

Meeting #604

CAPISTRANO BAY DISTRICT
AGENDA REPORT
July 29, 2014

Financial Reports

ITEM G.3

Separated Balance Sheets for District Expenses and AD 99-1 Expenses

Actually, this won't happen until the reports for the month of July are published. The accountant needs a month notice to separate everything that up to now has been co-mingled into a single monthly report. There is always a one-month lag in reporting as the month must completely close before the accountant can begin producing the report and since our meetings are held near the end of each month we are always looking at figures from the prior month.

ITEM G.4

Review of Revisions to Budget Formatting – Adding Prior Years Data

The FY15 Budget was approved at the June meeting. Director Muller had pointed out that having a budget document that shows prior years data (at a glance) would be extremely helpful. The following budget document now provides comparisons of each line item to the prior three years.

CAPISTRANO BAY DISTRICT
 FY15 BUDGET AND FY14 BUDGET
 AND PRIOR YEAR ACTUALS

	FY 2015 BUDGET	FY 2014 BUDGET	FY 2014 ACTUALS	FY 2013 ACTUALS	FY 2012 ACTUALS
INCOME					
User Fee Revenue	\$ 226,000	\$ 226,000	\$ 226,302.06	225,226.36	225,177.00
Property Tax Revenue	748,360	701,360	763,890.76	730,307.59	680,944.00
Transponder Revenue	2,000	1,500	3,435.00	2,835.00	3,555.00
RR Parking Revenue	38,200	39,400	37,705.50	35,895.00	37,900.00
Annual Fee for County Gate	5,475	4,000	4,000.00	4,000.00	4,000.00
Development Impact Fee	15,000	15,000	22,413.43	-	43,824.00
Summer Trash Program	4,420	3,540	7,690.00	-	3,600.00
Late Fees	-	240	-	150.00	-
Fines	-	-	300.00	-	-
FMV Adjustment FY13	-	-	-	(21.78)	-
Interest Income	-	-	57.03	47.87	269.00
Miscellaneous Revenue FY13	-	-	-	100.00	-
Unreconciled Income FY13	-	-	-	2,375.46	-
TOTAL INCOME	\$ 1,039,455	\$ 991,040	\$ 1,065,793.78	\$ 1,000,915.50	\$ 999,269.00
EXPENSES					
GENERAL & ADMINISTRATIVE:					
Annual Financial Audit	\$ 10,800	\$ 10,600	8,760.00	14,248.00	14,170.00
Administrative Expenses ~ Webb	6,000	4,715	4,530.66	4,712.50	-
Bank Charges	500	145	339.16	257.14	80.00
Bookkeeping Services (FY13) (FY12)	-	-	-	2,151.89	9,525.00
Communications ~ Telephone/Fax/Internet	2,050	3,780	1,973.48	4,333.45	4,390.00
Contribution to CBRA for Summer Mtg	1,500	1,500	1,500.00	-	-
Contribution to Pacific Legal Foundation	5,000	5,000	5,000.00	-	-
Equipment Lease ~ Copy Machine	3,000	2,880	2,857.33	2,753.46	2,840.00
Equipment ~ Copy Machine County Tax (Property Tax FY13) (FY12)	50	1,685	36.60	1,122.48	1,157.00
Insurance ~ Liability	12,000	10,000	13,669.00	13,669.00	27,821.00
Legal Expense	12,000	13,600	11,676.28	9,962.78	8,310.00
Memberships (CA Special Dist/LAFCO/etc)	3,485	3,290	3,289.00	2,880.07	3,164.00
MHTL Survey / LCP Committee	7,000	6,000	3,750.00	-	6,000.00
Miscellaneous Fees	200	200	1,180.00	1,771.27	-
Notices to Community	2,120	-	-	-	-
Office Computer Supplies	1,000	-	-	-	-
Office Equipment Purchase	2,200	1,400	277.51	-	215.00
Office Supplies	4,000	10,000	4,279.31	13,945.87	5,835.00
Photo Copying ~ Webb	600	700	517.92	465.00	-
Police Uniform Laundry	100	-	-	-	-
Postage ~ Webb	650	650	551.89	597.28	-
Property Management Contract ~ Webb	21,600	21,600	21,600.00	21,600.00	-
Rent ~ Board Mtg Rm Rental (UMC)	1,400	1,400	1,000.00	3,510.00	-
Rent ~ Doc/Misc Storage (Office JY13) (FY12)	1,500	2,520	1,678.16	9,415.00	12,393.00
Reserve Study Update (last done 2/3/14)	-	650	1,285.00	-	-
RR Parking Expense ~ OCTA	37,800	37,500	35,509.00	-	34,933.00
Security ~ Allowance for 4th of July	4,500	4,500	821.46	-	-
Security ~ Bonuses for Staff	1,800	1,725	-	1,250.00	-
Security ~ Dwelling Live Annual License Fee	6,615	6,615	5,510.00	-	-
Security ~ Dwelling Live Guest Passes	3,230	2,100	2,594.55	-	-
Security ~ Radar Certification	175	175	130.00	-	-
Security ~ Securitas Annual Contract	365,777	352,725	359,935.08	343,599.88	351,670.00
Security ~ Transponders (150 add'l trans.)	3,000	3,600	2,922.84	-	-
Security ~ Transponders (Reader Service)	2,300	-	-	-	-
Tax ~ Apportionment Fees	8,500	9,300	3,221.98	-	-
Website Hosting	1,100	830	820.80	807.60	-
Total General & Administrative	\$ 533,552	\$ 521,385	\$ 501,217.01	\$ 453,052.65	\$ 482,503.00

	FY 2015 BUDGET	FY 2014 BUDGET	FY 2014 ACTUALS	FY 2013 ACTUALS	FY 2012 ACTUALS
EMPLOYEE DEVELOPMENT:					
Conferences/Seminars/Training/Travel/Meal	\$ 2,500	\$ 2,500	\$ 262.00	\$ 278.00	-
Insurance ~ Health	17,508	19,700	18,579.17	19,283.83	18,287.00
Insurance ~ Worker's Comp	3,875	4,000	1,231.08	3,159.45	2,160.00
Payroll Processing Fees	1,700	1,560	1,649.50	5,484.37	-
Payroll Tax Expenses ~ (All 3 Employees)	15,230	11,865	9,006.81	32,146.38	-
Salary ~ Auto Allowance for Mgr (\$4,000)	-	-	-	168.66	-
Salary ~ Dental Allowance for Mgr (\$2,075)	-	-	-	-	-
Salary ~ Manager (Base Salary \$79,203)	86,800	86,778	86,784.00	64,656.49	99,415.00
Salary ~ Retire. Allowance for Mgr (\$1,500)	-	-	-	-	-
Salary ~ Payroll Tax Exp for Mgr (\$8,678)	-	-	-	-	-
Salary ~ Police Officer #1 (Part-Time) Matt	34,320	29,950	22,447.00	2,615.78	12,560.00
Salary ~ Police Officer #2 (Part-Time) Jim	31,200	-	-	-	-
Total Employee Development:	\$ 193,133	\$ 156,353	\$ 139,959.56	\$ 127,792.96	\$ 132,422.00
LANDSCAPE MAINTENANCE:					
Irrigation Repairs ~ Bemus	\$ 635	\$ 360	\$ 525.27	\$ 482.92	-
Landscape Maintenance ~ Bemus Contract	12,600	11,340	11,200.00	8,888.50	-
Landscape Extras ~ Bemus	1,300	5,500	4,787.85	9,688.91	-
Landscape Misc ~ Luna/Magee	2,500	-	255.00	59.41	-
Palm Tree Trimming	3,800	3,800	1,700.00	-	-
White Fly Spray	1,200	-	1,207.52	-	-
Total Landscape Maintenance	\$ 22,035	\$ 21,000	\$ 19,675.64	\$ 19,119.74	\$ 20,848.00
GENERAL REPAIRS & MAINTENANCE:					
Beach Cleanup Expense	\$ 10,000	\$ 15,000	\$ 135.00	\$ 420.00	\$ 2,450.00
Block Wall & Fence Repair	3,000	3,000	128.11	8,860.00	675.00
Computer Consultant	1,300	300	1,179.67	1,493.76	-
Contract Maint (FY14) (FY13) (FY12)	-	-	58,559.39	44,029.00	3,290.00
Drains, Catch Basins & Filter Maint.	5,000	8,900	14,235.15	10,209.31	3,680.00
Driveway Pressure Washing	2,820	2,820	2,820.00	-	-
Electrical Repair	500	500	488.00	784.25	-
Fire Extinguisher Refills	150	150	80.00	-	-
Fixed Assets Bldg & Improve (FY12)	-	-	-	-	11,760.00
Lighting Maintenance for LS	500	300	48.48	-	-
Lighting/Holiday at Gate Entry	3,000	3,000	2,850.00	-	-
Miscellaneous Maintenance	4,500	3,000	6,552.67	9,678.81	4,730.00
Mutt Mitt Disposable Dog Bags/Dispensers	960	300	986.29	-	-
Painting ~ ReOiling Woodwork @ Entry	3,600	3,500	4,403.93	4,583.00	4,300.00
Police Vehicle Maintenance	1,900	900	1,661.95	970.84	560.00
Pavement Consultant (\$2500) (N/A this year)	-	-	-	-	-
Pest Control ~ Termite/Rat/Bee Removal	1,350	1,400	950.00	1,325.00	-
Plumbing Repair	500	500	488.00	784.25	-
Roof Repair	500	500	-	1,775.00	-
Sand Grading & Vactor Service	3,500	3,500	420.00	800.00	3,128.00
Gates Mechanical Repairs (NG & Lift Gate)	500	-	-	-	-
Gate Mechanical Repairs (wooden)	2,150	2,100	2,601.82	-	-
Signage	1,500	-	-	-	-
Small Tools & Equipment	150	1,400	6,878.28	1,254.10	165.00
Special Dept. Expense (FY13) (FY12)	-	-	-	2,933.22	2,805.00
Street Sweeping	7,800	7,800	7,029.00	10,723.00	-
Traffic Eng. Consultant (every 5 yrs ~ 2017)	-	-	-	1,900.50	-
Winter Flood Cleanup	10,000	10,000	5,819.00	-	5,040.00
Total General Repairs & Maintenance	\$ 65,180	\$ 68,870	\$ 118,514.74	\$ 102,524.04	\$ 42,583.00
UTILITIES:					
Electricity ~ Street Lights	\$ 6,900	\$ 10,560	\$ 6,925.70	10,559.63	-
Electricity ~ LS & Guard Shack	5,135	-	4,767.91	-	-
Gas (iki torches & lava bowl)	3,840	3,800	3,197.67	3,268.12	-
Trash Services (CR&R Trash)	50,000	54,500	44,488.27	42,898.92	54,330.00
Water, Irrigation & Sewer Fees	6,600	6,600	5,573.34	6,489.87	-
Hydrant Meter Water Use Fee (for street cleanup) N/A	-	100	-	-	-
Total Utilities	\$ 72,475	\$ 75,560	\$ 64,952.89	\$ 63,216.54	\$ 54,330.00

	FY 2015 BUDGET	FY 2014 BUDGET	FY 2014 ACTUALS	FY 2013 ACTUALS	FY 2012 ACTUALS
RESERVES:					
Reserve Contribution	\$ 87,130	\$ 70,737	\$ -	35,199.75	17,110.00
Admin Office Improvements (plus permits)	45,000	25,000	-	-	-
Block Wall Repairs	15,000	-	-	-	-
Guard Shack Rear Office Improvements	2,500	-	-	-	-
Guard Shack Renovations (FY14)	-	11,635	-	-	-
Improve NG Dumpster Area & Screening	2,500	-	-	-	-
Robertson's Settlement (FY13 Only)	-	-	-	12,000.00	-
Seal Coating of the Road (FY14)	-	40,500	-	-	-
Seal Coating of NG Road	950	-	-	-	-
Total Reserve Allocations	\$ 153,080	\$ 147,872	\$ -	\$ 47,199.75	\$ 17,110.00
TOTAL EXPENSES	\$ 1,039,455	\$ 991,040	\$ 844,319.84	\$ 812,905.68	\$ 749,796.00
NET OPERATING INCOME	\$0.00	\$0.00	\$221,473.94	\$188,009.82	\$249,473.00