

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

	Jul 08	Budget	Jul 08	YTD Budget	Annual Budget
<b>Income</b>					
4010 · Property Tax Revenue	0.00		0.00		615,570.00
4030 · User Fee Revenue	228,185.30	229,262.00	228,185.30	229,262.00	229,262.00
4080 · Summer Trash Collection	0.00		0.00		3,000.00
4090 · Miscellaneous Revenue	400.00	41.67	400.00	41.67	500.00
4100 · Interest Income	8,645.53		8,645.53		50,000.00
4130 · Development Impact Fee Revenue	0.00	1,458.33	0.00	1,458.33	17,500.00
4190 · County Gate Closure Revenue	0.00		0.00		4,000.00
<b>Total Income</b>	<b>237,230.83</b>	<b>230,762.00</b>	<b>237,230.83</b>	<b>230,762.00</b>	<b>919,832.00</b>
<b>Expense</b>					
0100 · Salary/Wages	13,037.51	12,558.33	13,037.51	12,558.33	150,700.00
0306 · Health Insurance	1,341.02	1,250.00	1,341.02	1,250.00	15,000.00
0350 · Workers Comp Insurance	375.73	400.00	375.73	400.00	4,800.00
0500 · Agricultural	0.00	41.67	0.00	41.67	500.00
0700 · Communciations	69.00	341.00	69.00	341.00	4,100.00
1100 · Liability Insurance	974.82		974.82		11,700.00
1300 · Equipment	0.00	47.92	0.00	47.92	575.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint Bldg.	0.00		0.00		1,700.00
1400.04 · Misc. Service	0.00	208.00	0.00	208.00	2,500.00
1400.05 · Contracted Maint.	1,476.00	1,775.00	1,476.00	1,775.00	21,300.00
1400.06 · Block Wall Repair	0.00	250.00	0.00	250.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00		0.00		5,000.00
1400.08 · Winter Flood Cleanup	0.00		0.00		1,900.00
<b>Total 1400 · Maint. Bldg. Improvements</b>	<b>1,476.00</b>	<b>2,233.00</b>	<b>1,476.00</b>	<b>2,233.00</b>	<b>35,400.00</b>
1600 · Memberships	0.00	177.08	0.00	177.08	2,125.00
1800 · Office Expense	727.37	457.50	727.37	457.50	5,490.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.67	0.00	416.67	5,000.00
1900.03 · Pavement Consultant	0.00		0.00		3,200.00
1900.04 · CR&R Trash	2,797.77	2,883.33	2,797.77	2,883.33	34,600.00
1900.05 · District Auditing Services	1,192.00	572.97	1,192.00	572.97	14,000.00
1900.06 · Sand Grading	0.00	350.00	0.00	350.00	4,200.00
1900.08 · Medical Exam	0.00	41.67	0.00	41.67	500.00
1900.10 · Checking Acct. Serv. Fees	0.00	16.67	0.00	16.67	200.00
1900.11 · LCP Committee	0.00	235.24	0.00	235.24	6,000.00
1900.12 · Securitas	44,467.14	28,768.75	44,467.14	28,768.75	345,225.00
1900.13 · Computer Consultant	0.00	33.33	0.00	33.33	400.00
1900.14 · Bookkeeping Services	747.50	670.83	747.50	670.83	8,050.00
<b>Total 1900 · Professional Services</b>	<b>49,204.41</b>	<b>33,989.46</b>	<b>49,204.41</b>	<b>33,989.46</b>	<b>421,375.00</b>
1901 · County Fees Prop Tax	0.00	387.50	0.00	387.50	4,650.00
2100 · Rents/Leases Equipment	214.42	221.25	214.42	221.25	2,655.00
2200 · Rent/Leases Bldg. Improvements	93.50	261.67	93.50	261.67	3,140.00

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	<b>Jul 08</b>	<b>Budget</b>	<b>Jul 08</b>	<b>YTD Budget</b>	<b>Annual Budget</b>
2300 · Small Tools & Instruments	0.00	116.67	0.00	116.67	1,400.00
2400 · Special Department Expense	0.00	208.33	0.00	208.33	2,500.00
2600 · Transportation Travel-General	0.00	62.50	0.00	62.50	750.00
2603 · Transportation Travel-Manager	325.00		325.00		
2700 · Meeting & Conferences	0.00	75.00	0.00	75.00	900.00
2800 · Utilities	574.71	833.33	574.71	833.33	10,000.00
2900 · Depreciation Expense	3,539.44		3,539.44		
4000 · Fixed Assets Equipment	0.00	3,540.00	0.00	3,540.00	42,480.00
4200 · Fixed Assets Bldg. & Improv.	0.00	2,991.67	0.00	2,991.67	35,900.00
4600 · General Reserve expense	0.00	13,511.00	0.00	13,511.00	162,132.00
4605 · General Reserve - Entry Project	0.00	833.33	0.00	833.33	10,000.00
<b>Total Expense</b>	<b>71,952.93</b>	<b>74,538.21</b>	<b>71,952.93</b>	<b>74,538.21</b>	<b>928,272.00</b>
<b>Net Operating Income</b>	<b>165,277.90</b>	<b>156,223.79</b>	<b>165,277.90</b>	<b>156,223.79</b>	<b>-8,440.00</b>
<b>Other Income</b>					
4035 · RR Parking Revenue	0.00		0.00		35,247.00
4050 · AD99-1 Assessment Collections	0.00		0.00		56,118.00
4055 · AD99-1 Interest Income	152.68		152.68		3,200.00
<b>Total Other Income</b>	<b>152.68</b>		<b>152.68</b>		<b>94,565.00</b>
<b>Other Expense</b>					
4295 · RR Parking Expense - OCTA	0.00		0.00		33,000.00
4300.03 · AD99-1 Annual Professional Fees	0.00		0.00		8,250.00
4300.04 · AD99-1 Miscellaneous Expense	12.00		12.00		25,000.00
4300.05 · AD99-1 County Fees	0.00		0.00		168.00
5010.00 · AD99-1 Interest Expense	0.00		0.00		22,700.00
<b>Total Other Expense</b>	<b>12.00</b>		<b>12.00</b>		<b>89,118.00</b>
<b>Net Other Income</b>	<b>140.68</b>		<b>140.68</b>		<b>5,447.00</b>
<b>Net Income</b>	<b>165,418.58</b>	<b>156,223.79</b>	<b>165,418.58</b>	<b>156,223.79</b>	<b>-2,993.00</b>