

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

	Sep 10	Budget	Jul - Sep 10	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	18,053.46		40,469.57		650,000.00
4030 · User Fee Revenue	1,076.35		223,966.84	225,000.00	225,000.00
4080 · Summer Trash Collection	3,360.00		3,360.00		3,000.00
4090 · Miscellaneous Revenue	100.00	0.00	204.00	0.00	0.00
4100 · Interest Income	0.00	68.75	0.00	68.75	275.00
4130 · Development Impact Fee Revenue	0.00	202.92	0.00	608.76	2,435.00
4190 · County Gate Closure Revenue	0.00		0.00		4,000.00
Total Income	22,589.81	271.67	268,000.41	225,677.51	884,710.00
Expense					
0100 · Salary/Wages	10,478.06	10,750.00	30,725.88	32,250.00	129,000.00
0306 · Health Insurance	1,440.10	1,435.00	4,320.30	4,305.00	17,220.00
0350 · Workers Comp Insurance	268.66	350.00	806.00	1,050.00	4,200.00
0700 · Communications	326.61	375.00	1,088.44	1,125.00	4,500.00
1100 · Liability Insurance	896.63	900.00	2,827.77	2,700.00	10,800.00
1300 · Equipment	28.57	47.92	526.84	143.76	575.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint Bldg.	487.13	41.67	1,588.14	125.01	500.00
1400.03 · Plumbing & Electrical	0.00		940.00		
1400.04 · Misc. Service	130.93	250.00	1,213.34	750.00	3,000.00
1400.05 · Contracted Maint.	2,081.00	1,791.67	3,783.00	5,375.01	21,500.00
1400.06 · Block Wall Repair	0.00	250.00	0.00	750.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00	416.67	1,921.85	1,250.01	5,000.00
1400.08 · Winter Flood Cleanup	0.00	416.67	0.00	1,250.01	5,000.00
Total 1400 · Maint. Bldg. Improvements	2,699.06	3,166.68	9,446.33	9,500.04	38,000.00
1600 · Memberships	0.00	233.33	1,000.00	699.99	2,800.00
1800 · Office Expense	376.85	575.00	1,197.04	1,725.00	6,900.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.67	0.00	1,250.01	5,000.00
1900.03 · Pavement Consultant	0.00	166.67	3,700.00	500.01	2,000.00
1900.04 · CR&R Trash	4,141.14	3,500.00	12,193.67	10,500.00	42,000.00
1900.05 · District Auditing Services	2,682.00	1,083.33	4,926.00	3,249.99	13,000.00
1900.06 · Sand Grading	0.00	350.00	0.00	1,050.00	4,200.00
1900.09 · Professional Office Temp	0.00	41.67	0.00	125.01	500.00
1900.10 · Checking Acct. Serv. Fees	0.00	8.33	0.00	24.99	100.00
1900.11 · LCP Committee	0.00	500.00	5,525.00	1,500.00	6,000.00
1900.12 · Securitas	28,588.55	29,266.67	91,533.16	87,800.01	351,200.00
1900.13 · Computer Consultant	0.00	16.67	0.00	50.01	200.00
1900.14 · Bookkeeping Services	2,543.00	729.17	3,724.25	2,187.51	8,750.00
1900 · Professional Services - Other	0.00		74.75		
Total 1900 · Professional Services	37,954.69	36,079.18	121,676.83	108,237.54	432,950.00
1901 · County Fees Prop Tax	42.80	516.67	42.80	1,550.01	6,200.00
2100 · Rents/Leases Equipment	216.41	225.00	649.23	675.00	2,700.00
2200 · Rent/Leases Bldg. Improvements	103.50	229.17	610.50	687.51	2,750.00

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2300 · Small Tools & Instruments	0.00	116.67	0.00	350.01	1,400.00
2400 · Special Department Expense	0.00	375.00	0.00	1,125.00	4,500.00
2600 · Transportation Travel-General	53.30	66.67	158.72	200.01	800.00
2603 · Transportation Travel-Manager	361.98	325.00	1,011.98	975.00	3,900.00
2700 · Meeting & Conferences	0.00	75.00	0.00	225.00	900.00
2800 · Utilities	786.69	1,166.67	3,161.94	3,500.01	14,000.00
2900 · Depreciation Expense	3,958.69	0.00	11,876.07	0.00	0.00
4000 · Fixed Assets Equipment	0.00	150.00	0.00	450.00	1,800.00
4200 · Fixed Assets Bldg. & Improv.	0.00	5,125.00	2,905.00	15,375.00	61,500.00
4600 · General Reserve expense	15,570.00	10,937.25	39,570.00	32,811.75	131,247.00
4605 · General Reserve - Entry Project	133,907.97	0.00	738,425.19	0.00	0.00
4700 · Beach Cleanup Expense	0.00	833.33	0.00	2,499.99	10,000.00
5020 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
Total Expense	209,470.57	74,053.54	972,026.86	222,160.62	888,642.00
Net Operating Income	-186,880.76	-73,781.87	-704,026.45	3,516.89	-3,932.00
Other Income					
4035 · 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	0.96		1.94		0.00
Total Other Income	0.96		1,069.36		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	0.00		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	10475		3491.66		0
Total Other Expense	10,475.00		4,991.66		35,368.00
Net Other Income	-10,474.04		-3,922.30		3,932.00
Net Income	-197,354.80	-73,781.87	-707,948.75	3,516.89	0.00