

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

	Jan 09	Budget	Jul '08 - Jan 09	YTD Budget	Annual Budget
<b>Income</b>					
4010 · Property Tax Revenue	28,758.20	24,622.00	345,931.52	363,185.00	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	150.00	41.67	752.97	291.69	500.00
4100 · Interest Income	2,175.87		12,780.97	25,000.00	50,000.00
4130 · Development Impact Fee Revenue	0.00	1,458.33	0.00	10,208.31	17,500.00
4190 · County Gate Closure Revenue	0.00		4,000.00		4,000.00
<b>Total Income</b>	<b>31,084.07</b>	<b>26,122.00</b>	<b>593,276.24</b>	<b>630,947.00</b>	<b>919,832.00</b>
<b>Expense</b>					
0100 · Salary/Wages	10,048.17	12,558.33	75,208.11	87,908.31	150,700.00
0306 · Health Insurance	1,403.50	1,250.00	9,524.80	8,750.00	15,000.00
0350 · Workers Comp Insurance	366.34	400.00	3,411.15	2,800.00	4,800.00
0500 · Agricultural	0.00	41.67	0.00	291.69	500.00
0700 · Communications	232.98	341.00	4,636.87	2,387.00	4,100.00
1100 · Liability Insurance	974.82		6,823.74		11,700.00
1300 · Equipment	35.45	47.92	96.00	335.44	575.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint Bldg.	0.00		0.00		1,700.00
1400.03 · Plumbing & Electrical	195.00		195.00		
1400.04 · Misc. Service	230.00	208.00	1,581.61	1,456.00	2,500.00
1400.05 · Contracted Maint.	1,386.00	1,775.00	12,812.00	12,425.00	21,300.00
1400.06 · Block Wall Repair	0.00	250.00	0.00	1,750.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00		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>1,811.00</b>	<b>2,233.00</b>	<b>16,315.01</b>	<b>17,566.74</b>	<b>35,400.00</b>
1600 · Memberships	50.00	177.08	2,073.00	1,239.56	2,125.00
1800 · Office Expense	509.45	457.50	4,111.29	3,202.50	5,490.00
1900 · Professional Services					
1900.01 · Legal Expenses	54.00	416.67	746.80	2,916.69	5,000.00
1900.03 · Pavement Consultant	0.00		0.00		3,200.00
1900.04 · CR&R Trash	2,940.25	2,883.33	19,828.43	20,183.31	34,600.00
1900.05 · District Auditing Services	0.00	572.97	7,345.00	4,010.79	14,000.00
1900.06 · Sand Grading	0.00	350.00	1,536.00	2,450.00	4,200.00
1900.08 · Medical Exam	0.00	41.67	0.00	291.69	500.00
1900.10 · Checking Acct. Serv. Fees	0.00	16.67	215.00	116.69	200.00
1900.11 · LCP Committee	0.00	235.24	6,000.00	1,646.68	6,000.00
1900.12 · Securitas	29,185.30	28,352.08	206,502.61	203,464.56	345,225.00
1900.13 · Computer Consultant	0.00	33.33	315.00	233.31	400.00
1900.14 · Bookkeeping Services	612.50	670.83	5,409.40	4,695.81	8,050.00
<b>Total 1900 · Professional Services</b>	<b>32,792.05</b>	<b>33,572.79</b>	<b>247,898.24</b>	<b>240,009.53</b>	<b>421,375.00</b>
1901 · County Fees Prop Tax	71.24	387.50	812.97	2,712.50	4,650.00
2100 · Rents/Leases Equipment	214.42	221.25	1,909.90	1,548.75	2,655.00
2200 · Rent/Leases Bldg. Improvements	93.50	221.67	1,185.00	1,551.69	2,660.00

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2300 · Small Tools & Instruments	0.00	116.67	0.00	816.69	1,400.00
2400 · Special Department Expense	0.00	208.33	3,500.00	1,458.31	2,500.00
2600 · Transportation Travel-General	0.00	62.50	0.00	437.50	750.00
2603 · Transportation Travel-Manager	325.00		2,275.00		
2700 · Meeting & Conferences	24.00	75.00	24.00	525.00	900.00
2800 · Utilities	716.78	833.33	4,945.28	5,833.31	10,000.00
2900 · Depreciation Expense	0.00	3,833.33	14,355.56	26,833.31	46,000.00
4000 · Fixed Assets Equipment	0.00	0.00	8,605.99	0.00	0.00
4200 · Fixed Assets Bldg. & Improv.	1,250.00	2,991.67	5,795.00	20,941.69	35,900.00
4500 · Vehicle Replacement Expense	0.00		158.66		
4600 · General Reserve expense	0.00	12,554.33	17,686.85	87,880.31	150,652.00
4605 · General Reserve - Entry Project	4,750.00	833.33	43,552.59	5,833.31	10,000.00
5020 · Miscellaneous Expense	1.05		151.05		
<b>Total Expense</b>	<b>55,669.75</b>	<b>73,418.20</b>	<b>475,056.06</b>	<b>520,863.14</b>	<b>919,832.00</b>
<b>Net Operating Income</b>	<b>-24,585.68</b>	<b>-47,296.20</b>	<b>118,220.18</b>	<b>110,083.86</b>	<b>0.00</b>
<b>Other Income</b>					
4035 · RR Parking Revenue	0.00	35,247.00	35,154.00	35,247.00	35,247.00
4050 · AD99-1 Assessment Collections	6,055.28		29,076.88	25,000.00	56,118.00
4055 · AD99-1 Interest Income	30.22		566.21		3,200.00
<b>Total Other Income</b>	<b>6,085.50</b>	<b>35,247.00</b>	<b>64,797.09</b>	<b>60,247.00</b>	<b>94,565.00</b>
<b>Other Expense</b>					
4295 · RR Parking Expense - OCTA	0.00		33,563.00		33,000.00
4300.03 · AD99-1 Annual Professional Fees	0.00		3,299.42		8,250.00
4300.04 · AD99-1 Miscellaneous Expense	12.00		96.00		25,000.00
4300.05 · AD99-1 County Fees	0.00		168.35		168.00
5010.00 · AD99-1 Interest Expense	0.00		8,033.33		22,700.00
<b>Total Other Expense</b>	<b>12.00</b>		<b>45,160.10</b>		<b>89,118.00</b>
<b>Net Other Expenses</b>	<b>6,073.50</b>	<b>35,247.00</b>	<b>19,636.99</b>	<b>60,247.00</b>	<b>5,447.00</b>
<b>Net Income</b>	<b>-18,512.18</b>	<b>-12,049.20</b>	<b>137,857.17</b>	<b>170,330.86</b>	<b>5,447.00</b>