

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

	Sep 09	Budget	Jul - Sep 09	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4010 - Property Tax Revenue	14,402.28		15,280.84		594,845.00
4030 - User Fee Revenue	0.00		223,967.03	229,262.00	229,262.00
4080 - Summer Trash Collection	3,660.00		3,660.00		3,000.00
4090 - Miscellaneous Revenue	150.00	41.67	11.97	125.01	500.00
4100 - Interest Income	0.38	12,500.00	1.20	12,500.00	50,000.00
4130 - Development Impact Fee Revenue	0.00	1,458.33	2,434.51	4,374.99	17,500.00
4190 - County Gate Closure Revenue	0.00		0.00		4,000.00
Total Income	18,212.66	14,000.00	245,355.55	246,262.00	899,107.00
Expense					
0100 - Salary/Wages	10,347.46	12,250.00	31,802.06	36,750.00	147,000.00
0306 - Health Insurance	1,404.87	1,216.67	4,211.15	3,650.01	14,600.00
0350 - Workers Comp Insurance	165.32	350.00	898.00	1,050.00	4,200.00
0600 - Clothing & Personal Supplies	0.00		26.00		
0700 - Communications	480.25	350.00	1,039.53	1,050.00	4,200.00
1100 - Liability Insurance	974.82	967.50	2,924.46	2,902.50	11,610.00
1300 - Equipment	0.00	47.92	0.00	143.76	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	156.00		156.00		
1400.04 - Misc. Service	115.00	333.33	115.00	999.99	4,000.00
1400.05 - Contracted Maint.	1,386.00	1,775.00	3,032.00	5,325.00	21,300.00
1400.06 - Block Wall Repair	1,920.00	250.00	1,920.00	750.00	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	3,577.00	4,058.33	5,223.00	8,774.99	36,900.00
1600 - Memberships	0.00	235.42	1,000.00	706.26	2,825.00
1800 - Office Expense	744.22	458.33	1,520.73	1,374.99	5,500.00
1900 - Professional Services					
1900.01 - Legal Expenses	0.00	416.67	0.00	1,250.01	5,000.00
1900.03 - Pavement Consultant	0.00		0.00		3,700.00
1900.04 - CR&R Trash	3,708.55	2,883.33	11,025.65	8,649.99	34,600.00
1900.05 - District Auditing Services	1,062.00		5,382.00		12,500.00
1900.06 - Sand Grading	0.00	350.00	0.00	1,050.00	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	125.01	500.00
1900.10 - Checking Acct. Serv. Fees	0.00	20.83	84.95	62.49	250.00
1900.11 - LCP Committee	600.00		600.00		6,000.00
1900.12 - Securitas	28,588.55	29,155.25	88,647.70	87,465.75	349,863.00
1900.13 - Computer Consultant	0.00	33.33	0.00	99.99	400.00
1900.14 - Bookkeeping Services	367.50	670.83	2,260.24	2,012.49	8,050.00
Total 1900 - Professional Services	34,326.60	33,571.91	108,000.54	100,715.73	425,063.00
1901 - County Fees Prop Tax	35.98	487.25	95.01	1,461.75	5,847.00
2100 - Rents/Leases Equipment	273.83	221.25	706.65	663.75	2,655.00

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2200 - Rent/Leases Bldg. Improvements	93.50	229.17	280.50	687.51	2,750.00
2300 - Small Tools & Instruments	0.00	116.67	689.99	350.01	1,400.00
2400 - Special Department Expense	2,500.00	425.00	2,500.00	1,275.00	5,100.00
2600 - Transportation Travel-General	46.95	77.08	148.16	231.24	925.00
2603 - Transportation Travel-Manager	325.00		975.00		
2700 - Meeting & Conferences	0.00	75.00	0.00	225.00	900.00
2800 - Utilities	855.58	1,000.00	2,463.28	3,000.00	12,000.00
2900 - Depreciation Expense	3,958.69		11,876.07		
4000 - Fixed Assets Equipment	0.00		0.00		
4200 - Fixed Assets Bldg. & Improv.	0.00	5,925.00	727.98	17,775.00	71,100.00
4600 - General Reserve expense	12,000.00	11,163.08	36,000.00	33,489.24	133,957.00
4605 - General Reserve - Entry Project	29,279.76		61,517.76		
4700 - Beach Cleanup Expense	0.00	833.33	0.00	2,499.99	10,000.00
Total Expense	101,389.83	74,058.91	274,625.87	218,776.73	899,107.00
Net Ordinary Income	-83,177.17	-60,058.91	-29,270.32	27,485.27	0.00
Other Income/Expense					
Other Income					
4050 - AD99-1 Assessment Collections	0.00		1,566.40		
4055 - AD99-1 Interest Income	1.17		2.54		
Total Other Income	1.17		1,568.94		
Other Expense					
4295 - RR Parking Expense - OCTA	0.00		0.00		35,368.00
4300.02 - AD99-1 Annual Trustee Fee	1,500.00		1,500.00		
4300.04 - AD99-1 Miscellaneous Expense	12.00		36.00		
5010.00 - AD99-1 Interest Expense	11,350.00		3,783.34		
Total Other Expense	12,862.00		5,319.34		35,368.00
Net Other Income	-12,860.83		-3,750.40		-35,368.00
Net Income	-96,038.00	-60,058.91	-33,020.72	27,485.27	-35,368.00