

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

	Jun 10	Budget	Jul '09 - Jun 10	YTD Budget	Annual Budget
2100 · Rents/Leases Equipment	216.41	221.25	2,279.07	2,655.00	2,655.00
2200 · Rent/Leases Bldg. Improvements	103.50	229.13	2,215.00	2,750.00	2,750.00
2300 · Small Tools & Instruments	190.24	116.63	1,468.65	1,400.00	1,400.00
2400 · Special Department Expense	0.00	425.00	3,660.91	5,100.00	5,100.00
2600 · Transportation Travel-General	90.22	77.12	726.82	925.00	925.00
2603 · Transportation Travel-Manager	325.00		3,948.48		
2700 · Meeting & Conferences	0.00	75.00	0.00	900.00	900.00
2800 · Utilities	775.34	1,000.00	10,293.60	12,000.00	12,000.00
2900 · Depreciation Expense	3,958.69		47,504.28		
4000 · Fixed Assets Equipment	0.00		0.00		
4200 · Fixed Assets Bldg. & improv.	0.00	5,925.00	1,077.98	71,100.00	71,100.00
4600 · General Reserve expense	12,000.00	11,163.12	169,942.12	133,957.00	133,957.00
4605 · General Reserve - Entry Project	116,717.64		346,795.19		
4700 · Beach Cleanup Expense	913.64	833.37	4,678.64	10,000.00	10,000.00
5020 · Miscellaneous Expense	125.91		-169.32		
Total Expense	185,002.36	90,859.03	1,220,297.28	899,107.00	899,107.00
Net Operating Income	-181,902.60	-76,859.03	-345,055.73	0.00	0.00
Other Income					
035 · RR Parking Revenue	0.00		38,100.00		
4050 · AD99-1 Assessment Collections	0.00		2,076.71		
4055 · AD99-1 Interest Income	0.89		3,566.75		
Total Other Income	0.89		43,743.46		
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	0.89		-7,769.01	-35,368.00	-35,368.00
Net Income	-181,901.71	-76,859.03	-352,824.74	-35,368.00	-35,368.00

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Income					
4010 · Property Tax Revenue	3,099.76		640,868.75	594,845.00	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	41.63	163.97	500.00	500.00
4100 · Interest Income	0.00	12,500.00	207.29	50,000.00	50,000.00
4130 · Development Impact Fee Revenue	0.00	1,458.37	2,434.51	17,500.00	17,500.00
4190 · County Gate Closure Revenue	0.00		4,000.00	4,000.00	4,000.00
Total Income	3,099.76	14,000.00	875,241.55	899,107.00	899,107.00
Expense					
0100 · Salary/Wages	10,156.72	12,250.00	128,478.39	147,000.00	147,000.00
0306 · Health Insurance	1,440.10	1,216.63	17,099.98	14,600.00	14,600.00
0350 · Workers Comp Insurance	0.00	350.00	2,580.88	4,200.00	4,200.00
0700 · Communications	375.69	350.00	3,917.02	4,200.00	4,200.00
1100 · Liability Insurance	50.90	967.50	10,016.39	11,610.00	11,610.00
1300 · Equipment	0.00	47.92	154.21	575.00	575.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint Bldg.	0.00		1,634.08	1,700.00	1,700.00
1400.03 · Plumbing & Electrical	0.00		346.00		
1400.04 · Misc. Service	36.12	333.33	2,810.77	4,000.00	4,000.00
1400.05 · Contracted Maint.	1,261.00	1,775.00	19,401.24	21,300.00	21,300.00
1400.06 · Block Wall Repair	0.00	250.00	1,920.00	3,000.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00	5,000.00	2,144.10	5,000.00	5,000.00
1400.08 · Winter Flood Cleanup	0.00		5,328.01	1,900.00	1,900.00
Total 1400 · Maint. Bldg. Improvements	1,297.12	7,358.33	33,584.20	36,900.00	36,900.00
1600 · Memberships	0.00	235.42	2,239.00	2,825.00	2,825.00
1800 · Office Expense	406.29	458.33	5,545.03	5,500.00	5,500.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.67	1,022.00	5,000.00	5,000.00
1900.03 · Pavement Consultant	0.00	3,700.00	0.00	3,700.00	3,700.00
1900.04 · CR&R Trash	3,159.65	2,883.37	41,203.43	34,600.00	34,600.00
1900.05 · District Auditing Services	3,417.00	3,800.00	12,020.00	12,500.00	12,500.00
1900.06 · Sand Grading	0.00	350.00	2,845.67	4,200.00	4,200.00
1900.07 · MPS	0.00	0.00	0.00	0.00	0.00
1900.08 · Medical Exam	0.00	41.63	0.00	500.00	500.00
1900.10 · Checking Acct. Serv. Fees	0.00	20.87	76.45	250.00	250.00
1900.11 · LCP Committee	0.00	6,000.00	600.00	6,000.00	6,000.00
1900.12 · Securitas	28,588.55	29,155.25	350,468.61	349,863.00	349,863.00
1900.13 · Computer Consultant	0.00	33.37	0.00	400.00	400.00
1900.14 · Bookkeeping Services	693.75	670.87	8,378.99	8,050.00	8,050.00
Total 1900 · Professional Services	35,858.95	47,072.03	416,615.15	425,063.00	425,063.00
1901 · County Fees Prop Tax	0.00	487.25	5,645.61	5,847.00	5,847.00