

CAPISTRANO BAY DISTRICT Budget vs. Actual
Statements of Revenues, Expenses, and Changes in Net Assets
Budget vs Actual January 2012

	Jan 12	Budget	Jul '11 - Jan 12	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	17,894.47	27,500.00	376,374.54	374,000.00	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		400.01		
4095 · Transponder Revenue	105.00		1,915.00		
4100 · Interest Income	0.00		12.79		49.00
4130 · Development Impact Fee Revenue	0.00	833.00	31,217.40	5,835.00	10,000.00
4190 · County Gate Closure Revenue	0.00		0.00	4,000.00	4,000.00
Total Income	18,099.47	28,333.00	635,872.16	613,855.00	909,369.00
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Expense					
0011 · Employee Expense					
0100 · Salary/Wages	8,452.63	9,750.00	58,161.90	68,250.00	117,000.00
0101 · Salary/Wages - Security	1,408.00	2,750.00	8,382.50	19,250.00	33,000.00
0110 · Auto Allowance-Manager	337.32		2,361.24		
0200 · Payroll Tax Expense	796.44		4,447.63		
0306 · Health Insurance	1,695.74	1,508.33	11,624.07	10,558.35	18,100.00
0350 · Workers Comp Insurance	197.66	329.17	1,383.68	2,304.15	3,950.00
Total 0011 · Employee Expense	12,887.79	14,337.50	86,361.02	100,362.50	172,050.00
0700 · Communications	304.37	375.00	2,555.18	2,625.00	4,500.00
1100 · Liability Insurance	2,225.92	2,226.00	17,093.79	15,582.00	26,712.00
1300 · Equipment	0.00	60.42	64.00	422.90	725.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint, Roof, Plumbing, etc	347.64	500.00	2,625.16	3,500.00	6,000.00
1400.03 · Plumbing & Electrical	0.00		90.00		
1400.04 · Misc. Service	621.38	308.33	3,992.89	2,158.35	3,700.00
1400.05 · Contracted Maint.	1,828.74	2,391.67	16,067.89	16,741.65	28,700.00
1400.06 · Block Wall and Fence Repair	0.00	250.00	675.00	1,750.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00	416.67	3,677.30	2,916.65	5,000.00
1400.08 · Winter Flood Cleanup	3,372.50	833.33	5,341.46	5,833.35	10,000.00
Total 1400 · Maint. Bldg. Improvements	6,170.26	4,700.00	32,469.70	32,900.00	56,400.00
1600 · Memberships	200.00	258.33	3,164.00	1,808.35	3,100.00
1800 · Office Expense	689.16	575.00	3,431.15	4,025.00	6,900.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	1,250.00	6,492.25	8,750.00	15,000.00
1900.04 · CR&R Trash	3,222.43	3,500.00	26,362.54	24,500.00	42,000.00
1900.05 · District Auditing Services	0.00	1,187.50	14,170.00	8,312.50	14,250.00
1900.06 · Sand Grading	0.00	350.00	1,868.00	2,450.00	4,200.00
1900.09 · Professional Office Temp	0.00	191.67	519.45	1,341.65	2,300.00
1900.10 · Checking Acct. Serv. Fees	0.00	8.33	76.39	58.35	100.00
1900.11 · LCP Committee	0.00	500.00	0.00	3,500.00	6,000.00
1900.12 · Security Expenses	32,247.69	29,250.08	209,370.51	204,750.60	351,001.00
1900.13 · Computer Consultant	0.00	25.00	0.00	175.00	300.00

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1900.14 - Bookkeeping Services	713.75	729.17	5,686.50	5,104.15	8,750.00
Total 1900 - Professional Services	36,183.87	36,991.75	264,545.64	258,942.25	443,901.00
1901 - County Fees Prop Tax	41.77	616.67	942.25	4,316.65	7,400.00
2100 - Rents/Leases Equipment	234.19	225.00	1,724.00	1,575.00	2,700.00
2200 - Rent/Leases Bldg. Improvements	2,807.00	1,126.67	8,283.50	7,886.65	13,520.00
2300 - Small Tools & Instruments	0.00	141.67	144.88	991.65	1,700.00
2400 - Special Department Expense	225.00	479.17	2,802.58	3,354.15	5,750.00
2600 - Patrol Vehicle O&M	59.40	75.00	281.55	525.00	900.00
2700 - Meeting & Conferences	0.00	75.00	0.00	525.00	900.00
2800 - Utilities	1,645.31	1,833.33	12,581.11	12,833.35	22,000.00
2900 - Depreciation Expense	8,679.24		60,754.68		
4000 - Fixed Assets Equipment	0.00	166.67	0.00	1,166.65	2,000.00
4200 - Fixed Assets Bldg. & Improv.	0.00	13,083.33	0.00	91,583.35	157,000.00
4600 - General Reserve expense	958.50	958.50	9,364.25	6,709.50	11,502.00
4605 - General Reserve - Entry Project	0.00		5,827.80		
4610 - General Reserve Admin Office Pr	0.00		2,295.00		
4700 - Beach Cleanup Expense	0.00	833.33	2,990.00	5,833.35	10,000.00
Total Expense	73,311.78	79,138.34	517,676.08	553,968.30	949,660.00
Net Operating Income	-55,212.31	-50,805.34	118,196.08	59,886.70	-40,291.00
4035 - RR Parking Revenue	-300.00		37,900.00	37,900.00	37,900.00
4050 - AD99-1 Assessment Collections	528.28		32,258.72		
4055 - AD99-1 Interest Income	1.16		5.19		
Other Income	229.44		70,163.91	37,900.00	37,900.00
4295 - RR Parking Expense - OCTA	0.00		34,755.57	35,715.00	35,715.00
4300.02 - AD99-1 Annual Trustee Fee	0.00		79.75		
4300.03 - AD99-1 Annual Professional Fees	0.00		3,097.27		
4300.05 - AD99-1 County Fees	0.00		166.55		
5010.00 - AD99-1 Interest Expense	0.00		3,200.00		
Other Expense	0.00		41,299.14	35,715.00	35,715.00
Net Other Income	229.44		28,864.77	2,185.00	2,185.00
Net Income	-54,982.87	-50,805.34	147,060.85	62,071.70	-38,106.00