

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

	<b>Dec 08</b>	<b>Budget</b>	<b>Jul - Dec 08</b>	<b>YTD Budget</b>	<b>Annual Budget</b>
<b>Income</b>					
4010 · Property Tax Revenue	248,137.53	277,006.00	317,173.32	338,563.00	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	250.02	500.00
4100 · Interest Income	2,299.79	12,500.00	10,605.10	25,000.00	50,000.00
4130 · Development Impact Fee Revenue	0.00	1,458.33	0.00	8,749.98	17,500.00
4190 · County Gate Closure Revenue	4,000.00		4,000.00		4,000.00
<b>Total Income</b>	<b>254,437.32</b>	<b>291,006.00</b>	<b>562,192.17</b>	<b>604,825.00</b>	<b>919,832.00</b>
<b>Expense</b>					
0100 · Salary/Wages	10,306.67	12,558.33	65,159.94	75,349.98	150,700.00
0306 · Health Insurance	1,405.36	1,250.00	8,121.30	7,500.00	15,000.00
0350 · Workers Comp Insurance	375.00	400.00	3,044.81	2,400.00	4,800.00
0500 · Agricultural	0.00	41.67	0.00	250.02	500.00
0700 · Communications	233.69	341.00	4,403.89	2,046.00	4,100.00
1100 · Liability Insurance	974.82		5,848.92		11,700.00
1300 · Equipment	60.55	47.92	60.55	287.52	575.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint Bldg.	0.00		0.00		1,700.00
1400.04 · Misc. Service	200.00	208.00	1,351.61	1,248.00	2,500.00
1400.05 · Contracted Maint.	1,761.00	1,775.00	11,426.00	10,650.00	21,300.00
1400.06 · Block Wall Repair	0.00	250.00	0.00	1,500.00	3,000.00
1400.07 · Drain Filter Maintenance	1,726.40	967.87	1,726.40	1,935.74	5,000.00
1400.08 · Winter Flood Cleanup	0.00		0.00		1,900.00
<b>Total 1400 · Maint. Bldg. Improvements</b>	<b>3,687.40</b>	<b>3,200.87</b>	<b>14,504.01</b>	<b>15,333.74</b>	<b>35,400.00</b>
1600 · Memberships	0.00	177.08	2,023.00	1,062.48	2,125.00
1800 · Office Expense	547.72	457.50	3,601.84	2,745.00	5,490.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.67	692.80	2,500.02	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	16,888.18	17,299.98	34,600.00
1900.05 · District Auditing Services	0.00	572.97	7,345.00	3,437.82	14,000.00
1900.06 · Sand Grading	420.00	350.00	1,536.00	2,100.00	4,200.00
1900.08 · Medical Exam	0.00	41.67	0.00	250.02	500.00
1900.10 · Checking Acct. Serv. Fees	100.00	16.67	215.00	100.02	200.00
1900.11 · LCP Comittee	0.00	235.24	6,000.00	1,411.44	6,000.00
1900.12 · Securitas	29,651.63	28,352.08	177,317.31	175,112.48	345,225.00
1900.13 · Computer Consultant	0.00	33.33	315.00	199.98	400.00
1900.14 · Bookkeeping Services	472.50	670.83	4,634.40	4,024.98	8,050.00
<b>Total 1900 · Professional Services</b>	<b>33,467.37</b>	<b>33,572.79</b>	<b>214,943.69</b>	<b>206,436.74</b>	<b>421,375.00</b>
1901 · County Fees Prop Tax	617.90	387.50	741.73	2,325.00	4,650.00
2100 · Rents/Leases Equipment	214.42	221.25	1,695.48	1,327.50	2,655.00
2200 · Rent/Leases Bldg. Improvements	93.50	221.67	891.50	1,330.02	2,660.00
2300 · Small Tools & Instruments	0.00	116.67	0.00	700.02	1,400.00

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<b>2400 · Special Department Expense</b>	0.00	208.33	3,500.00	1,249.98	2,500.00
<b>2600 · Transportation Travel-General</b>	0.00	62.50	0.00	375.00	750.00
<b>2603 · Transportation Travel-Manager</b>	325.00		1,950.00		
<b>2700 · Meeting &amp; Conferences</b>	0.00	75.00	0.00	450.00	900.00
<b>2800 · Utilities</b>	857.35	833.33	4,211.61	4,999.98	10,000.00
<b>2900 · Depreciation Expense</b>	3,588.89	3,833.33	14,355.56	22,999.98	46,000.00
<b>4000 · Fixed Assets Equipment</b>	0.00	0.00	8,605.99	0.00	0.00
<b>4200 · Fixed Assets Bldg. &amp; Improv.</b>	0.00	2,991.67	4,545.00	17,950.02	35,900.00
<b>4500 · Vehicle Replacement Expense</b>	0.00		158.66		
<b>4600 · General Reserve expense</b>	1,100.00	12,554.33	17,686.85	75,325.98	150,652.00
<b>4605 · General Reserve - Entry Project</b>	12,720.00	833.33	38,802.59	4,999.98	10,000.00
<b>5020 · Miscellaneous Expense</b>	0.00		150.00		
<b>Total Expense</b>	<b>70,575.64</b>	<b>74,386.07</b>	<b>419,006.92</b>	<b>447,444.94</b>	<b>919,832.00</b>
<b>Net Operating Income</b>	<b>183,861.68</b>	<b>216,619.93</b>	<b>143,185.25</b>	<b>157,380.06</b>	<b>0.00</b>
<b>Other Income</b>					
<b>4035 · RR Parking Revenue</b>	0.00		35,154.00		35,247.00
<b>4050 · AD99-1 Assessment Collections</b>	19,149.32	25,000.00	23,021.60	25,000.00	56,118.00
<b>4055 · AD99-1 Interest Income</b>	45.37		535.99		3,200.00
<b>Total Other Income</b>	<b>19,194.69</b>	<b>25,000.00</b>	<b>58,711.59</b>	<b>25,000.00</b>	<b>94,565.00</b>
<b>Other Expense</b>					
<b>4295 · RR Parking Expense - OCTA</b>	33,563.00		33,563.00		33,000.00
<b>4300.03 · AD99-1 Annual Professional Fees</b>	349.83		3,299.42		8,250.00
<b>4300.04 · AD99-1 Miscellaneous Expense</b>	12.00		84.00		25,000.00
<b>4300.05 · AD99-1 County Fees</b>	168.35		168.35		168.00
<b>5010.00 · AD99-1 Interest Expense</b>	0.00		8,033.33		22,700.00
<b>Total Other Expense</b>	<b>34,093.18</b>		<b>45,148.10</b>		<b>89,118.00</b>
<b>Net Other Income</b>	<b>-14,898.49</b>	<b>25,000.00</b>	<b>13,563.49</b>	<b>25,000.00</b>	<b>5,447.00</b>
<b>Net Income</b>	<b>168,963.19</b>	<b>241,619.93</b>	<b>156,748.74</b>	<b>182,380.06</b>	<b>5,447.00</b>