

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

	Apr 09	Budget	Jul '08 - Apr 09	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	216,918.66	196,982.00	595,052.61	584,789.00	615,570.00
4030 · User Fee Revenue	-358.43		226,212.35	229,262.00	229,262.00
4080 · Summer Trash Collection	0.00		3,240.00	3,000.00	3,000.00
4090 · Miscellaneous Revenue	450.00	41.67	1,352.97	416.70	500.00
4100 · Interest Income	61.84		12,907.51	37,500.00	50,000.00
4130 · Development Impact Fee Revenue	6,373.00	1,458.33	6,373.00	14,583.30	17,500.00
4190 · County Gate Closure Revenue	0.00		4,000.00	4,000.00	4,000.00
Total Income	223,445.07	198,482.00	849,138.44	873,551.00	919,832.00
Expense					
0100 · Salary/Wages	10,947.49	12,558.33	107,815.89	125,583.30	150,700.00
0306 · Health Insurance	1,403.50	1,250.00	13,735.30	12,500.00	15,000.00
0350 · Workers Comp Insurance	371.00	400.00	4,514.81	4,000.00	4,800.00
0500 · Agricultural	0.00	41.67	150.00	416.70	500.00
0700 · Communications	287.71	341.00	5,436.24	3,410.00	4,100.00
0900 · Food	0.00		9.27		
1000 · Household Expense	0.00		78.75		
1100 · Liability Insurance	974.82	975.00	9,748.20	9,750.00	11,700.00
1300 · Equipment	0.00	47.92	66.40	479.20	575.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint Bldg.	0.00		0.00		1,700.00
1400.03 · Plumbing & Electrical	0.00		220.00		
1400.04 · Misc. Service	610.00	208.00	2,238.87	2,080.00	2,500.00
1400.05 · Contracted Maint.	1,636.00	1,775.00	17,478.28	17,750.00	21,300.00
1400.06 · Block Wall Repair	0.00	250.00	2,350.00	2,500.00	3,000.00
1400.07 · Drain Filter Maintenance	1,320.00		3,046.40	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	3,566.00	2,233.00	25,333.55	27,133.61	35,400.00
1600 · Memberships	0.00	177.08	2,073.00	1,770.80	2,125.00
1800 · Office Expense	151.29	457.50	5,835.81	4,575.00	5,490.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.67	746.80	4,166.70	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	28,649.18	28,833.30	34,600.00
1900.05 · District Auditing Services	0.00	572.97	7,345.00	5,729.70	14,000.00
1900.06 · Sand Grading	0.00	350.00	2,376.00	3,500.00	4,200.00
1900.08 · Medical Exam	0.00	41.67	0.00	416.70	500.00
1900.10 · Checking Acct. Serv. Fees	35.00	16.67	290.00	166.70	200.00
1900.11 · LCP Committee	0.00	235.24	6,000.00	2,352.40	6,000.00
1900.12 · Securitas	30,199.92	28,352.08	295,452.47	288,520.80	345,225.00
1900.13 · Computer Consultant	0.00	33.33	315.00	333.30	400.00
1900.14 · Bookkeeping Services	367.50	670.83	6,724.40	6,708.30	8,050.00
Total 1900 · Professional Services	33,542.67	33,572.79	347,898.85	340,727.90	421,375.00

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1901 · County Fees Prop Tax	4,449.77	387.50	5,338.03	3,875.00	4,650.00
2100 · Rents/Leases Equipment	216.41	221.25	2,555.15	2,212.50	2,655.00
2200 · Rent/Leases Bldg. Improvements	93.50	221.67	1,765.50	2,216.70	2,660.00
2300 · Small Tools & Instruments	0.00	116.67	0.00	1,166.70	1,400.00
2400 · Special Department Expense	0.00	208.33	3,500.00	2,083.30	2,500.00
2600 · Transportation Travel-General	0.00	62.50	0.00	625.00	750.00
2603 · Transportation Travel-Manager	325.00		3,250.00		
2700 · Meeting & Conferences	0.00	75.00	24.00	750.00	900.00
2800 · Utilities	787.29	833.33	7,229.18	8,333.30	10,000.00
2900 · Depreciation Expense	3,588.89	3,833.33	21,533.34	38,333.30	46,000.00
4000 · Fixed Assets Equipment	0.00	0.00	8,605.99	0.00	0.00
4200 · Fixed Assets Bldg. & Improv.	0.00	2,991.67	7,245.00	29,916.70	35,900.00
4500 · Vehicle Replacement Expense	0.00		158.66		
4600 · General Reserve expense	13,000.00	12,554.33	64,776.33	125,543.30	150,652.00
4605 · General Reserve - Entry Project	7,450.00	833.33	81,343.59	8,333.30	10,000.00
5020 · Miscellaneous Expense	0.00		151.05		
Total Expense	81,155.34	74,393.20	730,171.89	753,735.61	919,832.00
Net Operating Income	142,289.73	124,088.80	118,966.55	119,815.39	0.00
Other Income					
4035 · RR Parking Revenue	0.00		35,154.00	35,247.00	35,247.00
4050 · AD99-1 Assessment Collections	22,203.39	15,800.00	51,280.27	40,800.00	56,118.00
4055 · AD99-1 Interest Income	0.98		594.84		3,200.00
Total Other Income	22,204.37	15,800.00	87,028.91	76,047.00	94,565.00
Other Expense					
4295 · RR Parking Expense - OCTA	121.00		33,684.00	33,000.00	33,000.00
4300.01 · AD99-1 Bond Payments to Trustee	0.00		-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		132.00		25,000.00
4300.05 · AD99-1 County Fees	0.00		168.35		168.00
5010.00 · AD99-1 Interest Expense	0.00		19,383.33		22,700.00
Total Other Expense	133.00		53,929.61	33,000.00	89,118.00
Net Other Income	22,071.37	15,800.00	33,099.30	43,047.00	5,447.00
Net Income	164,361.10	139,888.80	152,065.85	162,862.39	5,447.00