

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

	Jul 09	Budget	Jul 09	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	32,376.91		32,376.91		647,190.00
4030 · User Fee Revenue	0.00	221,540.00	0.00	221,540.00	221,540.00
4080 · Summer Trash Collection	0.00		0.00		3,000.00
4090 · Miscellaneous Revenue	-138.03	121.08	-138.03	121.08	1,452.97
4100 · Interest Income	49.79		49.79		12,500.00
4130 · Development Impact Fee Revenue	0.00	695.42	0.00	695.42	8,345.00
4190 · County Gate Closure Revenue	0.00		0.00		4,000.00
Total Income	32,288.67	222,356.50	32,288.67	222,356.50	898,027.97
Expense					
0100 · Salary/Wages	9,542.58	12,250.00	9,542.58	12,250.00	147,000.00
0306 · Health Insurance	1,403.02	1,216.67	1,403.02	1,216.67	14,600.00
0350 · Workers Comp Insurance	366.34	350.00	366.34	350.00	4,200.00
0600 · Clothing & Personal Supplies	26.00		26.00		
0700 · Communications	217.23	350.00	217.23	350.00	4,200.00
1100 · Liability Insurance	974.82	967.50	974.82	967.50	11,610.00
1300 · Equipment	0.00	47.92	0.00	47.92	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	333.33	4,000.00
1400.05 · Contracted Maint.	441.00	1,775.00	441.00	1,775.00	21,300.00
1400.06 · Block Wall Repair	0.00	250.00	0.00	250.00	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	441.00	2,358.33	441.00	2,358.33	36,900.00
1600 · Memberships	1,000.00	235.42	1,000.00	235.42	2,825.00
1800 · Office Expense	215.51	458.33	215.51	458.33	5,500.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.67	0.00	416.67	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	3,658.55	2,883.33	34,600.00
1900.05 · District Auditing Services	1,138.00		1,138.00		12,500.00
1900.06 · Sand Grading	0.00	350.00	0.00	350.00	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	41.67	500.00
1900.10 · Checking Acct. Serv. Fees	40.00	20.83	40.00	20.83	250.00
1900.11 · LCP Committee	0.00		0.00		6,000.00
1900.12 · Securitas	32,054.15	29,155.25	32,054.15	29,155.25	349,863.00

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1900.13 · Computer Consultant	0.00	33.33	0.00	33.33	400.00
1900.14 · Bookkeeping Services	590.00	670.83	590.00	670.83	8,050.00
Total 1900 · Professional Services	37,480.70	33,571.91	37,480.70	33,571.91	425,063.00
1901 · County Fees Prop Tax	22.73	487.25	22.73	487.25	5,847.00
2100 · Rents/Leases Equipment	216.41	221.25	216.41	221.25	2,655.00
2200 · Rent/Leases Bldg. Improvements	93.50	229.17	93.50	229.17	2,750.00
2300 · Small Tools & Instruments	0.00	116.67	0.00	116.67	1,400.00
2400 · Special Department Expense	0.00	425.00	0.00	425.00	5,100.00
2600 · Transportation Travel-General	0.00	77.08	0.00	77.08	925.00
2603 · Transportation Travel-Manager	325.00		325.00		
2700 · Meeting & Conferences	0.00	75.00	0.00	75.00	900.00
2800 · Utilities	313.51	1,000.00	313.51	1,000.00	12,000.00
2900 · Depreciation Expense	3,588.89	3,833.33	3,588.89	3,833.33	46,000.00
4000 · Fixed Assets Equipment	0.00		0.00		
4200 · Fixed Assets Bldg. & Improv.	0.00	5,925.00	0.00	5,925.00	71,100.00
4600 · General Reserve expense	12,000.00	11,163.08	12,000.00	11,163.08	133,957.00
4605 · General Reserve - Entry Project	5,238.00		5,238.00		
4700 · Beach Cleanup Expense	0.00	833.33	0.00	833.33	10,000.00
Total Expense	73,465.24	76,192.24	73,465.24	76,192.24	945,107.00
Net Operating Income	-41,176.57	146,164.26	-41,176.57	146,164.26	-47,079.03
Other Income					
4035 · RR Parking Revenue	0.00		0.00		37,900.00
4050 · AD99-1 Assessment Collections	0.00		0.00		54,363.00
4055 · AD99-1 Interest Income	0.21	54.70	0.21	54.70	648.70
Total Other Income	0.21	54.70	0.21	54.70	92,911.70
Other Expense					
4295 · RR Parking Expense - OCTA	0.00		0.00		35,368.00
4300.03 · AD99-1 Annual Professional Fees	0.00		0.00		3,400.00
4300.04 · AD99-1 Miscellaneous Expense	12.00		12.00		144.00
4300.05 · AD99-1 County Fees	0.00		0.00		170.00
5010.00 · AD99-1 Interest Expense	0.00		0.00		20,950.00
Total Other Expense	12.00		12.00		60,032.00
Net Other Income	-11.79	54.70	-11.79	54.70	32,879.70
Net Income	-41,188.36	146,218.96	-41,188.36	146,218.96	-14,199.33