

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

	Feb 12	Budget	Jul '11 - Feb 12	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	0.00	1,100.00	375,243.57	375,100.00	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	200.00		600.01		
4095 · Transponder Revenue	165.00		2,080.00		
4100 · Interest Income	12.81		25.60		49.00
4130 · Development Impact Fee Revenue	0.00	833.00	31,217.40	6,668.00	10,000.00
4190 · County Gate Closure Revenue	0.00		0.00	4,000.00	4,000.00
Total Income	377.81	1,933.00	635,119.00	615,788.00	909,369.00
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Expense					
0011 · Employee Expense					
0100 · Salary/Wages	8,353.66	9,750.00	66,515.56	78,000.00	117,000.00
0101 · Salary/Wages - Security	1,408.00	2,750.00	9,790.50	22,000.00	33,000.00
0110 · Auto Allowance-Manager	337.32		2,698.56		
0200 · Payroll Tax Expense	676.79		5,124.42		
0306 · Health Insurance	3,218.42	1,508.33	14,842.49	12,066.68	18,100.00
0350 · Workers Comp Insurance	-16.34	329.17	1,367.34	2,633.32	3,950.00
Total 0011 · Employee Expense	13,977.85	14,337.50	100,338.87	114,700.00	172,050.00
0700 · Communications	384.64	375.00	2,939.82	3,000.00	4,500.00
1100 · Liability Insurance	1,823.92	2,226.00	18,917.71	17,808.00	26,712.00
1300 · Equipment	0.00	60.42	64.00	483.32	725.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint, Roof, Plumbing, etc	0.00	500.00	2,625.16	4,000.00	6,000.00
1400.03 · Plumbing & Electrical	0.00		90.00		
1400.04 · Misc. Service	137.01	308.33	4,129.90	2,466.68	3,700.00
1400.05 · Contracted Maint.	1,806.72	2,391.67	20,284.61	19,133.32	28,700.00
1400.06 · Block Wall and Fence Repair	0.00	250.00	675.00	2,000.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00	416.67	3,677.30	3,333.32	5,000.00
1400.08 · Winter Flood Cleanup	118.80	833.33	5,040.26	6,666.68	10,000.00
Total 1400 · Maint. Bldg. Improvements	2,062.53	4,700.00	36,522.23	37,600.00	56,400.00
1600 · Memberships	0.00	258.33	3,164.00	2,066.68	3,100.00
1800 · Office Expense	327.84	575.00	3,758.99	4,600.00	6,900.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	1,250.00	6,723.25	10,000.00	15,000.00
1900.04 · CR&R Trash	3,207.50	3,500.00	29,570.04	28,000.00	42,000.00
1900.05 · District Auditing Services	0.00	1,187.50	14,170.00	9,500.00	14,250.00
1900.06 · Sand Grading	840.00	350.00	3,128.00	2,800.00	4,200.00
1900.09 · Professional Office Temp	354.54	191.67	873.99	1,533.32	2,300.00
1900.10 · Checking Acct. Serv. Fees	0.00	8.33	76.39	66.68	100.00
1900.11 · LCP Committee	0.00	500.00	0.00	4,000.00	6,000.00
1900.12 · Security Expenses	28,244.55	29,250.08	238,690.06	234,000.68	351,001.00
1900.13 · Computer Consultant	0.00	25.00	0.00	200.00	300.00

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1900.14 · Bookkeeping Services	840.00	729.17	6,526.50	5,833.32	8,750.00
Total 1900 · Professional Services	33,486.59	36,991.75	299,758.23	295,934.00	443,901.00
1901 · County Fees Prop Tax	0.00	616.67	923.58	4,933.32	7,400.00
2100 · Rents/Leases Equipment	216.41	225.00	1,940.41	1,800.00	2,700.00
2200 · Rent/Leases Bldg. Improvements	207.00	1,126.67	8,490.50	9,013.32	13,520.00
2300 · Small Tools & Instruments	19.91	141.67	164.79	1,133.32	1,700.00
2400 · Special Department Expense	0.00	479.17	2,802.58	3,833.32	5,750.00
2600 · Patrol Vehicle O&M	50.65	75.00	332.20	600.00	900.00
2700 · Meeting & Conferences	0.00	75.00	0.00	600.00	900.00
2800 · Utilities	1,772.45	1,833.33	14,353.56	14,666.68	22,000.00
2900 · Depreciation Expense	8,679.24		69,433.92		
4000 · Fixed Assets Equipment	0.00	166.67	0.00	1,333.32	2,000.00
4200 · Fixed Assets Bldg. & Improv.	0.00	13,083.33	0.00	104,666.68	157,000.00
4600 · General Reserve expense	958.50	958.50	10,322.75	7,668.00	11,502.00
4605 · General Reserve - Entry Project	0.00		5,827.80		
4610 · General Reserve Admin Office Pr	17.35		2,312.35		
4700 · Beach Cleanup Expense	0.00	833.33	2,990.00	6,666.68	10,000.00
Total Expense	63,984.88	79,138.34	585,358.29	633,106.64	949,660.00
Net Operating Income	-63,607.07	-77,205.34	49,760.71	-17,318.64	-40,291.00
Other Income					
4035 · RR Parking Revenue	0.00		37,900.00	37,900.00	37,900.00
4050 · AD99-1 Assessment Collections	0.00		32,258.72		
4055 · AD99-1 Interest Income	0.74		5.93		
Total Other Income	0.74		70,164.65	37,900.00	37,900.00
Other Expense					
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	364.05		3,461.32		
4300.05 · AD99-1 County Fees	0.00		166.55		
5010.00 · AD99-1 Interest Expense	0.00		3,200.00		
Total Othe Expense	364.05		41,663.19	35,715.00	35,715.00
Net Other Income	-363.31		28,501.46	2,185.00	2,185.00
Net Income	-63,970.38	-77,205.34	78,262.17	-15,133.64	-38,106.00