

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

| | Aug 09 | Budget | Jul - Aug 09 | YTD Budget | Annual Budget |
|--|-------------------|------------------|---------------------|-------------------|----------------------|
| 4010 - Property Tax Revenue | 878.56 | | 878.56 | | 594,845.00 |
| 4030 - User Fee Revenue | 223,967.03 | | 223,967.03 | 229,262.00 | 229,262.00 |
| 4080 - Summer Trash Collection | 0.00 | | 0.00 | | 3,000.00 |
| 4090 - Miscellaneous Revenue | 0.00 | 41.67 | -138.03 | 83.34 | 500.00 |
| 4100 - Interest Income | 0.00 | | 0.41 | | 50,000.00 |
| 4130 - Development Impact Fee Revenue | 2,434.51 | 1,458.33 | 2,434.51 | 2,916.66 | 17,500.00 |
| 4190 - County Gate Closure Revenue | 0.00 | | 0.00 | | 4,000.00 |
| Total Operating Revenue | 227,280.10 | 1,500.00 | 227,142.48 | 232,262.00 | 899,107.00 |
| | | | | | |
| 0100 - Salary/Wages | 11,912.02 | 12,217.50 | 21,454.60 | 24,435.00 | 146,610.00 |
| 0306 - Health Insurance | 172.92 | 1,275.00 | 1,575.94 | 2,550.00 | 15,300.00 |
| 0350 - Workers Comp Insurance | 366.34 | 350.00 | 732.68 | 700.00 | 4,200.00 |
| 0600 - Clothing & Personal Supplies | 0.00 | | 26.00 | | |
| 0700 - Communications | 233.05 | 350.00 | 450.28 | 700.00 | 4,200.00 |
| 1100 - Liability Insurance | 974.82 | 967.50 | 1,949.64 | 1,935.00 | 11,610.00 |
| 1300 - Equipment | 0.00 | 47.92 | 0.00 | 95.84 | 575.00 |
| 1400 - Maint. Bldg. Improvements | | | | | |
| 1400.01 - Paint Bldg. | 0.00 | | 0.00 | | 1,700.00 |
| 1400.04 - Misc. Service | 0.00 | 333.33 | 0.00 | 666.66 | 4,000.00 |
| 1400.05 - Contracted Maint. | 1,070.00 | 1,775.00 | 1,511.00 | 3,550.00 | 21,300.00 |
| 1400.06 - Block Wall Repair | 0.00 | 250.00 | 0.00 | 500.00 | 3,000.00 |
| 1400.07 - Drain Filter Maintenance | 0.00 | | 0.00 | | 5,000.00 |
| 1400.08 - Winter Flood Cleanup | 0.00 | | 0.00 | | 1,900.00 |
| Total 1400 - Maint. Bldg. Improvements | 1,070.00 | 2,358.33 | 1,511.00 | 4,716.66 | 36,900.00 |
| | | | | | |
| 1600 - Memberships | 0.00 | 235.42 | 1,000.00 | 470.84 | 2,825.00 |
| 1800 - Office Expense | 150.66 | 458.33 | 366.17 | 916.66 | 5,500.00 |
| 1900 - Professional Services | | | | | |
| 1900.01 - Legal Expenses | 0.00 | 416.67 | 0.00 | 833.34 | 5,000.00 |
| 1900.03 - Pavement Consultant | 0.00 | | 0.00 | | 3,700.00 |
| 1900.04 - CR&R Trash | 3,658.55 | 2,883.33 | 7,317.10 | 5,766.66 | 34,600.00 |
| 1900.05 - District Auditing Services | 0.00 | | 1,138.00 | | 12,500.00 |
| 1900.06 - Sand Grading | 0.00 | 350.00 | 0.00 | 700.00 | 4,200.00 |
| 1900.07 - MPS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1900.08 - Medical Exam | 0.00 | 41.67 | 0.00 | 83.34 | 500.00 |
| 1900.10 - Checking Acct. Serv. Fees | 0.00 | 20.83 | 40.00 | 41.66 | 250.00 |
| 1900.11 - LCP Committee | 0.00 | | 0.00 | | 6,000.00 |
| 1900.12 - Securitas | 28,640.56 | 29,155.25 | 60,160.36 | 58,310.50 | 349,863.00 |
| 1900.13 - Computer Consultant | 0.00 | 33.33 | 0.00 | 66.66 | 400.00 |
| 1900.14 - Bookkeeping Services | 1,302.74 | 670.83 | 1,892.74 | 1,341.66 | 8,050.00 |
| Total 1900 - Professional Services | 33,601.85 | 33,571.91 | 70,548.20 | 67,143.82 | 425,063.00 |
| | | | | | |
| 1901 - County Fees Prop Tax | 59.03 | 487.25 | 59.03 | 974.50 | 5,847.00 |
| 2100 - Rents/Leases Equipment | 216.41 | 221.25 | 432.82 | 442.50 | 2,655.00 |
| 2200 - Rent/Leases Bldg. Improvements | 93.50 | 229.17 | 187.00 | 458.34 | 2,750.00 |

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Budget vs Actual Aug 09

| | Aug 09 | Budget | Jul - Aug 09 | YTD Budget | Annual Budget |
|--|-------------------|-------------------|---------------------|-------------------|----------------------|
| 2300 - Small Tools & Instruments | 689.99 | 116.67 | 689.99 | 233.34 | 1,400.00 |
| 2400 - Special Department Expense | 0.00 | 425.00 | 0.00 | 850.00 | 5,100.00 |
| 2600 - Transportation Travel-General | 0.00 | 77.08 | 0.00 | 154.16 | 925.00 |
| 2603 - Transportation Travel-Manager | 325.00 | | 650.00 | | |
| 2700 - Meeting & Conferences | 0.00 | 75.00 | 0.00 | 150.00 | 900.00 |
| 2800 - Utilities | 0.00 | 1,000.00 | 740.88 | 2,000.00 | 12,000.00 |
| 2900 - Depreciation Expense | 3,958.69 | | 7,917.38 | | |
| 4000 - Fixed Assets Equipment | 0.00 | | 0.00 | | |
| 4200 - Fixed Assets Bldg. & Improv. | 727.98 | 5,925.00 | 727.98 | 11,850.00 | 71,100.00 |
| 4600 - General Reserve expense | 12,000.00 | 11,137.25 | 24,000.00 | 22,274.50 | 133,647.00 |
| 4605 - General Reserve - Entry Project | 27,000.00 | | 32,238.00 | | |
| 4700 - Beach Cleanup Expense | 0.00 | 833.33 | 0.00 | 1,666.66 | 10,000.00 |
| Total Operating Expenses | 93,552.26 | 72,358.91 | 167,257.59 | 144,717.82 | 899,107.00 |
| Net Operating Income | 133,727.84 | -70,858.91 | 59,884.89 | 87,544.18 | 0.00 |
| | | | | | |
| 4050 - AD99-1 Assessment Collections | 0.00 | | 1,566.40 | | |
| 4055 - AD99-1 Interest Income | 0.95 | | 1.16 | | |
| Other Income | 0.95 | | 1,567.56 | | |
| | | | | | |
| 4295 - RR Parking Expense - OCTA | 0.00 | | 0.00 | | 35,368.00 |
| 4300.04 - AD99-1 Miscellaneous Expense | 0.00 | | 12.00 | | |
| 5010.00 - AD99-1 Interest Expense | 0.00 | | -7,566.66 | | |
| Other Expenses | 0.00 | | -7,554.66 | | 35,368.00 |
| Net Other Income | 0.95 | | 9,122.22 | | -35,368.00 |
| Net Income | 133,728.79 | -70,858.91 | 69,007.11 | 87,544.18 | -35,368.00 |