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 09/23/13
 Accrual Basis

Capistrano Bay Community Services District
Profit & Loss Budget Performance
 August 2013 (4 OF 24 PERIODS)

	Aug 13	Budget	Jul - Aug 13	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Late Fees	0.00	20.00	0.00	40.00	240.00
Parking - Permits and OCTA Fees	0.00	3,283.33	0.00	6,566.66	39,400.00
Property Tax Revenue	2,710.63	58,446.67	18,152.09	116,893.34	701,360.00
User Fee Revenue	-0.30	18,833.33	226,302.06	37,666.66	226,000.00
Summer Trash Collection	0.00	295.00	0.00	590.00	3,540.00
Transponder Revenue	300.00	125.00	800.00	250.00	1,500.00
Interest Income	0.62		9.37		
Development Impact Fee Revenue	0.00	1,250.00	0.00	2,500.00	15,000.00
County Gate Closure Revenue	0.00	333.33	4,000.00	666.66	4,000.00
Total Income	3,010.95	82,586.66	249,263.52	165,173.32	991,040.00
Gross Profit	3,010.95	82,586.66	249,263.52	165,173.32	991,040.00
Expense					
GENERAL & ADMINISTRATIVE					
Administrative Expense-Webb	404.50	392.92	2,161.50	785.84	4,715.00
Bank Charges	4.32	12.08	4.32	24.16	145.00
Communications-Phone/Internet	23.40	315.00	76.13	630.00	3,780.00
Contribution- CRBA Annual Mtg.	0.00	125.00	0.00	250.00	1,500.00
Contribution- Pacific Legal	0.00	416.67	0.00	833.34	5,000.00
Depreciation Expense	8,679.24		17,358.48		
District Auditing Services	0.00	883.33	0.00	1,766.66	10,600.00
Equipment Lease- Copier	216.41	240.00	671.23	480.00	2,880.00
Equipment-Copy Machine Tax	0.00	140.42	36.60	280.84	1,685.00
Legal Expenses	2,000.00	833.34	10,104.00	1,666.67	10,000.00
Liability Insurance	1,139.08	1,133.33	2,278.16	2,266.66	13,600.00
Memberships	0.00	274.17	1,000.00	548.34	3,290.00
MHTL Survey/ LCP Committee	0.00	500.00	5,440.00	1,000.00	6,000.00
Miscellaneous Expense	0.00	16.67	0.00	33.34	200.00
Office Equipment Purchases	0.00	116.67	0.00	233.34	1,400.00
Office Supplies	512.90	833.34	961.70	1,666.67	10,000.00
Photo Copying- Webb	41.20	58.33	41.20	116.66	700.00
Postage	150.61	54.17	182.24	108.34	650.00
Property Management Contract	1,800.00	1,800.00	3,600.00	3,600.00	21,600.00
Rent- Board Meeting Room	0.00	116.67	0.00	233.34	1,400.00
Rent- Doc/Misc Storage	207.00	210.00	414.00	420.00	2,520.00
Reserve Study Update	0.00	54.17	0.00	108.34	650.00
RR Parking Expense - OCTA	0.00	3,125.00	0.00	6,250.00	37,500.00
Security-Allowance for July 4th	477.53	375.00	726.94	750.00	4,500.00
Security- Bonuses for Staff	0.00	143.75	0.00	287.50	1,725.00
Security-Dwelling Guest Pass	0.00	175.00	542.92	350.00	2,100.00
Security-Dwelling Live License	551.00	551.25	551.00	1,102.50	6,615.00
Security- Radar Certification	0.00	14.58	0.00	29.16	175.00
Security- Securitas Contract	1,012.75	29,393.75	64,460.80	58,787.50	352,725.00
Security- Transponders	0.00	300.00	0.00	600.00	3,600.00

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August 2013 (4 of 24 periods)**

	Aug 13	Budget	Jul - Aug 13	YTD Budget	Annual Budget
Tax- Apportionment Fees	3,221.98	775.00	3,221.98	1,550.00	9,300.00
Web-site Hosting	120.00	69.16	120.00	138.33	830.00
Total GENERAL & ADMINISTRATIVE	20,561.92	43,448.77	113,953.20	86,897.53	521,385.00
EMPLOYEE EXPENSES					
Health Insurance	0.00	1,641.66	3,358.15	3,283.33	19,700.00
Payroll Processing Fees	65.25	130.00	195.75	260.00	1,560.00
Payroll Tax Expense	708.70	988.75	1,401.48	1,977.50	11,865.00
Salary/Wages- Manager	7,232.00	7,231.50	14,464.00	14,463.00	86,778.00
Salary/Wages - Security	2,032.00	2,495.83	3,856.00	4,991.66	29,950.00
Training/Seminars- Mgr.	0.00	208.33	0.00	416.66	2,500.00
Workers Comp Insurance	165.67	333.33	331.34	666.66	4,000.00
Total EMPLOYEE EXPENSES	10,203.62	13,029.40	23,606.72	26,058.81	156,353.00
LANDSCAPE MAINTENANCE					
Irrigation Repairs	0.00	30.00	0.00	60.00	360.00
Landscape Contract- Bemus	875.00	945.00	1,750.00	1,890.00	11,340.00
Landscape Extras	189.45	458.34	7,881.78	916.67	5,500.00
Palm Tree Trimming	0.00	316.67	0.00	633.34	3,800.00
Total LANDSCAPE MAINTENANCE	1,064.45	1,750.01	9,631.78	3,500.01	21,000.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	0.00	1,250.00	0.00	2,500.00	15,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	500.00	3,000.00
Computer Consultant	348.92	25.00	588.92	50.00	300.00
Contract Maintenance	3,599.29		11,982.46		
Disposable Doggie Bags	0.00	25.00	0.00	50.00	300.00
Driveway Pressure Washing	235.00	235.00	470.00	470.00	2,820.00
Drains/Catch Bas/ Filter Maint.	8,143.74	741.67	13,072.88	1,483.34	8,900.00
Fire Extinguisher Refills	0.00	12.50	0.00	25.00	150.00
Lighting/ Holiday at Gate Entry	1,425.00	250.00	1,425.00	500.00	3,000.00
Lighting Maint. for LS	0.00	25.00	0.00	50.00	300.00
Miscellaneous Maintenance	132.09	250.00	1,616.32	500.00	3,000.00
Painting- Oil Woodwork @ Entry	0.00	291.67	0.00	583.34	3,500.00
Patrol Vehicle Maintenance	84.10	75.00	209.50	150.00	900.00
Pest Control	50.00	116.67	250.00	233.34	1,400.04
Roof Repair	0.00	41.67	0.00	83.34	500.00
Sand Grading	0.00	291.67	0.00	583.34	3,500.00
Security Gate Repairs	0.00	175.00	180.00	350.00	2,100.00
Plumbing & Electrical	0.00	83.34	75.00	166.68	1,000.00
Small Tools & Equipment	0.00	116.66	1,139.68	233.33	1,400.00
Street Sweeping	0.00	650.00	639.00	1,300.00	7,800.00
Winter Flood Cleanup	0.00	833.34	0.00	1,666.67	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	14,018.14	5,739.19	31,648.76	11,478.38	68,870.04

3:06 PM

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August 2013 (4 of 24 periods)**

	<u>Aug 13</u>	<u>Budget</u>	<u>Jul - Aug 13</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Utilities					
Electric	401.22	880.00	1,890.78	1,760.00	10,560.00
Gas	245.78	316.67	486.07	633.34	3,800.00
Hydrant Meter Water Use Fee	0.00	8.33	0.00	16.66	100.00
Trash Services	4,734.20	4,541.67	8,808.32	9,083.34	54,500.00
Water	68.94	550.00	781.42	1,100.00	6,600.00
Total Utilities	<u>5,450.14</u>	<u>6,296.67</u>	<u>11,966.59</u>	<u>12,593.34</u>	<u>75,560.00</u>
RESERVES					
Admin Office Exterior Improv.	0.00	2,083.34	0.00	4,166.67	25,000.00
General Reserve Contribution	0.00	5,894.75	0.00	11,789.50	70,737.00
Guard Shack Rennovations	0.00	969.58	0.00	1,939.16	11,635.00
Seal Coating of Road	0.00	3,375.00	0.00	6,750.00	40,500.00
Total RESERVES	<u>0.00</u>	<u>12,322.67</u>	<u>0.00</u>	<u>24,645.33</u>	<u>147,872.00</u>
Total Expense	<u>51,298.27</u>	<u>82,586.71</u>	<u>190,807.05</u>	<u>165,173.40</u>	<u>991,040.04</u>
Net Ordinary Income	<u>-48,287.32</u>	<u>-0.05</u>	<u>58,456.47</u>	<u>-0.08</u>	<u>-0.04</u>
Net Income	<u><u>-48,287.32</u></u>	<u><u>-0.05</u></u>	<u><u>58,456.47</u></u>	<u><u>-0.08</u></u>	<u><u>-0.04</u></u>