

Capistrano Bay Community Services District
Budget vs. Actual
Statements of Revenues, Expenses, and Changes in Net Assets
Budget vs Actual June 09

	Jun 09	Budget	Jul '08 - Jun 09	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	4,475.16	0.00	608,036.18	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	150.00	41.63	1,602.97	500.00	500.00
4100 · Interest Income	0.00	12,500.00	12,910.25	50,000.00	50,000.00
4130 · Development Impact Fee Revenue	0.00	1,458.37	8,347.96	17,500.00	17,500.00
4190 · County Gate Closure Revenue	0.00		4,000.00	4,000.00	4,000.00
Total Income	4,625.16	14,000.00	864,349.71	919,832.00	919,832.00
Expense					
66900 · Reconciliation Discrepancies	0.00		0.09		
0100 · Salary/Wages	9,708.34	12,558.37	128,229.69	150,700.00	150,700.00
0306 · Health Insurance	1,403.50	1,250.00	16,542.30	15,000.00	15,000.00
0350 · Workers Comp Insurance	371.00	400.00	5,256.81	4,800.00	4,800.00
0500 · Agricultural	250.00	41.63	400.00	500.00	500.00
0700 · Communications	218.11	349.00	5,933.25	4,100.00	4,100.00
0900 · Food	0.00		9.27		
1000 · Household Expense	0.00		78.75		
1100 · Liability Insurance	974.84	975.00	11,697.86	11,700.00	11,700.00
1300 · Equipment	0.00	47.88	66.40	575.00	575.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint Bldg.	0.00	1,700.00	0.00	1,700.00	1,700.00
1400.03 · Plumbing & Electrical	0.00		220.00		
1400.04 · Misc. Service	164.69	212.00	3,713.56	2,500.00	2,500.00
1400.05 · Contracted Maint.	1,361.00	1,775.00	20,470.51	21,300.00	21,300.00
1400.06 · Block Wall Repair	0.00	250.00	2,350.00	3,000.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00	2,096.39	3,046.40	5,000.00	5,000.00
1400.08 · Winter Flood Cleanup	0.00		0.00	1,900.00	1,900.00
Total 1400 · Maint. Bldg. Improvements	1,525.69	6,033.39	29,800.47	35,400.00	35,400.00
1600 · Memberships	0.00	177.12	2,073.00	2,125.00	2,125.00
1800 · Office Expense	869.05	457.50	9,431.29	5,490.00	5,490.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.63	746.80	5,000.00	5,000.00
1900.03 · Pavement Consultant	3,632.50	3,200.00	3,632.50	3,200.00	3,200.00
1900.04 · CR&R Trash	2,940.25	2,883.37	34,529.68	34,600.00	34,600.00
1900.05 · District Auditing Services	4,019.00	7,697.33	12,838.00	14,000.00	14,000.00
1900.06 · Sand Grading	0.00	350.00	2,376.00	4,200.00	4,200.00
1900.08 · Medical Exam	0.00	41.63	0.00	500.00	500.00
1900.10 · Checking Acct. Serv. Fees	0.00	16.63	429.90	200.00	200.00
1900.11 · LCP Committee	5,590.00	3,412.36	11,590.00	6,000.00	6,000.00
1900.12 · Securitas	23,119.55	28,352.12	348,087.74	345,225.00	345,225.00
1900.13 · Computer Consultant	0.00	33.37	532.89	400.00	400.00
1900.14 · Bookkeeping Services	787.50	670.87	8,066.90	8,050.00	8,050.00
Total 1900 · Professional Services	40,088.80	47,074.31	422,830.41	421,375.00	421,375.00

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1901 · County Fees Prop Tax	38.68	387.50	5,398.54	4,650.00	4,650.00
2100 · Rents/Leases Equipment	216.41	221.25	2,987.97	2,655.00	2,655.00
2200 · Rent/Leases Bldg. Improvements	382.50	221.63	2,441.50	2,660.00	2,660.00
2300 · Small Tools & Instruments	210.06	116.63	210.06	1,400.00	1,400.00
2400 · Special Department Expense	0.00	208.37	3,500.00	2,500.00	2,500.00
2600 · Transportation Travel-General	0.00	62.50	0.00	750.00	750.00
2603 · Transportation Travel-Manager	325.00		3,900.00		
2700 · Meeting & Conferences	0.00	75.00	24.00	900.00	900.00
2800 · Utilities	828.93	833.37	8,714.33	10,000.00	10,000.00
2900 · Depreciation Expense	3,588.89	3,833.37	28,711.12	46,000.00	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	2,991.63	7,245.00	35,900.00	35,900.00
4500 · Vehicle Replacement Expense	0.00		158.66		
4600 · General Reserve expense	12,000.00	12,554.37	89,076.33	150,652.00	150,652.00
4605 · General Reserve - Entry Project	2,870.00	833.37	91,563.59	10,000.00	10,000.00
5020 · Miscellaneous Expense	150.00		301.05		
Total Expense	76,019.80	91,703.19	885,187.73	919,832.00	919,832.00
Net Operating Income	-71,394.64	-77,703.19	-20,838.02	0.00	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	15,318.00	51,814.20	56,118.00	56,118.00
4055 · AD99-1 Interest Income	0.22	3,200.00	595.02	3,200.00	3,200.00
Total Other Income	0.22	18,518.00	87,563.22	94,565.00	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	8,250.00	3,299.42	8,250.00	8,250.00
4300.04 · AD99-1 Miscellaneous Expense	12.00	25,000.00	168.00	25,000.00	25,000.00
4300.05 · AD99-1 County Fees	0.00	168.00	168.35	168.00	168.00
5010.00 · AD99-1 Interest Expense	0.00	22,700.00	19,383.33	22,700.00	22,700.00
Total Other Expense	12.00	56,118.00	53,965.61	89,118.00	89,118.00
Net Other Income	-11.78	-37,600.00	33,597.61	5,447.00	5,447.00
Net Income	-71,406.42	-115,303.19	12,759.59	5,447.00	5,447.00