

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

	Nov 08	Budget	Jul - Nov 08	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	50,024.47	61,557.00	69,035.79	61,557.00	615,570.00
4030 · User Fee Revenue	0.00		226,570.78	229,262.00	229,262.00
4080 · Summer Trash Collection	0.00		3,240.00	3,000.00	3,000.00
4090 · Miscellaneous Revenue	0.00	41.67	602.97	208.35	500.00
4100 · Interest Income	191.47		8,305.31	12,500.00	50,000.00
4130 · Development Impact Fee Revenue	0.00	1,458.33	0.00	7,291.65	17,500.00
4190 · County Gate Closure Revenue	0.00		0.00		4,000.00
Total Income	50,215.94	63,057.00	307,754.85	313,819.00	919,832.00
Expense					
0100 · Salary/Wages	10,516.16	12,558.33	54,853.27	62,791.65	150,700.00
0306 · Health Insurance	1,350.33	1,250.00	6,715.94	6,250.00	15,000.00
0350 · Workers Comp Insurance	375.00	400.00	2,669.81	2,000.00	4,800.00
0500 · Agricultural	0.00	41.67	0.00	208.35	500.00
0700 · Communications	236.21	341.00	4,170.20	1,705.00	4,100.00
1100 · Liability Insurance	974.82		4,874.10		11,700.00
1300 · Equipment	0.00	47.92	0.00	239.60	575.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint Bldg.	0.00		0.00		1,700.00
1400.04 · Misc. Service	241.61	208.00	1,151.61	1,040.00	2,500.00
1400.05 · Contracted Maint.	1,911.00	1,775.00	7,170.00	8,875.00	21,300.00
1400.06 · Block Wall Repair	0.00	250.00	0.00	1,250.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00		0.00	967.87	5,000.00
1400.08 · Winter Flood Cleanup	0.00		0.00		1,900.00
Total 1400 · Maint. Bldg. Improvements	2,152.61	2,233.00	8,321.61	12,132.87	35,400.00
1600 · Memberships	1,023.00	177.08	2,023.00	885.40	2,125.00
1800 · Office Expense	470.76	457.50	3,054.12	2,287.50	5,490.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.67	692.80	2,083.35	5,000.00
1900.03 · Pavement Consultant	0.00		0.00		3,200.00
1900.04 · CR&R Trash	2,823.24	2,883.33	14,064.94	14,416.65	34,600.00
1900.05 · District Auditing Services	923.00	572.97	7,345.00	2,864.85	14,000.00
1900.06 · Sand Grading	696.00	350.00	1,116.00	1,750.00	4,200.00
1900.08 · Medical Exam	0.00	41.67	0.00	208.35	500.00
1900.10 · Checking Acct. Serv. Fees	35.00	16.67	115.00	83.35	200.00
1900.11 · LCP Comittee	0.00	235.24	6,000.00	1,176.20	6,000.00
1900.12 · Securitas	30,598.52	28,352.08	147,665.68	146,760.40	345,225.00
1900.13 · Computer Consultant	0.00	33.33	315.00	166.65	400.00
1900.14 · Bookkeeping Services	420.00	670.83	4,161.90	3,354.15	8,050.00
Total 1900 · Professional Services	35,495.76	33,572.79	181,476.32	172,863.95	421,375.00
1901 · County Fees Prop Tax	123.83	387.50	123.83	1,937.50	4,650.00
2100 · Rents/Leases Equipment	282.30	221.25	1,481.06	1,106.25	2,655.00
2200 · Rent/Leases Bldg. Improvements	93.50	221.67	798.00	1,108.35	2,660.00
2300 · Small Tools & Instruments	0.00	116.67	0.00	583.35	1,400.00

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

	Nov 08	Budget	Jul - Nov 08	YTD Budget	Annual Budget
2400 · Special Department Expense	2,500.00	208.33	3,500.00	1,041.65	2,500.00
2600 · Transportation Travel-General	0.00	62.50	0.00	312.50	750.00
2603 · Transportation Travel-Manager	325.00		1,625.00		
2700 · Meeting & Conferences	0.00	75.00	0.00	375.00	900.00
2800 · Utilities	587.58	833.33	3,354.26	4,166.65	10,000.00
2900 · Depreciation Expense	0.00	3,833.33	10,766.67	19,166.65	46,000.00
4000 · Fixed Assets Equipment	0.00	0.00	8,605.99	0.00	0.00
4200 · Fixed Assets Bldg. & Improv.	0.00	2,991.67	4,545.00	14,958.35	35,900.00
4500 · Vehicle Replacement Expense	0.00		158.66		
4600 · General Reserve expense	0.00	12,554.33	16,586.85	62,771.65	150,652.00
4605 · General Reserve - Entry Project	7,770.00	833.33	26,082.59	4,166.65	10,000.00
5020 · Miscellaneous Expense	0.00		150.00		
Total Expense	64,276.86	73,418.20	345,936.28	373,058.87	919,832.00
	-14,060.92	-10,361.20	-38,181.43	-59,239.87	0.00
Other Income					
4035 · RR Parking Revenue	35,154.00		35,433.00		35,247.00
4050 · AD99-1 Assessment Collections	3,872.28		3,872.28		56,118.00
4055 · AD99-1 Interest Income	67.14		490.62		3,200.00
Total Other Income	39,093.42		39,795.90		94,565.00
Other Expense					
4295 · RR Parking Expense - OCTA	0.00		0.00		33,000.00
4300.03 · AD99-1 Annual Professional Fees	0.00		2,949.59		8,250.00
4300.04 · AD99-1 Miscellaneous Expense	12.00		72.00		25,000.00
4300.05 · AD99-1 County Fees	0.00		0.00		168.00
5010.00 · AD99-1 Interest Expense	0.00		8,033.33		22,700.00
Total Other Expense	12.00		11,054.92		89,118.00
	39,081.42		28,740.98		5,447.00
	25,020.50	-10,361.20	-9,440.45	-59,239.87	5,447.00