

Capistrano Bay Community Services District
Budget vs. Actual
Statements of Revenues, Expenses, and Changes in Net Assets
Budget vs Actual Jan 2010

	Jan 10	Budget	Jul '09 - Jan 10	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	54,661.09	24,622.00	364,397.82	363,185.00	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	291.69	500.00
4100 · Interest Income	20.15		51.18	25,000.00	50,000.00
4130 · Development Impact Fee Revenue	0.00	1,458.33	2,434.51	10,208.31	17,500.00
4190 · County Gate Closure Revenue	0.00		0.00		4,000.00
Total Income	54,681.24	26,122.00	594,462.51	630,947.00	899,107.00
Expense					
0100 · Salary/Wages	10,399.29	12,250.00	79,158.97	85,750.00	147,000.00
0306 · Health Insurance	1,440.10	1,216.67	9,899.48	8,516.69	14,600.00
0350 · Workers Comp Insurance	157.98	350.00	1,909.88	2,450.00	4,200.00
0600 · Clothing & Personal Supplies	0.00		26.00		
0700 · Communications	252.73	350.00	2,129.83	2,450.00	4,200.00
1100 · Liability Insurance	974.82	967.50	6,823.74	6,772.50	11,610.00
1300 · Equipment	0.00	47.92	0.00	335.44	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	0.00	333.33	1,749.92	2,333.31	4,000.00
1400.05 · Contracted Maint.	2,081.00	1,775.00	12,061.00	12,425.00	21,300.00
1400.06 · Block Wall Repair	0.00	250.00	1,920.00	1,750.00	3,000.00
1400.07 · Drain Filter Maintenance	15.60		2,144.10		5,000.00
1400.08 · Winter Flood Cleanup	3,962.13		3,962.13		1,900.00
Total 1400 · Maint. Bldg. Improvements	6,058.73	2,358.33	22,183.15	18,208.31	36,900.00
1600 · Memberships	200.00	235.42	2,223.00	1,647.94	2,825.00
1800 · Office Expense	610.26	458.33	3,559.38	3,208.31	5,500.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.67	493.00	2,916.69	5,000.00
1900.03 · Pavement Consultant	0.00		0.00		3,700.00
1900.04 · CR&R Trash	3,386.94	2,883.33	24,974.40	20,183.31	34,600.00
1900.05 · District Auditing Services	0.00		7,007.00	7,300.00	12,500.00
1900.06 · Sand Grading	1,678.00	350.00	2,098.00	2,450.00	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	291.69	500.00
1900.10 · Checking Acct. Serv. Fees	0.00	20.83	76.45	145.81	250.00
1900.11 · LCP Committee	0.00		600.00		6,000.00
1900.12 · Securitas	28,654.85	29,155.25	205,390.68	204,086.75	349,863.00
1900.13 · Computer Consultant	0.00	33.33	0.00	233.31	400.00
1900.14 · Bookkeeping Services	630.00	670.83	4,742.74	4,695.81	8,050.00
Total 1900 · Professional Services	34,349.79	33,571.91	245,382.27	242,303.37	425,063.00
1901 · County Fees Prop Tax	0.00	487.25	888.77	3,410.75	5,847.00
2100 · Rents/Leases Equipment	216.41	221.25	1,594.29	1,548.75	2,655.00

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2200 · Rent/Leases Bldg. Improvements	103.50	229.17	1,197.50	1,604.19	2,750.00
2300 · Small Tools & Instruments	0.00	116.67	689.99	816.69	1,400.00
2400 · Special Department Expense	975.00	425.00	3,660.91	2,975.00	5,100.00
2600 · Transportation Travel-General	0.00	77.08	482.58	539.56	925.00
2603 · Transportation Travel-Manager	373.48		2,323.48		
2700 · Meeting & Conferences	0.00	75.00	0.00	525.00	900.00
2800 · Utilities	838.61	1,000.00	5,799.77	7,000.00	12,000.00
2900 · Depreciation Expense	3,958.69		27,710.83		
4000 · Fixed Assets Equipment	0.00		0.00		
4200 · Fixed Assets Bldg. & Improv.	0.00	5,925.00	727.98	41,475.00	71,100.00
4600 · General Reserve expense	22,465.00	11,163.08	102,715.00	78,141.56	133,957.00
4605 · General Reserve - Entry Project	29,885.70		138,854.96		
4700 · Beach Cleanup Expense	0.00	833.33	0.00	5,833.31	10,000.00
5020 · Miscellaneous Expense	0.00		-39.62		
Total Expense	113,260.09	72,358.91	659,902.14	515,512.37	899,107.00
	-58,578.85	-46,236.91	-65,439.63	115,434.63	0.00
Other Income					
4035 · RR Parking Revenue	0.00		38,200.00		
4050 · AD99-1 Assessment Collections	0.00		1,566.40		
4055 · AD99-1 Interest Income	0.70		5.63		
Total Other Income	0.70		39,772.03		
Other Expense					
4295 · RR Parking Expense - OCTA	0.00	35,368.00	33,684.00	35,368.00	35,368.00
4300.01 · AD99-1 Bond Payments to Trustee	0.00		25,478.59		
4300.02 · AD99-1 Annual Trustee Fee	0.00		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	0.00		163.09		
5010.00 · AD99-1 Interest Expense	0.00		3,783.34		
Total Other Expense	0.00	35,368.00	66,516.06	35,368.00	35,368.00
	0.70	-35,368.00	-26,744.03	-35,368.00	-35,368.00
	-58,578.15	-81,604.91	-92,183.66	80,066.63	-35,368.00