
Small Tools & Equipment	(864.03)	225.00	(1,089.03)
Special Department Expense	0.00	650.00	(650.00)
Patrol Vehicle O&M	145.91	75.00	70.91
Meeting & Conferences	200.00	125.00	75.00
Miscellaneous Expense	119.35		
Total Expense	95,838.35	68,282.35	27,556.00
Net Ordinary Income	(89,161.12)	(68,282.35)	(20,878.77)
Other Income/Expense			
Other Expense			
RR Parking Expense - OCTA	0.00	3,253.08	(3,253.08)
Total Other Expense	0.00	3,253.08	(3,253.08)
Net Other Income	0.00	(3,253.08)	3,253.08
Net Income	(89,161.12)	(71,535.43)	(17,625.69)

