

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

	Nov 09	Budget	Jul - Nov 09	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	44,457.05	61,557.00	61,015.97	61,557.00	594,845.00
4030 · User Fee Revenue	0.00		223,967.03	229,262.00	229,262.00
4080 · Summer Trash Collection	0.00		3,600.00	3,000.00	3,000.00
4090 · Miscellaneous Revenue	0.00	41.67	11.97	208.35	500.00
4100 · Interest Income	0.00		31.03	12,500.00	50,000.00
4130 · Development Impact Fee Revenue	0.00	1,458.33	2,434.51	7,291.65	17,500.00
4190 · County Gate Closure Revenue	0.00		0.00		4,000.00
Total Income	44,457.05	63,057.00	291,060.51	313,819.00	899,107.00
Expense					
0100 · Salary/Wages	12,839.43	12,250.00	57,001.95	61,250.00	147,000.00
0306 · Health Insurance	1,404.87	1,216.67	7,019.28	6,083.35	14,600.00
0350 · Workers Comp Insurance	277.30	350.00	1,474.60	1,750.00	4,200.00
0600 · Clothing & Personal Supplies	0.00		26.00		
0700 · Communications	246.08	350.00	1,502.87	1,750.00	4,200.00
0900 · Food	0.00		-9.27		
1100 · Liability Insurance	974.82	967.50	4,874.10	4,837.50	11,610.00
1300 · Equipment	0.00	47.92	0.00	239.60	575.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint Bldg.	0.00		0.00	1,700.00	1,700.00
1400.03 · Plumbing & Electrical	0.00		346.00		
1400.04 · Misc. Service	1,015.00	333.33	1,330.00	1,666.65	4,000.00
1400.05 · Contracted Maint.	441.00	1,775.00	8,299.00	8,875.00	21,300.00
1400.06 · Block Wall Repair	0.00	250.00	1,920.00	1,250.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00		1,320.00		5,000.00
1400.08 · Winter Flood Cleanup	0.00		0.00		1,900.00
Total 1400 · Maint. Bldg. Improvements	1,456.00	2,358.33	13,215.00	13,491.65	36,900.00
1600 · Memberships	0.00	235.42	1,000.00	1,177.10	2,825.00
1800 · Office Expense	171.76	458.33	1,573.74	2,291.65	5,500.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.67	283.00	2,083.35	5,000.00
1900.03 · Pavement Consultant	0.00		0.00		3,700.00
1900.04 · CR&R Trash	3,110.71	2,883.33	18,476.75	14,416.65	34,600.00
1900.05 · District Auditing Services	0.00	1,000.00	7,007.00	7,300.00	12,500.00
1900.06 · Sand Grading	0.00	350.00	0.00	1,750.00	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	208.35	500.00
1900.10 · Checking Acct. Serv. Fees	0.00	20.83	74.95	104.15	250.00
1900.11 · LCP Committee	0.00		600.00		6,000.00
1900.12 · Securitas	895.00	29,155.25	119,322.70	145,776.25	349,863.00
1900.13 · Computer Consultant	0.00	33.33	0.00	166.65	400.00
1900.14 · Bookkeeping Services	472.50	670.83	3,345.24	3,354.15	8,050.00
Total 1900 · Professional Services	4,478.21	34,571.91	149,109.64	175,159.55	425,063.00
1901 · County Fees Prop Tax	111.14	487.25	206.15	2,436.25	5,847.00

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2100 · Rents/Leases Equipment	432.82	221.25	1,139.47	1,106.25	2,655.00
2200 · Rent/Leases Bldg. Improvements	93.50	229.17	867.50	1,145.85	2,750.00
2300 · Small Tools & Instruments	0.00	116.67	689.99	583.35	1,400.00
2400 · Special Department Expense	0.00	425.00	2,500.00	2,125.00	5,100.00
2600 · Transportation Travel-General	100.00	77.08	345.66	385.40	925.00
2603 · Transportation Travel-Manager	325.00		1,625.00		
2700 · Meeting & Conferences	0.00	75.00	0.00	375.00	900.00
2800 · Utilities	292.68	1,000.00	3,404.17	5,000.00	12,000.00
2900 · Depreciation Expense	3,958.69		19,793.45		
4000 · Fixed Assets Equipment	0.00		0.00		
4200 · Fixed Assets Bldg. & Improv.	0.00	5,925.00	727.98	29,625.00	71,100.00
4600 · General Reserve expense	12,000.00	11,163.08	60,400.00	55,815.40	133,957.00
4605 · General Reserve - Entry Project	3.48		92,208.72		
4700 · Beach Cleanup Expense	0.00	833.33	0.00	4,166.65	10,000.00
Total Expense	39,165.78	73,358.91	420,696.00	370,794.55	899,107.00
Net Operating Income	5,291.27	-10,301.91	-129,635.49	-56,975.55	0.00
Other Income					
4050 · AD99-1 Assessment Collections	0.00		1,566.40		
4055 · AD99-1 Interest Income	0.00		3.36		
Total Other Income	0.00		1,569.76		
Other Expense					
4295 · RR Parking Expense - OCTA	0.00		33,684.00		35,368.00
4300.02 · AD99-1 Annual Trustee Fee	0.00		1,500.00		
4300.03 · AD99-1 Annual Professional Fees	0.00		1,729.04		
4300.04 · AD99-1 Miscellaneous Expense	0.00		48.00		
5010.00 · AD99-1 Interest Expense	0.00		3,783.34		
Total Other Expense	0.00		40,744.38		35,368.00
Net Other Income	0.00		-39,174.62		-35,368.00
Net Income	5,291.27	-10,301.91	-168,810.11	-56,975.55	-35,368.00