

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

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

	Aug 10	Budget	Jul - Aug 10	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	281.22		22,416.11		650,000.00
4030 · User Fee Revenue	1,076.34		223,966.84	225,000.00	225,000.00
4080 · Summer Trash Collection	0.00		0.00		3,000.00
4090 · Miscellaneous Revenue	104.00	0.00	104.00	0.00	0.00
4100 · Interest Income	0.00		18.38		275.00
4130 · Development Impact Fee Revenue	0.00	202.92	0.00	405.84	2,435.00
4190 · County Gate Closure Revenue	0.00		0.00		4,000.00
Total Income	1,461.56	202.92	246,505.33	225,405.84	884,710.00
Expense					
0100 · Salary/Wages	10,670.40	10,750.00	20,247.82	21,500.00	129,000.00
0306 · Health Insurance	1,440.10	1,435.00	2,880.20	2,870.00	17,220.00
0350 · Workers Comp Insurance	268.67	350.00	537.34	700.00	4,200.00
0700 · Communications	109.00	375.00	583.03	750.00	4,500.00
1100 · Liability Insurance	896.63	900.00	1,931.14	1,800.00	10,800.00
1300 · Equipment	498.27	47.92	498.27	95.84	575.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint Bldg.	1,101.01	41.67	1,101.01	83.34	500.00
1400.03 · Plumbing & Electrical	260.00		610.00		
1400.04 · Misc. Service	627.41	250.00	1,082.41	500.00	3,000.00
1400.05 · Contracted Maint.	1,261.00	1,791.67	1,702.00	3,583.34	21,500.00
1400.06 · Block Wall Repair	0.00	250.00	0.00	500.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00	416.67	1,921.85	833.34	5,000.00
1400.08 · Winter Flood Cleanup	0.00	416.67	0.00	833.34	5,000.00
Total 1400 · Maint. Bldg. Improvements	3,249.42	3,166.68	6,417.27	6,333.36	38,000.00
1600 · Memberships	0.00	233.33	1,000.00	466.66	2,800.00
1800 · Office Expense	465.24	575.00	773.71	1,150.00	6,900.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.67	0.00	833.34	5,000.00
1900.03 · Pavement Consultant	0.00	166.67	3,700.00	333.34	2,000.00
1900.04 · CR&R Trash	4,089.05	3,500.00	8,052.53	7,000.00	42,000.00
1900.05 · District Auditing Services	862.00	1,083.33	2,244.00	2,166.66	13,000.00
1900.06 · Sand Grading	0.00	350.00	0.00	700.00	4,200.00
1900.09 · Professional Office Temp	0.00	41.67	0.00	83.34	500.00
1900.10 · Checking Acct. Serv. Fees	0.00	8.33	0.00	16.66	100.00
1900.11 · LCP Committee	0.00	500.00	5,525.00	1,000.00	6,000.00
1900.12 · Securitas	31,559.71	29,266.67	62,944.61	58,533.34	351,200.00
1900.13 · Computer Consultant	0.00	16.67	0.00	33.34	200.00
1900.14 · Bookkeeping Services	525.00	729.17	1,181.25	1,458.34	8,750.00
1900 · Professional Services - Other	0.00		74.75		
Total 1900 · Professional Services	37,035.76	36,079.18	83,722.14	72,158.36	432,950.00
01 · County Fees Prop Tax	0.00	516.67	0.00	1,033.34	6,200.00

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2100 · Rents/Leases Equipment	216.41	225.00	432.82	450.00	2,700.00
2200 · Rent/Leases Bldg. Improvements	303.50	229.17	507.00	458.34	2,750.00
2300 · Small Tools & Instruments	0.00	116.67	0.00	233.34	1,400.00
2400 · Special Department Expense	0.00	375.00	0.00	750.00	4,500.00
2600 · Transportation Travel-General	53.30	66.67	105.42	133.34	800.00
2603 · Transportation Travel-Manager	325.00	325.00	650.00	650.00	3,900.00
2700 · Meeting & Conferences	0.00	75.00	0.00	150.00	900.00
2800 · Utilities	1,084.26	1,166.67	2,241.49	2,333.34	14,000.00
2900 · Depreciation Expense	3,958.69	0.00	7,917.38	0.00	0.00
4000 · Fixed Assets Equipment	0.00	150.00	0.00	300.00	1,800.00
4200 · Fixed Assets Bldg. & Improv.	2,905.00	5,125.00	2,905.00	10,250.00	61,500.00
4600 · General Reserve expense	12,000.00	10,937.25	24,000.00	21,874.50	131,247.00
4605 · General Reserve - Entry Project	431,832.20	0.00	603,763.86	0.00	0.00
4700 · Beach Cleanup Expense	0.00	833.33	0.00	1,666.66	10,000.00
5020 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
Total Expense	507,311.85	74,053.54	761,113.89	148,107.08	888,642.00
Net Operating Expense	-505,850.29	-73,850.62	-514,608.56	77,298.76	-3,932.00
Other Income					
35 · RR Parking Revenue	0.00		0.00		39,300.00
4050 · AD99-1 Assessment Collections	0.00		1,067.42		
4055 · AD99-1 Interest Income	0.98		1.90		0.00
Total Other Income	0.98		1,069.32		39,300.00
Other Expense					
4295 · RR Parking Expense - OCTA	0.00		0.00		35,368.00
4300.02 · AD99-1 Annual Trustee Fee	0.00		0.00		0.00
4300.03 · AD99-1 Annual Professional Fees	1,500.00		1,500.00		0.00
4300.04 · AD99-1 Miscellaneous Expense	0.00		0.00		0.00
4300.05 · AD99-1 County Fees	0		0		0
5010.00 · AD99-1 Interest Expense	0		0		0
Total Other Expense	1,500.00		1,500.00		35,368.00
Net Other Income	-1,499.02		-430.68		3,932.00
Net Income	-507,349.31	-73,850.62	-515,039.24	77,298.76	0.00

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