

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

	Dec 09	Budget	Jul - Dec 09	YTD Budget	Annual Budget
Income					
4010 - Property Tax Revenue	248,720.76	277,006.00	309,736.73	338,563.00	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	250.02	500.00
4100 - Interest Income	0.00	12,500.00	31.03	25,000.00	50,000.00
4130 - Development Impact Fee Revenue	0.00	1,458.33	2,434.51	8,749.98	17,500.00
4190 - County Gate Closure Revenue	0.00		0.00		4,000.00
Total Income	248,720.76	291,006.00	539,781.27	604,825.00	899,107.00
Expense					
0100 - Salary/Wages	11,757.73	12,250.00	68,759.68	73,500.00	147,000.00
0306 - Health Insurance	1,440.10	1,216.67	8,459.38	7,300.02	14,600.00
0350 - Workers Comp Insurance	277.30	350.00	1,751.90	2,100.00	4,200.00
0600 - Clothing & Personal Supplies	0.00		26.00		
0700 - Communications	159.00	350.00	1,877.10	2,100.00	4,200.00
1100 - Liability Insurance	974.82	967.50	5,848.92	5,805.00	11,610.00
1300 - Equipment	0.00	47.92	0.00	287.52	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	435.00	333.33	1,765.00	1,999.98	4,000.00
1400.05 - Contracted Maint.	1,681.00	1,775.00	9,980.00	10,650.00	21,300.00
1400.06 - Block Wall Repair	0.00	250.00	1,920.00	1,500.00	3,000.00
1400.07 - Drain Filter Maintenance	808.50		2,128.50		5,000.00
1400.08 - Winter Flood Cleanup	0.00		0.00		1,900.00
Total 1400 - Maint. Bldg. Improvements	2,924.50	2,358.33	16,139.50	15,849.98	36,900.00
1600 - Memberships	1,023.00	235.42	2,023.00	1,412.52	2,825.00
1800 - Office Expense	1,097.01	458.33	2,934.04	2,749.98	5,500.00
1900 - Professional Services					
1900.01 - Legal Expenses	0.00	416.67	493.00	2,500.02	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	21,587.46	17,299.98	34,600.00
1900.05 - District Auditing Services	0.00		7,007.00	7,300.00	12,500.00
1900.06 - Sand Grading	420.00	350.00	420.00	2,100.00	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	250.02	500.00
1900.10 - Checking Acct. Serv. Fees	1.50	20.83	76.45	124.98	250.00
1900.11 - LCP Committee	0.00		600.00		6,000.00
1900.12 - Securitas	29,667.41	29,155.25	176,735.83	174,931.50	349,863.00
1900.13 - Computer Consultant	0.00	33.33	0.00	199.98	400.00
1900.14 - Bookkeeping Services	767.50	670.83	4,112.74	4,024.98	8,050.00
Total 1900 - Professional Services	33,967.12	33,571.91	211,032.48	208,731.46	425,063.00
1901 - County Fees Prop Tax	682.62	487.25	888.77	2,923.50	5,847.00
2100 - Rents/Leases Equipment	238.41	221.25	1,377.88	1,327.50	2,655.00

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2200 - Rent/Leases Bldg. Improvements	226.50	229.17	1,094.00	1,375.02	2,750.00
2300 - Small Tools & Instruments	0.00	116.67	689.99	700.02	1,400.00
2400 - Special Department Expense	185.91	425.00	2,685.91	2,550.00	5,100.00
2600 - Transportation Travel-General	88.95	77.08	482.58	462.48	925.00
2603 - Transportation Travel-Manager	325.00		1,950.00		
2700 - Meeting & Conferences	0.00	75.00	0.00	450.00	900.00
2800 - Utilities	989.89	1,000.00	4,961.16	6,000.00	12,000.00
2900 - Depreciation Expense	3,958.69		23,752.14		
4000 - Fixed Assets Equipment	0.00		0.00		
4200 - Fixed Assets Bldg. & Improv.	0.00	5,925.00	727.98	35,550.00	71,100.00
4600 - General Reserve expense	19,850.00	11,163.08	80,250.00	66,978.48	133,957.00
4605 - General Reserve - Entry Project	15,098.75		108,969.26		
4700 - Beach Cleanup Expense	0.00	833.33	0.00	4,999.98	10,000.00
5020 - Miscellaneous Expense	-39.62		-39.62		
Total Expense	95,225.68	72,358.91	546,642.05	443,153.46	899,107.00
Net Operating Income	153,495.08	218,647.09	-6,860.78	161,671.54	0.00
Other Income					
4035 - RR Parking Revenue	38,600.00		38,600.00		
4050 - AD99-1 Assessment Collections	0.00		1,566.40		
4055 - AD99-1 Interest Income	0.73		4.93		
Total Other Income	38,600.73		40,171.33		
Other Expense					
4295 - RR Parking Expense - OCTA	0.00		33,684.00		35,368.00
4300.01 - AD99-1 Bond Payments to Trustee	25,478.59		25,478.59		
4300.02 - AD99-1 Annual Trustee Fee	61.75		1,561.75		
4300.03 - AD99-1 Annual Professional Fees	0.00		1,785.29		
4300.04 - AD99-1 Miscellaneous Expense	0.00		60.00		
4300.05 - AD99-1 County Fees	163.09		163.09		
5010.00 - AD99-1 Interest Expense	0.00		3,783.34		
Total Other Expense	25,703.43		66,516.06		35,368.00
Net Other Income	12,897.30		-26,344.73		-35,368.00
Net Income	166,392.38	218,647.09	-33,205.51	161,671.54	-35,368.00