

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

	Dec 10	Budget	Jul - Dec 10	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	301,041.79	234,000.00	368,602.34	299,000.00	650,000.00
4030 · User Fee Revenue	0.00		223,963.65	225,000.00	225,000.00
4080 · Summer Trash Collection	0.00		3,420.00	3,000.00	3,000.00
4090 · Miscellaneous Revenue	0.00	0.00	360.18	0.00	0.00
4095 · Transponder Revenue	745.00		1,750.00		
4100 · Interest Income	0.00	68.75	17.15	137.50	275.00
4130 · Development Impact Fee Revenue	0.00	202.92	0.00	1,217.52	2,435.00
4190 · County Gate Closure Revenue	4,000.00		4,000.00		4,000.00
Total Income	305,786.79	234,271.67	602,113.32	528,355.02	884,710.00
Expense					
0100 · Salary/Wages	9,121.36	10,750.00	58,182.97	64,500.00	129,000.00
0306 · Health Insurance	1,654.84	1,435.00	8,850.77	8,610.00	17,220.00
0350 · Workers Comp Insurance	268.67	350.00	1,612.01	2,100.00	4,200.00
0700 · Communications	219.14	375.00	1,931.76	2,250.00	4,500.00
1100 · Liability Insurance	1,523.29	900.00	7,397.64	5,400.00	10,800.00
1300 · Equipment	0.00	47.92	583.16	287.52	575.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint Bldg.	0.00	41.67	2,418.14	250.02	500.00
1400.03 · Plumbing & Electrical	0.00		940.00		
1400.04 · Misc. Service	608.89	250.00	3,079.05	1,500.00	3,000.00
1400.05 · Contracted Maint.	441.00	1,791.67	9,642.50	10,750.02	21,500.00
1400.06 · Block Wall Repair	0.00	250.00	0.00	1,500.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00	416.67	3,301.85	2,500.02	5,000.00
1400.08 · Winter Flood Cleanup	1,449.43	416.67	1,449.43	2,500.02	5,000.00
1400 · Maint. Bldg. Improvements - Other	0.00		-1,288.00		
Total 1400 · Maint. Bldg. Improvements	2,499.32	3,166.68	19,542.97	19,000.08	38,000.00
1600 · Memberships	1,715.00	233.33	2,715.00	1,399.98	2,800.00
1800 · Office Expense	385.08	575.00	2,042.29	3,450.00	6,900.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.67	1,410.14	2,500.02	5,000.00
1900.03 · Pavement Consultant	0.00	166.67	3,700.00	1,000.02	2,000.00
1900.04 · CR&R Trash	3,200.94	3,500.00	22,815.45	21,000.00	42,000.00
1900.05 · District Auditing Services	989.00	1,083.33	7,987.00	6,499.98	13,000.00
1900.06 · Sand Grading	0.00	350.00	840.00	2,100.00	4,200.00
1900.09 · Professional Office Temp	0.00	41.67	0.00	250.02	500.00
1900.10 · Checking Acct. Serv. Fees	0.00	8.33	0.00	49.98	100.00
1900.11 · LCP Committee	0.00	500.00	5,525.00	3,000.00	6,000.00
1900.12 · Securitas	34,083.91	29,266.67	182,794.17	175,600.02	351,200.00
1900.13 · Computer Consultant	0.00	16.67	0.00	100.02	200.00
1900.14 · Bookkeeping Services	750.00	729.17	5,468.00	4,375.02	8,750.00
1900 · Professional Services - Other	0.00		74.75		
Total 1900 · Professional Services	39,023.85	36,079.18	230,614.51	216,475.08	432,950.00
1901 · County Fees Prop Tax	749.71	516.67	858.74	3,100.02	6,200.00

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2100 · Rents/Leases Equipment	0.00	225.00	1,298.46	1,350.00	2,700.00
2200 · Rent/Leases Bldg. Improvements	415.07	229.17	1,641.14	1,375.02	2,750.00
2300 · Small Tools & Instruments	277.44	116.67	277.44	700.02	1,400.00
2400 · Special Department Expense	2,155.00	375.00	5,121.21	2,250.00	4,500.00
2600 · Transportation Travel-General	0.00	66.67	455.69	400.02	800.00
2603 · Transportation Travel-Manager	337.32	325.00	2,023.94	1,950.00	3,900.00
2700 · Meeting & Conferences	0.00	75.00	0.00	450.00	900.00
2800 · Utilities	857.92	1,166.67	7,258.85	7,000.02	14,000.00
2900 · Depreciation Expense	3,958.69	0.00	23,752.14	0.00	0.00
4000 · Fixed Assets Equipment	0.00	150.00	0.00	900.00	1,800.00
4200 · Fixed Assets Bldg. & Improv.	0.00	5,125.00	2,905.00	30,750.00	61,500.00
4600 · General Reserve expense	12,000.00	10,937.25	77,545.00	65,623.50	131,247.00
4605 · General Reserve - Entry Project	7,046.46	0.00	842,662.25	0.00	0.00
4610 · General Reserve NG Parking	9,471.95		9,471.95		
4700 · Beach Cleanup Expense	0.00	833.33	0.00	4,999.98	10,000.00
5020 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
Total Expense	93,680.11	74,053.54	1,308,744.89	444,321.24	888,642.00
Net Operating Income	212,106.68	160,218.13	-706,631.57	84,033.78	-3,932.00
Other Income					
4035 · RR Parking Revenue	37,500.00		37,500.00		39,300.00
4050 · AD99-1 Assessment Collections	21,023.93		22,091.35		
4055 · AD99-1 Interest Income	0.62		3.83		0.00
Total Other Income	58,524.55		59,595.18		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	172.87		172.87		0.00
5010.00 · AD99-1 Interest Expense	0.00		3,491.66		0.00
Total Other Expense	172.87		5,164.53		35,368.00
Net Other Income	58,351.68		54,430.65		3,932.00
Net Income	270,458.36	160,218.13	-652,200.92	84,033.78	0.00