

Capistrano Bay Community Services District
Budget vs. Actual
Statements of Revenues, Expenses, and Changes in Net Assets
Budget vs Actual May 2009

	May 09	Budget	Jul '08 - May 09	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	9,716.22	30,781.00	603,561.02	615,570.00	615,570.00
4030 · User Fee Revenue	0.00		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	250.00	41.67	1,452.97	458.37	500.00
4100 · Interest Income	0.43		12,910.25	37,500.00	50,000.00
4130 · Development Impact Fee Revenue	1,974.96	1,458.33	8,347.96	16,041.63	17,500.00
4190 · County Gate Closure Revenue	0.00		4,000.00	4,000.00	4,000.00
Total Income	11,941.61	32,281.00	859,724.55	905,832.00	919,832.00
Expense					
66900 · Reconciliation Discrepancies	0.00		0.09		
0100 · Salary/Wages	10,705.46	12,558.33	118,521.35	138,141.63	150,700.00
0306 · Health Insurance	1,403.50	1,250.00	15,138.80	13,750.00	15,000.00
0350 · Workers Comp Insurance	371.00	400.00	4,885.81	4,400.00	4,800.00
0500 · Agricultural	0.00	41.67	150.00	458.37	500.00
0700 · Communications	278.90	341.00	5,715.14	3,751.00	4,100.00
0900 · Food	0.00		9.27		
1000 · Household Expense	0.00		78.75		
1100 · Liability Insurance	974.82	975.00	10,723.02	10,725.00	11,700.00
1300 · Equipment	0.00	47.92	66.40	527.12	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	1,310.00	208.00	3,548.87	2,288.00	2,500.00
1400.05 · Contracted Maint.	1,631.23	1,775.00	19,109.51	19,525.00	21,300.00
1400.06 · Block Wall Repair	0.00	250.00	2,350.00	2,750.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00		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	2,941.23	2,233.00	28,274.78	29,366.61	35,400.00
1600 · Memberships	0.00	177.08	2,073.00	1,947.88	2,125.00
1800 · Office Expense	2,673.89	457.50	8,562.24	5,032.50	5,490.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.67	746.80	4,583.37	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	31,589.43	31,716.63	34,600.00
1900.05 · District Auditing Services	1,474.00	572.97	8,819.00	6,302.67	14,000.00
1900.06 · Sand Grading	0.00	350.00	2,376.00	3,850.00	4,200.00
1900.08 · Medical Exam	0.00	41.67	0.00	458.37	500.00
1900.10 · Checking Acct. Serv. Fees	64.90	16.67	429.90	183.37	200.00
1900.11 · LCP Committee	0.00	235.24	6,000.00	2,587.64	6,000.00
1900.12 · Securitas	29,454.83	28,352.08	324,968.19	316,872.88	345,225.00
1900.13 · Computer Consultant	0.00	33.33	532.89	366.63	400.00
1900.14 · Bookkeeping Services	490.00	670.83	7,279.40	7,379.13	8,050.00
Total 1900 · Professional Services	34,423.98	33,572.79	382,741.61	374,300.69	421,375.00

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1901 · County Fees Prop Tax	21.83	387.50	5,359.86	4,262.50	4,650.00
2100 · Rents/Leases Equipment	216.41	221.25	2,771.56	2,433.75	2,655.00
2200 · Rent/Leases Bldg. Improvements	93.50	221.67	2,059.00	2,438.37	2,660.00
2300 · Small Tools & Instruments	0.00	116.67	0.00	1,283.37	1,400.00
2400 · Special Department Expense	0.00	208.33	3,500.00	2,291.63	2,500.00
2600 · Transportation Travel-General	0.00	62.50	0.00	687.50	750.00
2603 · Transportation Travel-Manager	325.00		3,575.00		
2700 · Meeting & Conferences	0.00	75.00	24.00	825.00	900.00
2800 · Utilities	656.22	833.33	7,885.40	9,166.63	10,000.00
2900 · Depreciation Expense	3,588.89	3,833.33	25,122.23	42,166.63	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	32,908.37	35,900.00
4500 · Vehicle Replacement Expense	0.00		158.66		
4600 · General Reserve expense	12,300.00	12,554.33	77,076.33	138,097.63	150,652.00
4605 · General Reserve - Entry Project	7,350.00	833.33	88,693.59	9,166.63	10,000.00
5020 · Miscellaneous Expense	0.00		151.05		
Total Expense	78,324.63	74,393.20	809,167.93	828,128.81	919,832.00
Net Operating Income	-66,383.02	-42,112.20	50,556.62	77,703.19	0.00
Other Income					
4035 · RR Parking Revenue	0.00		35,154.00	35,247.00	35,247.00
4050 · AD99-1 Assessment Collections	533.93		51,814.20	40,800.00	56,118.00
4055 · AD99-1 Interest Income	0.16		594.80		3,200.00
Total Other Income	534.09		87,563.00	76,047.00	94,565.00
Other Expense					
4295 · RR Parking Expense - OCTA	0.00		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	24.00		156.00		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	24.00		53,953.61	33,000.00	89,118.00
Net Other Income	510.09		33,609.39	43,047.00	5,447.00
Net Income	-65,872.93	-42,112.20	84,166.01	120,750.19	5,447.00