

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

	Feb 10	Budget	Jul '09 - Feb 10	YTD Budget	Annual Budget
<b>Income</b>					
4010 · Property Tax Revenue	609.74		364,346.81	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	333.36	500.00
4100 · Interest Income	0.00		189.10	25,000.00	50,000.00
4130 · Development Impact Fee Revenue	0.00	1,458.33	2,434.51	11,666.64	17,500.00
4190 · County Gate Closure Revenue	4,000.00		4,000.00		4,000.00
<b>Total Income</b>	<b>4,609.74</b>	<b>1,500.00</b>	<b>598,549.42</b>	<b>632,447.00</b>	<b>899,107.00</b>
<b>Expense</b>					
0100 · Salary/Wages	9,714.71	12,250.00	88,873.68	98,000.00	147,000.00
0306 · Health Insurance	1,440.10	1,216.67	11,339.58	9,733.36	14,600.00
0350 · Workers Comp Insurance	0.00	350.00	1,909.88	2,800.00	4,200.00
0600 · Clothing & Personal Supplies	0.00		26.00		
0700 · Communications	286.97	350.00	2,416.80	2,800.00	4,200.00
1100 · Liability Insurance	974.82	967.50	7,798.56	7,740.00	11,610.00
1300 · Equipment	0.00	47.92	0.00	383.36	575.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint Bldg.	350.00		350.00	1,700.00	1,700.00
1400.03 · Plumbing & Electrical	0.00		346.00		
1400.04 · Misc. Service	0.00	333.33	1,765.00	2,666.64	4,000.00
1400.05 · Contracted Maint.	1,671.24	1,775.00	13,732.24	14,200.00	21,300.00
1400.06 · Block Wall Repair	0.00	250.00	1,920.00	2,000.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00		2,144.10		5,000.00
1400.08 · Winter Flood Cleanup	69.32	1,900.00	3,867.33	1,900.00	1,900.00
<b>Total 1400 · Maint. Bldg. Improvements</b>	<b>2,090.56</b>	<b>4,258.33</b>	<b>24,124.67</b>	<b>22,466.64</b>	<b>36,900.00</b>
1600 · Memberships	0.00	235.42	2,239.00	1,883.36	2,825.00
1800 · Office Expense	568.67	458.33	4,115.89	3,666.64	5,500.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.67	698.00	3,333.36	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	28,105.11	23,066.64	34,600.00
1900.05 · District Auditing Services	0.00		7,007.00	7,300.00	12,500.00
1900.06 · Sand Grading	0.00	350.00	2,098.00	2,800.00	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	333.36	500.00
1900.10 · Checking Acct. Serv. Fees	0.00	20.83	76.45	166.64	250.00
1900.11 · LCP Committee	0.00		600.00		6,000.00
1900.12 · Securitas	28,805.64	29,155.25	234,196.32	233,242.00	349,863.00
1900.13 · Computer Consultant	0.00	33.33	0.00	266.64	400.00
1900.14 · Bookkeeping Services	367.50	670.83	5,110.24	5,366.64	8,050.00
1900 · Professional Services - Other	0.00		6.00		
<b>Total 1900 · Professional Services</b>	<b>32,283.85</b>	<b>33,571.91</b>	<b>277,897.12</b>	<b>275,875.28</b>	<b>425,063.00</b>
1901 · County Fees Prop Tax	0.00	487.25	899.53	3,898.00	5,847.00

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2100 · Rents/Leases Equipment	216.41	221.25	1,810.70	1,770.00	2,655.00
2200 · Rent/Leases Bldg. Improvements	103.50	229.17	1,301.00	1,833.36	2,750.00
2300 · Small Tools & Instruments	0.00	116.67	689.99	933.36	1,400.00
2400 · Special Department Expense	0.00	425.00	3,660.91	3,400.00	5,100.00
2600 · Transportation Travel-General	0.00	77.08	482.58	616.64	925.00
2603 · Transportation Travel-Manager	325.00		2,648.48		
2700 · Meeting & Conferences	0.00	75.00	0.00	600.00	900.00
2800 · Utilities	899.82	1,000.00	6,699.59	8,000.00	12,000.00
2900 · Depreciation Expense	3,958.69		31,669.52		
4000 · Fixed Assets Equipment	0.00		0.00		
4200 · Fixed Assets Bldg. & Improv.	0.00	5,925.00	727.98	47,400.00	71,100.00
4600 · General Reserve expense	12,000.00	11,163.08	115,564.12	89,304.64	133,957.00
4605 · General Reserve - Entry Project	24,698.82		163,553.78		
4700 · Beach Cleanup Expense	0.00	833.33	0.00	6,666.64	10,000.00
5020 · Miscellaneous Expense	0.08		-39.54		
66900 · Reconciliation Discrepancies	0.00		0.08		
<b>Total Expense</b>	<b>89,562.00</b>	<b>74,258.91</b>	<b>750,409.90</b>	<b>589,771.28</b>	<b>899,107.00</b>
<b>Net Operating Expense</b>	<b>-84,952.26</b>	<b>-72,758.91</b>	<b>-151,860.48</b>	<b>42,675.72</b>	<b>0.00</b>
<b>Other Income</b>					
4035 · RR Parking Revenue	0.00		38,200.00		
4050 · AD99-1 Assessment Collections	0.00		1,566.40		
4055 · AD99-1 Interest Income	0.87		6.50		
<b>Total Other Income</b>	<b>0.87</b>		<b>39,772.90</b>		
<b>Other Expense</b>					
4295 · RR Parking Expense - OCTA	0.00		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		
<b>Total Other Expense</b>	<b>0.00</b>		<b>66,516.06</b>	<b>35,368.00</b>	<b>35,368.00</b>
<b>Net Other Income</b>	<b>0.87</b>		<b>-26,743.16</b>	<b>-35,368.00</b>	<b>-35,368.00</b>
<b>Net Income</b>	<b>-84,951.39</b>	<b>-72,758.91</b>	<b>-178,603.64</b>	<b>7,307.72</b>	<b>-35,368.00</b>