

Capistrano Bay Community Services District
Budget vs. Actual
Statements of Revenues, Expenses, and Changes in Net Assets
Budget vs Actual

	Mar 09	Budget	Jul '08 - Mar 09	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	31,491.85	24,622.00	378,133.95	387,807.00	615,570.00
4030 · User Fee Revenue	0.00		226,570.78	229,262.00	229,262.00
4080 · Summer Trash Collection	0.00		3,240.00	3,000.00	3,000.00
4090 · Miscellaneous Revenue	150.00	41.67	902.97	375.03	500.00
4100 · Interest Income	0.01	12,500.00	12,845.67	37,500.00	50,000.00
4130 · Development Impact Fee Revenue	0.00	1,458.33	0.00	13,124.97	17,500.00
4190 · County Gate Closure Revenue	0.00	4,000.00	4,000.00	4,000.00	4,000.00
Total Income	31,641.86	42,622.00	625,693.37	675,069.00	919,832.00
Expense					
0100 · Salary/Wages	11,144.47	12,558.33	96,868.40	113,024.97	150,700.00
0306 · Health Insurance	1,403.50	1,250.00	12,331.80	11,250.00	15,000.00
0350 · Workers Comp Insurance	366.32	400.00	4,143.81	3,600.00	4,800.00
0500 · Agricultural	150.00	41.67	150.00	375.03	500.00
0700 · Communications	228.35	341.00	5,148.53	3,069.00	4,100.00
0900 · Food	9.27		9.27		
1000 · Household Expense	78.75		78.75		
1100 · Liability Insurance	974.82	975.00	8,773.38	8,775.00	11,700.00
1300 · Equipment	0.00	47.92	66.40	431.28	575.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint Bldg.	0.00		0.00		1,700.00
1400.03 · Plumbing & Electrical	25.00		220.00		
1400.04 · Misc. Service	0.00	208.00	1,628.87	1,872.00	2,500.00
1400.05 · Contracted Maint.	1,261.00	1,775.00	15,842.28	15,975.00	21,300.00
1400.06 · Block Wall Repair	2,350.00	250.00	2,350.00	2,250.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00	967.87	1,726.40	2,903.61	5,000.00
1400.08 · Winter Flood Cleanup	0.00		0.00	1,900.00	1,900.00
Total 1400 · Maint. Bldg. Improvements	3,636.00	3,200.87	21,767.55	24,900.61	35,400.00
1600 · Memberships	0.00	177.08	2,073.00	1,593.72	2,125.00
1800 · Office Expense	693.66	457.50	5,654.52	4,117.50	5,490.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.67	746.80	3,750.03	5,000.00
1900.03 · Pavement Consultant	0.00		0.00		3,200.00
1900.04 · CR&R Trash	2,940.25	2,883.33	25,708.93	25,949.97	34,600.00
1900.05 · District Auditing Services	0.00	572.97	7,345.00	5,156.73	14,000.00
1900.06 · Sand Grading	0.00	350.00	2,376.00	3,150.00	4,200.00
1900.08 · Medical Exam	0.00	41.67	0.00	375.03	500.00
1900.10 · Checking Acct. Serv. Fees	20.00	16.67	255.00	150.03	200.00
1900.11 · LCP Committee	0.00	235.24	6,000.00	2,117.16	6,000.00
1900.12 · Securitas	29,597.44	28,352.08	265,252.55	260,168.72	345,225.00
1900.13 · Computer Consultant	0.00	33.33	315.00	299.97	400.00
1900.14 · Bookkeeping Services	370.00	670.83	6,216.90	6,037.47	8,050.00
Total 1900 · Professional Services	32,927.69	33,572.79	314,216.18	307,155.11	421,375.00
1901 · County Fees Prop Tax	75.29	387.50	888.26	3,487.50	4,650.00

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2100 · Rents/Leases Equipment	214.42	221.25	2,338.74	1,991.25	2,655.00
2200 · Rent/Leases Bldg. Improvements	93.50	221.67	1,672.00	1,995.03	2,660.00
2300 · Small Tools & Instruments	0.00	116.67	0.00	1,050.03	1,400.00
2400 · Special Department Expense	0.00	208.33	3,500.00	1,874.97	2,500.00
2600 · Transportation Travel-General	0.00	62.50	0.00	562.50	750.00
2603 · Transportation Travel-Manager	325.00		2,925.00		
2700 · Meeting & Conferences	0.00	75.00	24.00	675.00	900.00
2800 · Utilities	669.68	833.33	6,441.89	7,499.97	10,000.00
2900 · Depreciation Expense	3,588.89	3,833.33	17,944.45	34,499.97	46,000.00
4000 · Fixed Assets Equipment	0.00	0.00	8,605.99	0.00	0.00
4200 · Fixed Assets Bldg. & Improv.	1,450.00	2,991.67	7,245.00	26,925.03	35,900.00
4500 · Vehicle Replacement Expense	0.00		158.66		
4600 · General Reserve expense	13,380.12	12,554.33	51,776.33	112,988.97	150,652.00
4605 · General Reserve - Entry Project	27,971.00	833.33	73,893.59	7,499.97	10,000.00
5020 · Miscellaneous Expense	0.00		151.05		
Total Expense	99,380.73	75,361.07	648,846.55	679,342.41	919,832.00
Net Operating Income	-67,738.87	-32,739.07	-23,153.18	-4,273.41	0.00
Other Income					
4035 · RR Parking Revenue	0.00		35,154.00	35,247.00	35,247.00
4050 · AD99-1 Assessment Collections	0.00		29,076.88	25,000.00	56,118.00
4055 · AD99-1 Interest Income	6.86		593.66		3,200.00
Total Other Income	6.86		64,824.54	60,247.00	94,565.00
Other Expense					
4295 · RR Parking Expense - OCTA	0.00		33,563.00	33,000.00	33,000.00
4300.01 · AD99-1 Bond Payments to Trustee	-2,737.49		-2,737.49		
4300.03 · AD99-1 Annual Professional Fees	0.00		3,299.42		8,250.00
4300.04 · AD99-1 Miscellaneous Expense	12.00		120.00		25,000.00
4300.05 · AD99-1 County Fees	0.00		168.35		168.00
5010.00 · AD99-1 Interest Expense	11,350.00		19,383.33		22,700.00
Total Other Expense	8,624.51		53,796.61	33,000.00	89,118.00
Net Other Income	-8,617.65		11,027.93	27,247.00	5,447.00
Net Income	-76,356.52	-32,739.07	-12,125.25	22,973.59	5,447.00