

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

	Jun 12	Budget	Jul '11 - Jun 12	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	12,330.70	6,200.00	663,953.46	665,300.00	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		700.01		
4095 · Transponder Revenue	90.00		2,825.00		
4100 · Interest Income	177.33	49.00	215.49	49.00	49.00
4130 · Development Impact Fee Revenue	11,034.51	833.00	43,124.00	10,000.00	10,000.00
4190 · County Gate Closure Revenue	4,000.00		4,000.00	4,000.00	4,000.00
Total Income	27,632.54	7,082.00	940,770.38	909,369.00	909,369.00
Total Operating Income	27,632.54	7,082.00	940,770.38	909,369.00	909,369.00
Expense					
0011 · Employee Expense					
0100 · Salary/Wages	10,582.65	9,750.00	101,487.24	117,000.00	117,000.00
0101 · Salary/Wages - Security	864.00	2,750.00	12,558.50	33,000.00	33,000.00
0110 · Auto Allowance-Manager	337.32		4,047.84		
0200 · Payroll Tax Expense	744.55		7,657.24		
0306 · Health Insurance	1,695.74	1,508.33	20,102.63	18,100.00	18,100.00
0350 · Workers Comp Insurance	-225.33	329.17	1,734.99	3,950.00	3,950.00
Total 0011 · Employee Expense	13,998.93	14,337.50	147,588.44	172,050.00	172,050.00
0700 · Communications	313.63	375.00	4,516.15	4,500.00	4,500.00
1100 · Liability Insurance	809.12	2,226.00	24,404.59	26,712.00	26,712.00
1300 · Equipment	0.00	60.42	194.00	725.00	725.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint, Roof, Plumbing, etc	385.00	500.00	3,665.16	6,000.00	6,000.00
1400.03 · Plumbing & Electrical	0.00		90.00		
1400.04 · Misc. Service	187.44	308.33	4,727.34	3,700.00	3,700.00
1400.05 · Contracted Maint.	3,833.79	2,391.67	32,848.80	28,700.00	28,700.00
1400.06 · Block Wall and Fence Repair	0.00	250.00	675.00	3,000.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00	416.67	3,677.30	5,000.00	5,000.00
1400.08 · Winter Flood Cleanup	0.00	833.33	5,066.11	10,000.00	10,000.00
Total 1400 · Maint. Bldg. Improvements	4,406.23	4,700.00	50,749.71	56,400.00	56,400.00
1600 · Memberships	3.75	258.33	3,167.75	3,100.00	3,100.00
1800 · Office Expense	581.38	575.00	6,284.80	6,900.00	6,900.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	1,250.00	7,807.75	15,000.00	15,000.00
1900.04 · CR&R Trash	3,208.42	3,500.00	42,403.72	42,000.00	42,000.00
1900.05 · District Auditing Services	2,162.00	1,187.50	16,332.00	14,250.00	14,250.00
1900.06 · Sand Grading	0.00	350.00	3,128.00	4,200.00	4,200.00
1900.09 · Professional Office Temp	123.68	191.67	1,409.93	2,300.00	2,300.00
1900.10 · Checking Acct. Serv. Fees	0.00	8.33	99.75	100.00	100.00
1900.11 · LCP Committee	0.00	500.00	0.00	6,000.00	6,000.00
1900.12 · Security Expenses	28,940.97	29,250.08	353,550.41	351,001.00	351,001.00
1900.13 · Computer Consultant	0.00	25.00	0.00	300.00	300.00

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1900.14 · Bookkeeping Services	780.00	729.17	8,586.50	8,750.00	8,750.00
Total 1900 · Professional Services	35,215.07	36,991.75	433,318.06	443,901.00	443,901.00
1901 · County Fees Prop Tax	58.69	616.67	6,871.69	7,400.00	7,400.00
2100 · Rents/Leases Equipment	216.41	225.00	2,872.05	2,700.00	2,700.00
2200 · Rent/Leases Bldg. Improvements	1,007.00	1,126.67	12,815.00	13,520.00	13,520.00
2300 · Small Tools & Instruments	43.09	141.67	237.74	1,700.00	1,700.00
2400 · Special Department Expense	673.88	479.17	3,476.46	5,750.00	5,750.00
2600 · Patrol Vehicle O&M	26.93	75.00	433.78	900.00	900.00
2700 · Meeting & Conferences	0.00	75.00	0.00	900.00	900.00
2800 · Utilities	1,328.29	1,833.33	20,553.19	22,000.00	22,000.00
2900 · Depreciation Expense	8,679.24		104,150.88		
4000 · Fixed Assets Equipment	0.00	166.67	0.00	2,000.00	2,000.00
4200 · Fixed Assets Bldg. & Improv.	0.00	13,083.33	0.00	157,000.00	157,000.00
4600 · General Reserve expense	958.50	958.50	18,115.01	11,502.00	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	10,000.00	10,000.00
Total Expense	68,320.14	79,138.34	853,982.58	949,660.00	949,660.00
Net Operating Income	-40,687.60	-72,056.34	86,787.80	-40,291.00	-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	1.03		9.47		
Other Income	1.03		73,493.51	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		3,599.32		
4300.05 · AD99-1 County Fees	0.00		166.55		
5010.00 · AD99-1 Interest Expense	0.00		11,750.00		
Other Expense	0.00		50,351.19	35,715.00	35,715.00
Net Other Income	1.03		23,142.32	2,185.00	2,185.00
Net Income	-40,686.57	-72,056.34	109,930.12	-38,106.00	-38,106.00