

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

	Mar 12	Budget	Jul '11 - Mar 12	YTD Budget	Annual Budget
<b>Income</b>					
4010 · Property Tax Revenue	33,394.11	34,500.00	408,637.68	409,600.00	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	0.00		600.01		
4095 · Transponder Revenue	195.00		2,275.00		
4100 · Interest Income	0.00		25.60		49.00
4130 · Development Impact Fee Revenue	187.55	833.00	31,404.95	7,501.00	10,000.00
4190 · County Gate Closure Revenue	0.00		0.00	4,000.00	4,000.00
<b>Total Income</b>	<b>33,776.66</b>	<b>35,333.00</b>	<b>668,895.66</b>	<b>651,121.00</b>	<b>909,369.00</b>
<b>Total Income</b>	<b>33,776.66</b>	<b>35,333.00</b>	<b>668,895.66</b>	<b>651,121.00</b>	<b>909,369.00</b>
<b>Expense</b>					
<b>0011 · Employee Expense</b>					
0100 · Salary/Wages	7,834.65	9,750.00	74,350.21	87,750.00	117,000.00
0101 · Salary/Wages - Security	1,104.00	2,750.00	10,894.50	24,750.00	33,000.00
0110 · Auto Allowance-Manager	337.32		3,035.88		
0200 · Payroll Tax Expense	613.56		5,737.98		
0306 · Health Insurance	172.92	1,508.33	15,015.41	13,575.01	18,100.00
0350 · Workers Comp Insurance	197.66	329.17	1,565.00	2,962.49	3,950.00
<b>Total 0011 · Employee Expense</b>	<b>10,260.11</b>	<b>14,337.50</b>	<b>110,598.98</b>	<b>129,037.50</b>	<b>172,050.00</b>
0700 · Communications	547.94	375.00	3,487.76	3,375.00	4,500.00
1100 · Liability Insurance	2,225.92	2,226.00	21,143.63	20,034.00	26,712.00
1300 · Equipment	0.00	60.42	64.00	543.74	725.00
<b>1400 · Maint. Bldg. Improvements</b>					
1400.01 · Paint, Roof, Plumbing, etc	655.00	500.00	3,280.16	4,500.00	6,000.00
1400.03 · Plumbing & Electrical	0.00		90.00		
1400.04 · Misc. Service	0.00	308.33	4,129.90	2,775.01	3,700.00
1400.05 · Contracted Maint.	2,504.00	2,391.67	22,788.61	21,524.99	28,700.00
1400.06 · Block Wall and Fence Repair	0.00	250.00	675.00	2,250.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00	416.67	3,677.30	3,749.99	5,000.00
1400.08 · Winter Flood Cleanup	0.00	833.33	5,040.26	7,500.01	10,000.00
<b>Total 1400 · Maint. Bldg. Improvements</b>	<b>3,159.00</b>	<b>4,700.00</b>	<b>39,681.23</b>	<b>42,300.00</b>	<b>56,400.00</b>
1600 · Memberships	0.00	258.33	3,164.00	2,325.01	3,100.00
1800 · Office Expense	574.74	575.00	4,333.73	5,175.00	6,900.00
<b>1900 · Professional Services</b>					
1900.01 · Legal Expenses	837.00	1,250.00	7,560.25	11,250.00	15,000.00
1900.04 · CR&R Trash	6,160.66	3,500.00	35,730.70	31,500.00	42,000.00
1900.05 · District Auditing Services	0.00	1,187.50	14,170.00	10,687.50	14,250.00
1900.06 · Sand Grading	0.00	350.00	3,128.00	3,150.00	4,200.00
1900.09 · Professional Office Temp	0.00	191.67	873.99	1,724.99	2,300.00
1900.10 · Checking Acct. Serv. Fees	0.00	8.33	76.39	75.01	100.00
1900.11 · LCP Committee	0.00	500.00	0.00	4,500.00	6,000.00
1900.12 · Security Expenses	28,244.55	29,250.08	266,934.61	263,250.76	351,001.00
1900.13 · Computer Consultant	0.00	25.00	0.00	225.00	300.00

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

	<b>Mar 12</b>	<b>Budget</b>	<b>Jul '11 - Mar 12</b>	<b>YTD Budget</b>	<b>Annual Budget</b>
1900.14 · Bookkeeping Services	320.00	729.17	6,846.50	6,562.49	8,750.00
<b>Total 1900 · Professional Services</b>	<b>35,562.21</b>	<b>36,991.75</b>	<b>335,320.44</b>	<b>332,925.75</b>	<b>443,901.00</b>
1901 · County Fees Prop Tax	83.49	616.67	1,007.07	5,549.99	7,400.00
2100 · Rents/Leases Equipment	238.41	225.00	2,178.82	2,025.00	2,700.00
2200 · Rent/Leases Bldg. Improvements	2,007.00	1,126.67	10,497.50	10,139.99	13,520.00
2300 · Small Tools & Instruments	0.00	141.67	164.79	1,274.99	1,700.00
2400 · Special Department Expense	0.00	479.17	2,802.58	4,312.49	5,750.00
2600 · Patrol Vehicle O&M	74.65	75.00	406.85	675.00	900.00
2700 · Meeting & Conferences	0.00	75.00	0.00	675.00	900.00
2800 · Utilities	1,598.60	1,833.33	15,952.16	16,500.01	22,000.00
2900 · Depreciation Expense	8,679.24		78,113.16		
4000 · Fixed Assets Equipment	0.00	166.67	0.00	1,499.99	2,000.00
4200 · Fixed Assets Bldg. & Improv.	0.00	13,083.33	0.00	117,750.01	157,000.00
4600 · General Reserve expense	2,287.81	958.50	12,610.56	8,626.50	11,502.00
4605 · General Reserve - Entry Project	0.00		5,827.80		
4610 · General Reserve Admin Office Pr	3,616.00		5,928.35		
4700 · Beach Cleanup Expense	-542.12	833.33	2,447.88	7,500.01	10,000.00
<b>Total Expense</b>	<b>70,373.00</b>	<b>79,138.34</b>	<b>655,731.29</b>	<b>712,244.98</b>	<b>949,660.00</b>
<b>Net Operating Income</b>	<b>-36,596.34</b>	<b>-43,805.34</b>	<b>13,164.37</b>	<b>-61,123.98</b>	<b>-40,291.00</b>
<b>Other Income</b>					
4035 · RR Parking Revenue	0.00		37,900.00	37,900.00	37,900.00
4050 · AD99-1 Assessment Collections	4,946.23		37,204.95		
4055 · AD99-1 Interest Income	0.86		6.79		
<b>Total Other Income</b>	<b>4,947.09</b>		<b>75,111.74</b>	<b>37,900.00</b>	<b>37,900.00</b>
<b>Other Expense</b>					
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		3,461.32		
4300.05 · AD99-1 County Fees	0.00		166.55		
5010.00 · AD99-1 Interest Expense	8,550.00		11,750.00		
<b>Total Othe Expense</b>	<b>8,550.00</b>		<b>50,213.19</b>	<b>35,715.00</b>	<b>35,715.00</b>
<b>Net Other Income</b>	<b>-3,602.91</b>		<b>24,898.55</b>	<b>2,185.00</b>	<b>2,185.00</b>
<b>Net Income</b>	<b>-40,199.25</b>	<b>-43,805.34</b>	<b>38,062.92</b>	<b>-58,938.98</b>	<b>-38,106.00</b>