

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

	Apr 10	Budget	Jul '09 - Apr 10	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4010 · Property Tax Revenue	204,822.24	176,257.00	600,733.51	564,064.00	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	163.97	416.70	500.00
4100 · Interest Income	18.19		207.29	37,500.00	50,000.00
4130 · Development Impact Fee Revenue	0.00	1,458.33	2,434.51	14,583.30	17,500.00
4190 · County Gate Closure Revenue	0.00		4,000.00	4,000.00	4,000.00
Total Income	204,840.43	177,757.00	835,106.31	852,826.00	899,107.00
Expense					
0100 · Salary/Wages	10,080.26	12,250.00	108,422.53	122,500.00	147,000.00
0306 · Health Insurance	1,440.10	1,216.67	14,219.78	12,166.70	14,600.00
0350 · Workers Comp Insurance	296.00	350.00	2,284.88	3,500.00	4,200.00
0700 · Communications	272.49	350.00	3,223.51	3,500.00	4,200.00
1100 · Liability Insurance	974.82	967.50	9,539.20	9,675.00	11,610.00
1300 · Equipment	0.00	47.92	0.00	479.20	575.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint Bldg.	1,284.08		1,634.08	1,700.00	1,700.00
1400.03 · Plumbing & Electrical	0.00		346.00		
1400.04 · Misc. Service	225.50	333.33	2,140.50	3,333.30	4,000.00
1400.05 · Contracted Maint.	441.00	1,775.00	15,559.24	17,750.00	21,300.00
1400.06 · Block Wall Repair	0.00	250.00	1,920.00	2,500.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00		2,144.10		5,000.00
1400.08 · Winter Flood Cleanup	158.21		4,146.36	1,900.00	1,900.00
Total 1400 · Maint. Bldg. Improvements	2,108.79	2,358.33	27,890.28	27,183.30	36,900.00
1600 · Memberships	0.00	235.42	2,239.00	2,354.20	2,825.00
1800 · Office Expense	165.55	458.33	4,830.08	4,583.30	5,500.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.67	1,022.00	4,166.70	5,000.00
1900.03 · Pavement Consultant	0.00		0.00		3,700.00
1900.04 · CR&R Trash	3,097.23	2,883.33	34,319.05	28,833.30	34,600.00
1900.05 · District Auditing Services	1,596.00		8,603.00	7,300.00	12,500.00
1900.06 · Sand Grading	747.67	350.00	2,845.67	3,500.00	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	416.70	500.00
1900.10 · Checking Acct. Serv. Fees	0.00	20.83	76.45	208.30	250.00
1900.11 · LCP Committee	0.00		600.00		6,000.00
1900.12 · Securitas	28,645.74	29,155.25	291,549.06	291,552.50	349,863.00
1900.13 · Computer Consultant	0.00	33.33	0.00	333.30	400.00
1900.14 · Bookkeeping Services	862.50	670.83	6,422.74	6,708.30	8,050.00
Total 1900 · Professional Services	34,949.14	33,571.91	345,437.97	343,019.10	425,063.00
1901 · County Fees Prop Tax	4,646.64	487.25	5,624.15	4,872.50	5,847.00

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2100 · Rents/Leases Equipment	-250.00	221.25	1,846.25	2,212.50	2,655.00
2200 · Rent/Leases Bldg. Improvements	103.50	229.17	1,808.00	2,291.70	2,750.00
2300 · Small Tools & Instruments	10.32	116.67	1,278.41	1,166.70	1,400.00
2400 · Special Department Expense	0.00	425.00	3,660.91	4,250.00	5,100.00
2600 · Transportation Travel-General	103.07	77.08	636.60	770.80	925.00
2603 · Transportation Travel-Manager	325.00		3,298.48		
2700 · Meeting & Conferences	0.00	75.00	0.00	750.00	900.00
2800 · Utilities	786.27	1,000.00	8,288.53	10,000.00	12,000.00
2900 · Depreciation Expense	3,958.69		39,586.90		
4000 · Fixed Assets Equipment	0.00		0.00		
4200 · Fixed Assets Bldg. & Improv.	350.00	5,925.00	1,077.98	59,250.00	71,100.00
4600 · General Reserve expense	14,563.00	11,163.08	145,942.12	111,630.80	133,957.00
4605 · General Reserve - Entry Project	15,112.40		187,561.84		
4700 · Beach Cleanup Expense	1,095.00	833.33	3,765.00	8,333.30	10,000.00
5020 · Miscellaneous Expense	0.00		-39.62		
Total Expense	91,091.04	72,358.91	922,422.78	734,489.10	899,107.00
Net Ordinary Income	113,749.39	105,398.09	-87,316.47	118,336.90	0.00
Other Income/Expense					
Other Income					
4035 · RR Parking Revenue	0.00		38,100.00		
4050 · AD99-1 Assessment Collections	0.00		1,566.40		
4055 · AD99-1 Interest Income	0.79		3,565.10		
Total Other Income	0.79		43,231.50		
Other Expense					
4295 · RR Parking Expense - OCTA	0.00		33,684.00	35,368.00	35,368.00
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		14,258.34		
Total Other Expense	0.00		51,512.47	35,368.00	35,368.00
Net Other Income	0.79		-8,280.97	-35,368.00	-35,368.00
Net Income	113,750.18	105,398.09	-95,597.44	82,968.90	-35,368.00