

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

	Apr 12	Budget	Jul '11 - Apr 12	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	239,341.56	240,000.00	647,979.24	649,600.00	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	240.00		2,515.00		
4100 · Interest Income	0.00		38.16		49.00
4130 · Development Impact Fee Revenue	0.00	833.00	31,404.95	8,334.00	10,000.00
4190 · County Gate Closure Revenue	0.00		0.00	4,000.00	4,000.00
Total Income	239,581.56	240,833.00	908,489.78	891,954.00	909,369.00
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Expense					
0011 · Employee Expense					
0100 · Salary/Wages	8,031.40	9,750.00	82,381.61	97,500.00	117,000.00
0101 · Salary/Wages - Security	0.00	2,750.00	10,894.50	27,500.00	33,000.00
0110 · Auto Allowance-Manager	337.32		3,373.20		
0200 · Payroll Tax Expense	543.78		6,281.76		
0306 · Health Insurance	1,695.74	1,508.33	16,711.15	15,083.34	18,100.00
0350 · Workers Comp Insurance	197.66	329.17	1,762.66	3,291.66	3,950.00
Total 0011 · Employee Expense	10,805.90	14,337.50	121,404.88	143,375.00	172,050.00
0700 · Communications					
0700 · Communications	309.05	375.00	3,796.81	3,750.00	4,500.00
1100 · Liability Insurance					
1100 · Liability Insurance	225.92	2,226.00	21,369.55	22,260.00	26,712.00
1300 · Equipment					
1300 · Equipment	0.00	60.42	64.00	604.16	725.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint, Roof, Plumbing, etc	0.00	500.00	3,280.16	5,000.00	6,000.00
1400.03 · Plumbing & Electrical	0.00		90.00		
1400.04 · Misc. Service	0.00	308.33	4,129.90	3,083.34	3,700.00
1400.05 · Contracted Maint.	2,062.35	2,391.67	27,508.20	23,916.66	28,700.00
1400.06 · Block Wall and Fence Repair	0.00	250.00	675.00	2,500.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00	416.67	3,677.30	4,166.66	5,000.00
1400.08 · Winter Flood Cleanup	25.85	833.33	5,066.11	8,333.34	10,000.00
Total 1400 · Maint. Bldg. Improvements	2,088.20	4,700.00	44,426.67	47,000.00	56,400.00
1600 · Memberships					
1600 · Memberships	0.00	258.33	3,164.00	2,583.34	3,100.00
1800 · Office Expense					
1800 · Office Expense	601.62	575.00	4,992.18	5,750.00	6,900.00
1900 · Professional Services					
1900.01 · Legal Expenses	247.50	1,250.00	7,807.75	12,500.00	15,000.00
1900.04 · CR&R Trash	256.18	3,500.00	35,986.88	35,000.00	42,000.00
1900.05 · District Auditing Services	0.00	1,187.50	14,170.00	11,875.00	14,250.00
1900.06 · Sand Grading	0.00	350.00	3,128.00	3,500.00	4,200.00
1900.09 · Professional Office Temp	263.85	191.67	1,137.84	1,916.66	2,300.00
1900.10 · Checking Acct. Serv. Fees	21.86	8.33	98.25	83.34	100.00
1900.11 · LCP Committee	0.00	500.00	0.00	5,000.00	6,000.00
1900.12 · Security Expenses	998.45	29,250.08	267,933.06	292,500.84	351,001.00
1900.13 · Computer Consultant	0.00	25.00	0.00	250.00	300.00
1900.14 · Bookkeeping Services	600.00	729.17	7,446.50	7,291.66	8,750.00

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1900 · Professional Services - Other	341.98		341.98		
Total 1900 · Professional Services	2,729.82	36,991.75	338,050.26	369,917.50	443,901.00
1901 · County Fees Prop Tax	598.35	616.67	1,605.42	6,166.66	7,400.00
2100 · Rents/Leases Equipment	238.41	225.00	2,417.23	2,250.00	2,700.00
2200 · Rent/Leases Bldg. Improvements	207.00	1,126.67	10,704.50	11,266.66	13,520.00
2300 · Small Tools & Instruments	29.86	141.67	194.65	1,416.66	1,700.00
2400 · Special Department Expense	0.00	479.17	2,802.58	4,791.66	5,750.00
2600 · Patrol Vehicle O&M	0.00	75.00	406.85	750.00	900.00
2700 · Meeting & Conferences	0.00	75.00	0.00	750.00	900.00
2800 · Utilities	1,520.83	1,833.33	17,542.13	18,333.34	22,000.00
2900 · Depreciation Expense	8,679.24		86,792.40		
4000 · Fixed Assets Equipment	0.00	166.67	0.00	1,666.66	2,000.00
4200 · Fixed Assets Bldg. & Improv.	0.00	13,083.33	0.00	130,833.34	157,000.00
4600 · General Reserve expense	958.50	958.50	13,569.06	9,585.00	11,502.00
4605 · General Reserve - Entry Project	0.00		5,827.80		
4610 · General Reserve Admin Office Pr	29.25		5,957.60		
4700 · Beach Cleanup Expense	0.00	833.33	2,447.88	8,333.34	10,000.00
Total Expense	29,021.95	79,138.34	687,536.45	791,383.32	949,660.00
Net Operating Income	210,559.61	161,694.66	220,953.33	100,570.68	-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		37,204.95		
4055 · AD99-1 Interest Income	0.84		7.63		
Total Other Income	0.84		75,112.58	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	0.00		3,461.32		
4300.05 · AD99-1 County Fees	5,202.44		5,368.99		
5010.00 · AD99-1 Interest Expense	0.00		11,750.00		
Total Other Expense	5,202.44		55,415.63	35,715.00	35,715.00
Net Other Income	-5,201.60		19,696.95	2,185.00	2,185.00
Net Income	205,358.01	161,694.66	240,650.28	102,755.68	-38,106.00