

**Capistrano Bay Community Services District
Revenue & Expenses Overview**

	July 2007-June 2008												
	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
Ordinary Income/Expense													
Income													
4010 - Property Tax Revenue	0.00	0.00	0.00	0.00	61,557.00	221,605.20	80,024.10	0.00	43,089.90	108,637.60	84,495.91	16,160.29	615,570.00
4030 - User Fee Revenue	229,262.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	229,262.00
4080 - Summer Trash Collection	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
4090 - Miscellaneous Revenue	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.63	500.00
4100 - Interest Income	0.00	0.00	12,500.00	0.00	0.00	12,500.00	0.00	0.00	12,500.00	0.00	0.00	12,500.00	50,000.00
4130 - Development Impact Fee Revenue	1,458.33	1,458.33	1,458.33	1,458.33	1,458.33	1,458.33	1,458.33	1,458.33	1,458.33	1,458.33	1,458.33	1,458.37	17,500.00
4135 - Renter Recovery Fee Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4190 - County Gate Closure Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
Total Income	230,762.00	1,500.00	14,000.00	4,500.00	63,057.00	235,605.20	81,524.10	1,500.00	61,089.90	110,137.60	85,995.91	30,160.29	919,832.00
Expense													
0100 - Salary/Wages	12,558.33	12,558.33	12,558.33	12,558.33	12,558.33	12,558.33	12,558.33	12,558.33	12,558.33	12,558.33	12,558.33	12,558.37	150,700.00
0306 - Health Insurance	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	15,000.00
0350 - Workers Comp Insurance	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	4,800.00
0500 - Agricultural	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.63	500.00
0700 - Communications	341.67	341.67	341.67	341.67	341.67	341.67	341.67	341.67	341.67	341.67	341.67	341.63	4,100.00
1100 - Liability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,700.00	11,700.00
1300 - Equipment	47.92	47.92	47.92	47.92	47.92	47.92	47.92	47.92	47.92	47.92	47.92	47.88	575.00
1400 - Maint. Bldg. Improvements													
1400.01 - Paint Bldg.	0.00	0.00	1,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,700.00
1400.04 - Misc. Service	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.37	2,500.00
1400.05 - Contracted Maint.	1,775.00	1,775.00	1,775.00	1,775.00	1,775.00	1,775.00	1,775.00	1,775.00	1,775.00	1,775.00	1,775.00	1,775.00	21,300.00
1400.06 - Block Wall Repair	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,000.00
1400.07 - Drain Filter Maintenance	0.00	0.00	967.87	0.00	0.00	967.87	0.00	0.00	967.87	0.00	0.00	2,096.39	5,000.00
1400.08 - Winter Flood Cleanup								1,900.00					1,900.00
Total 1400 - Maint. Bldg. Improvements	2,233.33	2,233.33	4,901.20	2,233.33	2,233.33	3,201.20	2,233.33	4,133.33	3,201.20	2,233.33	2,233.33	4,329.76	35,400.00
1600 - Memberships	177.08	177.08	177.08	177.08	177.08	177.08	177.08	177.08	177.08	177.08	177.08	177.12	2,125.00
1800 - Office Expense	457.50	457.50	457.50	457.50	457.50	457.50	457.50	457.50	457.50	457.50	457.50	457.50	5,490.00
1900 - Professional Services													
1900.01 - Legal Expenses	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.63	5,000.00
1900.03 - Pavement Engineer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,200.00	3,200.00
1900.04 - CR&R Trash	2,883.33	2,883.33	2,883.33	2,883.33	2,883.33	2,883.33	2,883.33	2,883.33	2,883.33	2,883.33	2,883.33	2,883.37	34,600.00
1900.05 - District Auditing Services	572.97	572.97	572.97	572.97	572.97	572.97	572.97	572.97	572.97	572.97	572.97	7,697.33	14,000.00
1900.06 - Sand Grading	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	4,200.00
1900.08 - Professional Office Temp	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.63	500.00
1900.10 - Checking Acct. Serv. Fees	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.63	200.00
1900.11 - LCP Comittee	235.24	235.24	235.24	235.24	235.24	235.24	235.24	235.24	235.24	235.24	235.24	3,412.36	6,000.00
1900.12 - Securitas	33,352.08	28,352.08	28,352.08	28,352.08	28,352.08	28,352.08	28,352.08	28,352.08	28,352.08	28,352.08	28,352.08	28,352.12	345,225.00
1900.13 - Computer Consultant	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.33	33.37	400.00
1900.14 - Bookkeeping Services	670.83	670.83	670.83	670.83	670.83	670.83	670.83	670.83	670.83	670.83	670.83	670.87	8,050.00
Total 1900 - Professional Services	38,572.79	33,572.79	33,572.79	33,572.79	33,572.79	33,572.79	33,572.79	33,572.79	33,572.79	33,572.79	33,572.79	47,074.31	421,375.00
1901 - County Fees Prop Tax	387.50	387.50	387.50	387.50	387.50	387.50	387.50	387.50	387.50	387.50	387.50	387.50	4,650.00
2100 - Rents/Leases Equipment	221.25	221.25	221.25	221.25	221.25	221.25	221.25	221.25	221.25	221.25	221.25	221.25	2,655.00
2200 - Rent/Leases Bldg. Improvements	221.67	221.67	221.67	221.67	221.67	221.67	221.67	221.67	221.67	221.67	221.67	221.63	2,660.00
2300 - Small Tools & Instruments	116.67	116.67	116.67	116.67	116.67	116.67	116.67	116.67	116.67	116.67	116.67	116.63	1,400.00
2400 - Special Department Expense	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.37	2,500.00
2600 - Patrol Vehicle O&M	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	750.00
2603 - Transportation Travel-Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2700 - Meeting & Conferences	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	900.00
2800 - Utilities	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.37	10,000.00
2900 Depreciation	3,833.37	3,833.33	3,833.33	3,833.33	3,833.33	3,833.33	3,833.33	3,833.33	3,833.33	3,833.33	3,833.33	3,833.37	46,000.00

**Capistrano Bay Community Services District
Revenue & Expenses Overview**

	July 2007-June 2008												
	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
4200 - Fixed Assets Bldg. & Improv.	2,991.67	2,991.67	2,991.67	2,991.67	2,991.67	2,991.67	2,991.67	2,991.67	2,991.67	2,991.67	2,991.67	2,991.63	35,900.00
4600 - General Reserve expense	12,554.33	12,554.33	12,554.33	12,554.33	12,554.33	12,554.33	12,554.33	12,554.33	12,554.33	12,554.33	12,554.33	12,554.37	150,652.00
4700 - Beach Cleanup	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4606 - General Reserve - Entry Project	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.37	10,000.00
5020 - Miscellaneous Expense													
Total Expense	78,419.24	73,419.20	76,087.07	73,419.20	73,419.20	74,387.07	73,419.20	75,319.20	74,387.07	73,419.20	73,419.20	100,717.15	919,832.00
Net Ordinary Income	152,342.76	-71,919.20	-62,087.07	-68,919.20	-10,362.20	161,218.13	8,104.90	-73,819.20	-13,297.17	36,718.40	12,576.71	-70,556.86	0.00
Other Income/Expense													
Other Income													
4035 - RR Parking Revenue	0.00	0.00	0.00	0.00	0.00	0.00	35,247.00	0.00	0.00	0.00	0.00	0.00	35,247.00
4050 - AD99-1 Assessment Collections						25,000.00				15,800.00		25,000.00	56,118.00
4055 - AD99-1 Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,200.00	3,200.00
Total Other Income	0.00	0.00	0.00	0.00	0.00	25,000.00	35,247.00	0.00	0.00	15,800.00	0.00	28,200.00	94,565.00
Other Expense													
4295 - RR Parking Expense - OCTA	0.00	0.00	0.00	0.00	0.00	0.00	33,000.00	0.00	0.00	0.00	0.00	0.00	33,000.00
4300.03 - AD99-1 Annual Professional Fees												8,250.00	8,250.00
4300.04 - AD99-1 Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00
4300.05 - AD99-1 County Fees												168.00	168.00
5010.00 - AD99-1 Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,700.00	22,700.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	33,000.00	0.00	0.00	0.00	0.00	56,118.00	89,118.00
Net Other Income	0.00	0.00	0.00	0.00	0.00	25,000.00	2,247.00	0.00	0.00	15,800.00	0.00	-27,918.00	5,447.00
Net Income	152,342.76	-71,919.20	-62,087.07	-68,919.20	-10,362.20	186,218.13	10,351.90	-73,819.20	-13,297.17	52,518.40	12,576.71	-98,474.86	5,447.00