

Capistrano Bay Community Services District
Budget vs. Actual
Statements of Revenues, Expenses, and Changes in Net Assets
Budget vs Actual April 2011

	Apr 11	Budget	Jul '10 - Apr 11	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	239,984.71	117,000.00	671,985.59	546,000.00	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	604.28	0.00	0.00
4095 · Transponder Revenue	625.00		4,711.00		
4100 · Interest Income	0.00		32.42	206.25	275.00
4130 · Development Impact Fee Revenue	0.00	202.92	0.00	2,029.20	2,435.00
4190 · County Gate Closure Revenue	0.00		4,000.00	4,000.00	4,000.00
Total Income	240,609.71	117,202.92	908,716.94	780,235.45	884,710.00
Expense					
0100 · Salary/Wages	10,122.90	10,750.00	98,867.56	107,500.00	129,000.00
0306 · Health Insurance	1,654.84	1,435.00	15,470.13	14,350.00	17,220.00
0350 · Workers Comp Insurance	268.67	350.00	2,323.67	3,500.00	4,200.00
0700 · Communications	374.63	375.00	3,440.90	3,750.00	4,500.00
1000 · Household Expense	0.00		100.00		
1100 · Liability Insurance	1,523.29	900.00	13,337.80	9,000.00	10,800.00
1300 · Equipment	0.00	47.92	1,363.99	479.20	575.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint Bldg.	985.53	41.67	3,839.57	416.70	500.00
1400.03 · Plumbing & Electrical	0.00		940.00		
1400.04 · Misc. Service	40.00	250.00	11,436.48	2,500.00	3,000.00
1400.05 · Contracted Maint.	1,066.00	1,791.67	13,088.20	17,916.70	21,500.00
1400.06 · Block Wall Repair	1,210.00	250.00	1,210.00	2,500.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00	416.67	4,861.85	4,166.70	5,000.00
1400.08 · Winter Flood Cleanup	0.00	416.67	10,210.68	4,166.70	5,000.00
Total 1400 · Maint. Bldg. Improvements	3,301.53	3,166.68	45,586.78	31,666.80	38,000.00
1600 · Memberships	0.00	233.33	2,715.00	2,333.30	2,800.00
1800 · Office Expense	504.69	575.00	5,328.86	5,750.00	6,900.00
1900 · Professional Services					
1900.01 · Legal Expenses	3,770.48	416.67	7,809.03	4,166.70	5,000.00
1900.03 · Pavement Consultant	0.00	166.67	3,700.00	1,666.70	2,000.00
1900.04 · CR&R Trash	3,151.26	3,500.00	35,569.53	35,000.00	42,000.00
1900.05 · District Auditing Services	0.00	1,083.33	7,987.00	10,833.30	13,000.00
1900.06 · Sand Grading	0.00	350.00	840.00	3,500.00	4,200.00
1900.09 · Professional Office Temp	0.00	41.67	131.92	416.70	500.00
1900.10 · Checking Acct. Serv. Fees		8.33	40.00	83.30	100.00
1900.11 · LCP Committee	0.00	500.00	5,525.00	5,000.00	6,000.00
1900.12 · Securitas	28,311.15	29,266.67	297,822.28	292,666.70	351,200.00
1900.13 · Computer Consultant	0.00	16.67	0.00	166.70	200.00
1900.14 · Bookkeeping Services	1,669.29	729.17	9,770.33	7,291.70	8,750.00
Total 1900 · Professional Services	36,902.18	36,079.18	369,195.09	360,791.80	432,950.00
1901 · County Fees Prop Tax	5,768.00	516.67	6,781.26	5,166.70	6,200.00
2100 · Rents/Leases Equipment	216.41	225.00	2,372.67	2,250.00	2,700.00

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2200 · Rent/Leases Bldg. Improvements	1,103.50	229.17	7,684.35	2,291.70	2,750.00
2300 · Small Tools & Instruments	0.00	116.67	1,885.18	1,166.70	1,400.00
2400 · Special Department Expense	0.00	375.00	5,154.54	3,750.00	4,500.00
2600 · Transportation Travel-General	67.80	66.67	626.84	666.70	800.00
2603 · Transportation Travel-Manager	337.32	325.00	3,373.22	3,250.00	3,900.00
2700 · Meeting & Conferences	0.00	75.00	0.00	750.00	900.00
2800 · Utilities	1,065.74	1,166.67	12,636.95	11,666.70	14,000.00
2900 · Depreciation Expense	3,958.69	0.00	39,586.90	0.00	0.00
4000 · Fixed Assets Equipment	0.00	150.00	2,040.00	1,500.00	1,800.00
4200 · Fixed Assets Bldg. & Improv.	0.00	5,125.00	2,905.00	51,250.00	61,500.00
4600 · General Reserve expense	12,000.00	10,937.25	131,154.64	109,372.50	131,247.00
4605 · General Reserve - Entry Project	0.00	0.00	860,835.97	0.00	0.00
4610 · General Reserve NG Parking	0.00		7,716.95		
4700 · Beach Cleanup Expense	0.00	833.33	17,386.63	8,333.30	10,000.00
5020 · Miscellaneous Expense	0.00	0.00	336.55	0.00	0.00
Total Expense	79,170.19	74,053.54	1,660,207.43	740,535.40	888,642.00
Net Operating Income	161,439.52	43,149.38	-751,490.49	39,700.05	-3,932.00
Other Income					
4035 · RR Parking Revenue	0.00		37,500.00	39,300.00	39,300.00
4050 · AD99-1 Assessment Collections	0.00		27,326.62		
4055 · AD99-1 Interest Income	0.82		7.04		0.00
Total Other Income	0.82		64,833.66	39,300.00	39,300.00
Other Expense					
4295 · RR Parking Expense - OCTA	0.00		34,015.00	35,368.00	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		3,016.74		0.00
4300.04 · AD99-1 Miscellaneous Expense	0.00		74.75		0.00
4300.05 · AD99-1 County Fees	0.00		172.87		0.00
5010.00 · AD99-1 Interest Expense	0.00		13,091.66		0.00
Total Other Expense	0.00		50,371.02	35,368.00	35,368.00
Net Other Income	0.82		14,462.64	3,932.00	3,932.00
Net Income	161,440.34	43,149.38	-737,027.85	43,632.05	0.00