

Capistrano Bay Community Service District

Operating Budget

FYE 06/30/2011

**DRAFT**

**ITEM NO. G.2**

	<u>Total</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4010 · Property Tax Revenue	650,000.00
4030 · User Fee Revenue	250,000.00
4080 · Summer Trash Collection	3,000.00
4090 · Miscellaneous Revenue	0.00
4100 · Interest Income	275.00
4120 · FMV Adjustment	0.00
4130 · Development Impact Fee Revenue	2,435.00
4190 · County Gate Closure Revenue	4,000.00
<b>Total Income</b>	<u>909,710.00</u>
<b>Expense</b>	
0100 · Salary/Wages	144,300.00
0306 · Health Insurance	17,220.00
0350 · Workers Comp Insurance	4,200.00
0500 combined with 1400.04	
0700 · Communciations	4,500.00
1100 · Liability Insurance	10,800.00
1300 · Equipment	575.00
1400 · Maint. Bldg. Improvements	
1400.01 · Paint - Plumb - Electrical	500.00
1400.03 -combined with 1400.01	
1400.04 · Misc. Service	3,000.00
1400.05 · Contracted Maint.	21,500.00
1400.06 · Block Wall Repair	3,000.00
1400.07 · Drain Filter Maintenance	5,000.00
1400.08 · Winter Flood Cleanup	5,000.00
<b>Total 1400 · Maint. Bldg. Improvements</b>	<u>37,500.00</u>
1600 · Memberships	2,800.00
1800 · Office Expense	6,900.00
1900 · Professional Services	
1900.01 · Legal Expenses	5,000.00
1900.03 · Pavement Consultant	2,000.00
1900.04 · CR&R Trash	42,000.00
1900.05 · District Auditing Services	13,000.00
1900.06 · Sand Grading	4,200.00
1900.09 · Professional Office Temp	500.00
1900.10 · Checking Acct. Serv. Fees	100.00
1900.11 · LCP Comittee	6,000.00
1900.12 · Securitas	351,200.00
1900.13 · Computer Consultant	200.00
1900.14 · Bookkeeping Services	8,750.00
<b>Total 1900 · Professional Services</b>	<u>432,950.00</u>
1901 · County Fees Prop Tax	6,200.00
2100 · Rents/Leases Equipment	2,700.00
2200 · Rent/Leases Bldg. Improvements	2,750.00
2300 · Small Tools & Instruments	1,400.00
2400 · Special Department Expense	4,500.00
2600 · Patrol Vehicle O&M	800.00
2603 · Transportation Travel-Manager	3,900.00

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2700 · Meeting & Conferences	900.00
2800 · Utilities	14,000.00
2900 · Depreciation Expense	0.00
4000 · Fixed Assets Equipment	1,800.00
4200 · Fixed Assets Bldg. & Improv.	61,500.00
4600 · General Reserve expense	140,937.00
4605 · General Reserve - Entry Project	0.00
4700 · Beach Cleanup Expense	10,000.00
5020 · Miscellaneous Expense	
<b>Total Expense</b>	<u>913,632.00</u>
<b>Net Ordinary Income</b>	<u>-3,922.00</u>
<b>Other Income</b>	
4035 · RR Parking Revenue	39,300.00
<b>Total Other Income</b>	39,300.00
<b>Other Expense</b>	
4295 · RR Parking Expense - OCTA	35,368.00
<b>Total Other Expense</b>	<u>35,368.00</u>
<b>Net Other Income</b>	<u>3,932.00</u>
<b>Net Income</b>	<u><u>10.00</u></u>

**Budget vs. Actual**

**Statements of Revenues, Expenses, and Changes in Net Assets**

**Budget vs Actual July 2010**

	Jul 10	Budget	Jul 10	YTD Budget	Annual Budget
<b>Income</b>					
4010 · Property Tax Revenue	26,158.03		26,158.03		650,000.00
4030 · User Fee Revenue	223,966.85	250,000.00	223,966.85	250,000.00	250,000.00
4080 · Summer Trash Collection	0.00		0.00		3,000.00
4090 · Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
4100 · Interest Income	18.38		18.38		275.00
4130 · Development Impact Fee Revenue	0.00	202.92	0.00	202.92	2,435.00
4190 · County Gate Closure Revenue	0.00		0.00		4,000.00
<b>Total Income</b>	<b>250,143.26</b>	<b>250,202.92</b>	<b>250,143.26</b>	<b>250,202.92</b>	<b>909,710.00</b>
<b>Expense</b>					
0100 · Salary/Wages	9,577.42	12,025.00	9,577.42	12,025.00	144,300.00
0306 · Health Insurance	1,440.10	1,435.00	1,440.10	1,435.00	17,220.00
0350 · Workers Comp Insurance	268.67	350.00	268.67	350.00	4,200.00
0700 · Communications	474.03	375.00	474.03	375.00	4,500.00
1100 · Liability Insurance	1,034.51	900.00	1,034.51	900.00	10,800.00
1300 · Equipment	0.00	47.92	0.00	47.92	575.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint Bldg.	0.00	41.67	0.00	41.67	500.00
1400.03 · Plumbing & Electrical	350.00		350.00		
1400.04 · Misc. Service	455.00	250.00	455.00	250.00	3,000.00
1400.05 · Contracted Maint.	441.00	1,791.67	441.00	1,791.67	21,500.00
1400.06 · Block Wall Repair	0.00	250.00	0.00	250.00	3,000.00
1400.07 · Drain Filter Maintenance	1,921.85	416.67	1,921.85	416.67	5,000.00
1400.08 · Winter Flood Cleanup	0.00	416.67	0.00	416.67	5,000.00
<b>Total 1400 · Maint. Bldg. Improvements</b>	<b>3,167.85</b>	<b>3,166.68</b>	<b>3,167.85</b>	<b>3,166.68</b>	<b>38,000.00</b>
1600 · Memberships	1,000.00	233.33	1,000.00	233.33	2,800.00
1800 · Office Expense	308.47	575.00	308.47	575.00	6,900.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.67	0.00	416.67	5,000.00
1900.03 · Pavement Consultant	3,700.00	166.67	3,700.00	166.67	2,000.00
1900.04 · CR&R Trash	3,963.48	3,500.00	3,963.48	3,500.00	42,000.00
1900.05 · District Auditing Services	1,382.00	1,083.33	1,382.00	1,083.33	13,000.00
1900.06 · Sand Grading	0.00	350.00	0.00	350.00	4,200.00
1900.09 · Professional Office Temp	0.00	41.67	0.00	41.67	500.00
1900.10 · Checking Acct. Serv. Fees	0.00	8.33	0.00	8.33	100.00
1900.11 · LCP Committee	5,525.00	500.00	5,525.00	500.00	6,000.00
1900.12 · Securitas	31,384.90	29,266.67	31,384.90	29,266.67	351,200.00
1900.13 · Computer Consultant	0.00	16.67	0.00	16.67	200.00
1900.14 · Bookkeeping Services	656.25	729.17	656.25	729.17	8,750.00
1900 · Professional Services - Other	74.75		74.75		
<b>Total 1900 · Professional Services</b>	<b>46,686.38</b>	<b>36,079.18</b>	<b>46,686.38</b>	<b>36,079.18</b>	<b>432,950.00</b>
1901 · County Fees Prop Tax	0.00	516.67	0.00	516.67	6,200.00
1910 · Rents/Leases Equipment	216.41	225.00	216.41	225.00	2,700.00
1920 · Rent/Leases Bldg. Improvements	203.50	229.17	203.50	229.17	2,750.00

**Capistrano Bay Community Services District  
Budget vs. Actual**

**Statements of Revenues, Expenses, and Changes in Net Assets  
Budget vs Actual July 2010**

	Jul 10	Budget	Jul 10	YTD Budget	Annual Budget
2300 · Small Tools & Instruments	0.00	116.67	0.00	116.67	1,400.00
2400 · Special Department Expense	0.00	375.00	0.00	375.00	4,500.00
2600 · Transportation Travel-General	52.12	66.67	52.12	66.67	800.00
2603 · Transportation Travel-Manager	325.00	325.00	325.00	325.00	3,900.00
2700 · Meeting & Conferences	0.00	75.00	0.00	75.00	900.00
2800 · Utilities	1,157.23	1,166.67	1,157.23	1,166.67	14,000.00
2900 · Depreciation Expense	3,958.69	0.00	3,958.69	0.00	0.00
4000 · Fixed Assets Equipment	0.00	150.00	0.00	150.00	1,800.00
4200 · Fixed Assets Bldg. & Improv.	0.00	5,125.00	0.00	5,125.00	61,500.00
4600 · General Reserve expense	12,000.00	11,744.75	12,000.00	11,744.75	140,937.00
4605 · General Reserve - Entry Project	119,582.66	0.00	119,582.66	0.00	0.00
4700 · Beach Cleanup Expense	0.00	833.33	0.00	833.33	10,000.00
5020 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
<b>Total Expense</b>	<b>201,453.04</b>	<b>76,136.04</b>	<b>201,453.04</b>	<b>76,136.04</b>	<b>913,632.00</b>
<b>Net Operating Income</b>	<b>48,690.22</b>	<b>174,066.88</b>	<b>48,690.22</b>	<b>174,066.88</b>	<b>-3,922.00</b>
<b>Other Income</b>					
4035 · RR Parking Revenue	0.00		0.00		39,300.00
4050 · AD99-1 Assessment Collections	1,067.42		1,067.42		
4055 · AD99-1 Interest Income	0.92		0.92		0.00
<b>Total Other Income</b>	<b>1,068.34</b>		<b>1,068.34</b>		<b>39,300.00</b>
<b>Other Expense</b>					
4295 · RR Parking Expense - OCTA	0.00		0.00		35,368.00
<b>Total Other Expense</b>	<b>0.00</b>		<b>0.00</b>		<b>35,368.00</b>
<b>Net Other Income</b>	<b>1,068.34</b>		<b>1,068.34</b>		<b>3,932.00</b>
<b>Net Income</b>	<b>49,758.56</b>	<b>174,066.88</b>	<b>49,758.56</b>	<b>174,066.88</b>	<b>10.00</b>