

CAPISTRANO BAY DISTRICT Budget vs. Actual
Statements of Revenues, Expenses, and Changes in Net Assets
December 2011

	Dec 11	Budget	Jul - Dec 11	YTD Budget	Annual Budget
Income					
4010 - Property Tax Revenue	0.00	301,000.00	59,755.25	346,500.00	665,300.00
4030 - User Fee Revenue	0.00		222,352.42	226,600.00	226,600.00
4080 - Summer Trash Collection	0.00		3,600.00	3,420.00	3,420.00
4090 - Miscellaneous Revenue	100.00		300.01		
4095 - Transponder Revenue	175.00		1,810.00		
4100 - Interest Income	0.00		12.79		49.00
4130 - Development Impact Fee Revenue	0.00	833.00	31,217.40	5,002.00	10,000.00
4190 - County Gate Closure Revenue	0.00	4,000.00	0.00	4,000.00	4,000.00
Total Income	275.00	305,833.00	319,047.87	585,522.00	909,369.00
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Expense					
0011 - Employee Expense					
0100 - Salary/Wages	8,355.76	9,750.00	49,709.27	58,500.00	117,000.00
0101 - Salary/Wages - Security	1,552.00	2,750.00	6,974.50	16,500.00	33,000.00
0110 - Auto Allowance-Manager	337.32		2,023.92		
0200 - Payroll Tax Expense	636.68		3,651.19		
0306 - Health Insurance	1,654.70	1,508.33	9,928.33	9,050.02	18,100.00
0350 - Workers Comp Insurance	197.72	329.17	1,186.02	1,974.98	3,950.00
Total 0011 - Employee Expense	12,734.18	14,337.50	73,473.23	86,025.00	172,050.00
0700 - Communications	304.24	375.00	2,190.81	2,250.00	4,500.00
1100 - Liability Insurance	2,225.92	2,226.00	14,867.87	13,356.00	26,712.00
1300 - Equipment	64.00	60.42	64.00	362.48	725.00
1400 - Maint. Bldg. Improvements					
1400.01 - Paint, Roof, Plumbing, etc	1,840.35	500.00	2,277.52	3,000.00	6,000.00
1400.03 - Plumbing & Electrical	0.00		90.00		
1400.04 - Misc. Service	50.15	308.33	3,371.51	1,850.02	3,700.00
1400.05 - Contracted Maint.	2,703.85	2,391.67	12,146.22	14,349.98	28,700.00
1400.06 - Block Wall and Fence Repair	0.00	250.00	675.00	1,500.00	3,000.00
1400.07 - Drain Filter Maintenance	1,830.50	416.67	3,677.30	2,499.98	5,000.00
1400.08 - Winter Flood Cleanup	770.00	833.33	1,968.96	5,000.02	10,000.00
Total 1400 - Maint. Bldg. Improvements	7,194.85	4,700.00	24,206.51	28,200.00	56,400.00
1600 - Memberships	1,764.00	258.33	2,964.00	1,550.02	3,100.00
1800 - Office Expense	299.71	575.00	2,664.00	3,450.00	6,900.00
1900 - Professional Services					
1900.01 - Legal Expenses	0.00	1,250.00	6,021.33	7,500.00	15,000.00
1900.04 - CR&R Trash	3,222.43	3,500.00	23,140.11	21,000.00	42,000.00
1900.05 - District Auditing Services	0.00	1,187.50	14,170.00	7,125.00	14,250.00
1900.06 - Sand Grading	1,660.00	350.00	1,868.00	2,100.00	4,200.00
1900.09 - Professional Office Temp	173.15	191.67	519.45	1,149.98	2,300.00
1900.10 - Checking Acct. Serv. Fees	0.00	8.33	0.00	50.02	100.00
1900.11 - LCP Committee	0.00	500.00	0.00	3,000.00	6,000.00
1900.12 - Security Expenses	1,491.00	29,250.08	149,429.27	175,500.52	351,001.00

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1900.13 - Computer Consultant	0.00	25.00	0.00	150.00	300.00
1900.14 - Bookkeeping Services	225.00	729.17	4,972.75	4,374.98	8,750.00
Total 1900 - Professional Services	6,771.58	36,991.75	200,120.91	221,950.50	443,901.00
1901 - County Fees Prop Tax	0.00	616.67	156.63	3,699.98	7,400.00
2100 - Rents/Leases Equipment	216.41	225.00	1,489.81	1,350.00	2,700.00
2200 - Rent/Leases Bldg. Improvements	915.00	1,126.67	6,161.50	6,759.98	13,520.00
2300 - Small Tools & Instruments	0.00	141.67	144.88	849.98	1,700.00
2400 - Special Department Expense	-2,672.42	479.17	2,577.58	2,874.98	5,750.00
2600 - Patrol Vehicle O&M	44.60	75.00	222.15	450.00	900.00
2700 - Meeting & Conferences	0.00	75.00	0.00	450.00	900.00
2800 - Utilities	1,646.61	1,833.33	10,793.94	11,000.02	22,000.00
2900 - Depreciation Expense	8,679.24		52,075.44		
4000 - Fixed Assets Equipment	0.00	166.67	0.00	999.98	2,000.00
4200 - Fixed Assets Bldg. & Improv.	0.00	13,083.33	0.00	78,500.02	157,000.00
4600 - General Reserve expense	2,872.25	958.50	8,405.75	5,751.00	11,502.00
4605 - General Reserve - Entry Project	2,000.00		4,642.53		
4610 - General Reserve Admin Office Pr	0.00		2,295.00		
4700 - Beach Cleanup Expense	0.00	833.33	2,990.00	5,000.02	10,000.00
Total Expense	45,060.17	79,138.34	412,506.54	474,829.96	949,660.00
Net Operating Income	-44,785.17	226,694.66	-93,458.67	110,692.04	-40,291.00
Other Income					
4035 - RR Parking Revenue	0.00	37,900.00	38,200.00	37,900.00	37,900.00
4050 - AD99-1 Assessment Collections	0.00		6,029.73		
4055 - AD99-1 Interest Income	0.66		4.03		
Total Other Income	0.66	37,900.00	44,233.76	37,900.00	37,900.00
Other Expense					
4295 - RR Parking Expense - OCTA	34,933.00	35,715.00	34,755.57	35,715.00	35,715.00
4300.02 - AD99-1 Annual Trustee Fee	79.75		79.75		
4300.03 - AD99-1 Annual Professional Fees	0.00		3,097.27		
5010.00 - AD99-1 Interest Expense	0.00		3,200.00		
Total Other Expense	35,012.75	35,715.00	41,132.59	35,715.00	35,715.00
Net Other Income	-35,012.09	2,185.00	3,101.17	2,185.00	2,185.00
Net Income	-79,797.26	228,879.66	-90,357.50	112,877.04	-38,106.00