

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

	<b>Mar 10</b>	<b>Budget</b>	<b>ul '09 - Mar 1</b>	<b>YTD Budget</b>	<b>Annual Budget</b>
<b>Income</b>					
4010 · Property Tax Revenue	31,564.46	24,622.00	395,911.27	387,807.00	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	152.00	41.67	163.97	375.03	500.00
4100 · Interest Income	0.00	12,500.00	189.10	37,500.00	50,000.00
4130 · Development Impact Fee Revenue	0.00	1,458.33	2,434.51	13,124.97	17,500.00
4190 · County Gate Closure Revenue	0.00	4,000.00	4,000.00	4,000.00	4,000.00
<b>Total Income</b>	<b>31,716.46</b>	<b>42,622.00</b>	<b>630,265.88</b>	<b>675,069.00</b>	<b>899,107.00</b>
<b>Expense</b>					
0100 · Salary/Wages	9,468.59	12,250.00	98,342.27	110,250.00	147,000.00
0306 · Health Insurance	1,440.10	1,216.67	12,779.68	10,950.03	14,600.00
0350 · Workers Comp Insurance	79.00	350.00	1,988.88	3,150.00	4,200.00
0700 · Communications	534.22	350.00	2,951.02	3,150.00	4,200.00
1100 · Liability Insurance	765.82	967.50	8,564.38	8,707.50	11,610.00
1300 · Equipment	0.00	47.92	0.00	431.28	575.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint Bldg.	0.00		350.00	1,700.00	1,700.00
1400.03 · Plumbing & Electrical	0.00		346.00		
1400.04 · Misc. Service	150.00	333.33	1,915.00	2,999.97	4,000.00
1400.05 · Contracted Maint.	1,386.00	1,775.00	15,118.24	15,975.00	21,300.00
1400.06 · Block Wall Repair	0.00	250.00	1,920.00	2,250.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00		2,144.10		5,000.00
1400.08 · Winter Flood Cleanup	120.82		3,988.15	1,900.00	1,900.00
<b>Total 1400 · Maint. Bldg. Improvements</b>	<b>1,656.82</b>	<b>2,358.33</b>	<b>25,781.49</b>	<b>24,824.97</b>	<b>36,900.00</b>
1600 · Memberships	0.00	235.42	2,239.00	2,118.78	2,825.00
1800 · Office Expense	783.66	458.33	4,925.55	4,124.97	5,500.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.67	698.00	3,750.03	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	31,221.82	25,949.97	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	3,150.00	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	375.03	500.00
1900.10 · Checking Acct. Serv. Fees	0.00	20.83	76.45	187.47	250.00
1900.11 · LCP Committee	0.00		600.00		6,000.00
1900.12 · Securitas	28,707.00	29,155.25	262,903.32	262,397.25	349,863.00
1900.13 · Computer Consultant	0.00	33.33	0.00	299.97	400.00
1900.14 · Bookkeeping Services	450.00	670.83	5,560.24	6,037.47	8,050.00
<b>Total 1900 · Professional Services</b>	<b>32,267.71</b>	<b>33,571.91</b>	<b>310,164.83</b>	<b>309,447.19</b>	<b>425,063.00</b>
1901 · County Fees Prop Tax	77.98	487.25	977.51	4,385.25	5,847.00
2100 · Rents/Leases Equipment	285.55	221.25	2,096.25	1,991.25	2,655.00

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<b>2200 · Rent/Leases Bldg. Improvements</b>	403.50	229.17	1,704.50	2,062.53	2,750.00
<b>2300 · Small Tools &amp; Instruments</b>	134.24	116.67	1,268.09	1,050.03	1,400.00
<b>2400 · Special Department Expense</b>	0.00	425.00	3,660.91	3,825.00	5,100.00
<b>2600 · Transportation Travel-General</b>	50.95	77.08	533.53	693.72	925.00
<b>2603 · Transportation Travel-Manager</b>	325.00		2,973.48		
<b>2700 · Meeting &amp; Conferences</b>	0.00	75.00	0.00	675.00	900.00
<b>2800 · Utilities</b>	802.67	1,000.00	7,502.26	9,000.00	12,000.00
<b>2900 · Depreciation Expense</b>	3,958.69		35,628.21		
<b>4000 · Fixed Assets Equipment</b>	0.00		0.00		
<b>4200 · Fixed Assets Bldg. &amp; Improv.</b>	0.00	5,925.00	727.98	53,325.00	71,100.00
<b>4600 · General Reserve expense</b>	15,815.00	11,163.08	131,379.12	100,467.72	133,957.00
<b>4605 · General Reserve - Entry Project</b>	8,895.66		172,449.44		
<b>4700 · Beach Cleanup Expense</b>	2,670.00	833.33	2,670.00	7,499.97	10,000.00
<b>5020 · Miscellaneous Expense</b>	0.00		-39.54		
<b>66900 · Reconciliation Discrepancies</b>	0.00		0.08		
<b>Total Expense</b>	<b>80,415.16</b>	<b>72,358.91</b>	<b>831,268.92</b>	<b>662,130.19</b>	<b>899,107.00</b>
<b>Net Operating Income</b>	<b>-48,698.70</b>	<b>-29,736.91</b>	<b>-201,003.04</b>	<b>12,938.81</b>	<b>0.00</b>
<b>Other Income</b>					
<b>4035 · RR Parking Revenue</b>	-100.00		38,100.00		
<b>4050 · AD99-1 Assessment Collections</b>	0.00		1,566.40		
<b>4055 · AD99-1 Interest Income</b>	3,557.81		3,564.31		
<b>Total Other Income</b>	<b>3,457.81</b>		<b>43,230.71</b>		
<b>Other Expense</b>					
<b>4295 · RR Parking Expense - OCTA</b>	0.00		33,684.00	35,368.00	35,368.00
<b>4300.01 · AD99-1 Bond Payments to Trustee</b>	0.00		25,478.59		
<b>4300.02 · AD99-1 Annual Trustee Fee</b>	0.00		1,561.75		
<b>4300.03 · AD99-1 Annual Professional Fees</b>	0.00		1,785.29		
<b>4300.04 · AD99-1 Miscellaneous Expense</b>	0.00		60.00		
<b>4300.05 · AD99-1 County Fees</b>	0.00		163.09		
<b>5010.00 · AD99-1 Interest Expense</b>	10,475.00		14,258.34		
<b>Total Other Expense</b>	<b>10,475.00</b>		<b>76,991.06</b>	<b>35,368.00</b>	<b>35,368.00</b>
<b>Net Other Income</b>	<b>-7,017.19</b>		<b>-33,760.35</b>	<b>-35,368.00</b>	<b>-35,368.00</b>
<b>Net Income</b>	<b>-55,715.89</b>	<b>-29,736.91</b>	<b>-234,763.39</b>	<b>-22,429.19</b>	<b>-35,368.00</b>