

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

	May 12	Budget	Jul '11 - May 12	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	2,022.61	9,500.00	651,622.76	659,100.00	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	100.00		700.01		
4095 · Transponder Revenue	220.00		2,735.00		
4100 · Interest Income	0.00		38.16		49.00
4130 · Development Impact Fee Revenue	684.54	833.00	32,089.49	9,167.00	10,000.00
4190 · County Gate Closure Revenue	0.00		0.00	4,000.00	4,000.00
Total Income	3,027.15	10,333.00	913,137.84	902,287.00	909,369.00
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Expense					
0011 · Employee Expense					
0100 · Salary/Wages	8,522.98	9,750.00	90,904.59	107,250.00	117,000.00
0101 · Salary/Wages - Security	800.00	2,750.00	11,694.50	30,250.00	33,000.00
0110 · Auto Allowance-Manager	337.32		3,710.52		
0200 · Payroll Tax Expense	630.93		6,912.69		
0306 · Health Insurance	1,695.74	1,508.33	18,406.89	16,591.67	18,100.00
0350 · Workers Comp Insurance	197.66	329.17	1,960.32	3,620.83	3,950.00
Total 0011 · Employee Expense	12,184.63	14,337.50	133,589.51	157,712.50	172,050.00
0700 · Communications	405.71	375.00	4,202.52	4,125.00	4,500.00
1100 · Liability Insurance	2,225.92	2,226.00	23,595.47	24,486.00	26,712.00
1300 · Equipment	130.00	60.42	194.00	664.58	725.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint, Roof, Plumbing, etc	0.00	500.00	3,280.16	5,500.00	6,000.00
1400.03 · Plumbing & Electrical	0.00		90.00		
1400.04 · Misc. Service	410.00	308.33	4,539.90	3,391.67	3,700.00
1400.05 · Contracted Maint.	1,506.81	2,391.67	29,015.01	26,308.33	28,700.00
1400.06 · Block Wall and Fence Repair	0.00	250.00	675.00	2,750.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00	416.67	3,677.30	4,583.33	5,000.00
1400.08 · Winter Flood Cleanup	0.00	833.33	5,066.11	9,166.67	10,000.00
Total 1400 · Maint. Bldg. Improvements	1,916.81	4,700.00	46,343.48	51,700.00	56,400.00
1600 · Memberships	0.00	258.33	3,164.00	2,841.67	3,100.00
1800 · Office Expense	675.69	575.00	5,667.87	6,325.00	6,900.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	1,250.00	7,807.75	13,750.00	15,000.00
1900.04 · CR&R Trash	3,208.42	3,500.00	39,195.30	38,500.00	42,000.00
1900.05 · District Auditing Services	0.00	1,187.50	14,170.00	13,062.50	14,250.00
1900.06 · Sand Grading	0.00	350.00	3,128.00	3,850.00	4,200.00
1900.09 · Professional Office Temp	148.41	191.67	1,286.25	2,108.33	2,300.00
1900.10 · Checking Acct. Serv. Fees	1.50	8.33	99.75	91.67	100.00
1900.11 · LCP Committee	0.00	500.00	0.00	5,500.00	6,000.00
1900.12 · Security Expenses	28,640.85	29,250.08	324,609.44	321,750.92	351,001.00
1900.13 · Computer Consultant	0.00	25.00	0.00	275.00	300.00

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1900.14 · Bookkeeping Services	360.00	729.17	7,806.50	8,020.83	8,750.00
Total 1900 · Professional Services	32,359.18	36,991.75	398,102.99	406,909.25	443,901.00
1901 · County Fees Prop Tax	5.14	616.67	6,813.00	6,783.33	7,400.00
2100 · Rents/Leases Equipment	238.41	225.00	2,655.64	2,475.00	2,700.00
2200 · Rent/Leases Bldg. Improvements	1,103.50	1,126.67	11,808.00	12,393.33	13,520.00
2300 · Small Tools & Instruments	0.00	141.67	194.65	1,558.33	1,700.00
2400 · Special Department Expense	0.00	479.17	2,802.58	5,270.83	5,750.00
2600 · Patrol Vehicle O&M	0.00	75.00	406.85	825.00	900.00
2700 · Meeting & Conferences	0.00	75.00	0.00	825.00	900.00
2800 · Utilities	1,544.49	1,833.33	19,155.76	20,166.67	22,000.00
2900 · Depreciation Expense	8,679.24		95,471.64		
4000 · Fixed Assets Equipment	0.00	166.67	0.00	1,833.33	2,000.00
4200 · Fixed Assets Bldg. & Improv.	0.00	13,083.33	0.00	143,916.67	157,000.00
4600 · General Reserve expense	3,587.45	958.50	17,156.51	10,543.50	11,502.00
4605 · General Reserve - Entry Project	0.00		5,827.80		
4610 · General Reserve Admin Office Pr	0.00		5,957.60		
4700 · Beach Cleanup Expense	0.00	833.33	2,447.88	9,166.67	10,000.00
Total Expense	65,056.17	79,138.34	785,557.75	870,521.66	949,660.00
Net Operating Income	-62,029.02	-68,805.34	127,580.09	31,765.34	-40,291.00
4035 · RR Parking Revenue	0.00		37,900.00	37,900.00	37,900.00
4050 · AD99-1 Assessment Collections	0.00		35,584.04		
4055 · AD99-1 Interest Income	0.81		8.44		
Other Income	0.81		73,492.48	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	138.00		3,599.32		
4300.05 · AD99-1 County Fees	0.00		166.55		
5010.00 · AD99-1 Interest Expense	0.00		11,750.00		
Other Expense	138.00		50,351.19	35,715.00	35,715.00
Net Other Income	-137.19	0.00	23,141.29	2,185.00	2,185.00
Net Income	-62,166.21	-68,805.34	150,721.38	33,950.34	-38,106.00