

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

	Feb 09	Budget	Jul '08 - Feb 09	YTD Budget	Annual Budget
<b>4010 - Property Tax Revenue</b>	710.58		346,642.10	363,185.00	615,570.00
<b>4030 - User Fee Revenue</b>	0.00		226,570.78	229,262.00	229,262.00
<b>4080 - Summer Trash Collection</b>	0.00		3,240.00	3,000.00	3,000.00
<b>4090 - Miscellaneous Revenue</b>	0.00	41.67	752.97	333.36	500.00
<b>4100 - Interest Income</b>	64.69		12,845.66	25,000.00	50,000.00
<b>4130 - Development Impact Fee Revenue</b>	0.00	1,458.33	0.00	11,666.64	17,500.00
<b>4190 - County Gate Closure Revenue</b>	0.00		4,000.00		4,000.00
<b>Operating Income</b>	<b>775.27</b>	<b>1,500.00</b>	<b>594,051.51</b>	<b>632,447.00</b>	<b>919,832.00</b>
<b>0100 - Salary/Wages</b>	10,515.82	12,558.33	85,723.93	100,466.64	150,700.00
<b>0306 - Health Insurance</b>	1,403.50	1,250.00	10,928.30	10,000.00	15,000.00
<b>0350 - Workers Comp Insurance</b>	366.34	400.00	3,777.49	3,200.00	4,800.00
<b>0500 - Agricultural</b>	0.00	41.67	0.00	333.36	500.00
<b>0700 - Communications</b>	283.31	341.00	4,920.18	2,728.00	4,100.00
<b>1100 - Liability Insurance</b>	974.82		7,798.56		11,700.00
<b>1300 - Equipment</b>	0.00	47.92	66.40	383.36	575.00
<b>1400 - Maint. Bldg. Improvements</b>					
<b>1400.01 - Paint Bldg.</b>	0.00		0.00		1,700.00
<b>1400.03 - Plumbing &amp; Electrical</b>	0.00		195.00		
<b>1400.04 - Misc. Service</b>	47.26	208.00	1,628.87	1,664.00	2,500.00
<b>1400.05 - Contracted Maint.</b>	1,769.28	1,775.00	14,581.28	14,200.00	21,300.00
<b>1400.06 - Block Wall Repair</b>	0.00	250.00	0.00	2,000.00	3,000.00
<b>1400.07 - Drain Filter Maintenance</b>	0.00		1,726.40	1,935.74	5,000.00
<b>1400.08 - Winter Flood Cleanup</b>	0.00	1,900.00	0.00	1,900.00	1,900.00
<b>Total 1400 - Maint. Bldg. Improvements</b>	<b>1,816.54</b>	<b>4,133.00</b>	<b>18,131.55</b>	<b>21,699.74</b>	<b>35,400.00</b>
<b>1600 - Memberships</b>	0.00	177.08	2,073.00	1,416.64	2,125.00
<b>1800 - Office Expense</b>	766.87	457.50	4,960.86	3,660.00	5,490.00
<b>1900 - Professional Services</b>					
<b>1900.01 - Legal Expenses</b>	0.00	416.67	746.80	3,333.36	5,000.00
<b>1900.03 - Pavement Consultant</b>	0.00		0.00		3,200.00
<b>1900.04 - CR&amp;R Trash</b>	2,940.25	2,883.33	22,768.68	23,066.64	34,600.00
<b>1900.05 - District Auditing Services</b>	0.00	572.97	7,345.00	4,583.76	14,000.00
<b>1900.06 - Sand Grading</b>	840.00	350.00	2,376.00	2,800.00	4,200.00
<b>1900.08 - Medical Exam</b>	0.00	41.67	0.00	333.36	500.00
<b>1900.10 - Checking Acct. Serv. Fees</b>	20.00	16.67	235.00	133.36	200.00
<b>1900.11 - LCP Committee</b>	0.00	235.24	6,000.00	1,881.92	6,000.00
<b>1900.12 - Securitas</b>	29,122.90	28,352.08	235,655.11	231,816.64	345,225.00
<b>1900.13 - Computer Consultant</b>	0.00	33.33	315.00	266.64	400.00
<b>1900.14 - Bookkeeping Services</b>	437.50	670.83	5,846.90	5,366.64	8,050.00
<b>Total 1900 - Professional Services</b>	<b>33,360.65</b>	<b>33,572.79</b>	<b>281,288.49</b>	<b>273,582.32</b>	<b>421,375.00</b>
<b>1901 - County Fees Prop Tax</b>	0.00	387.50	812.97	3,100.00	4,650.00
<b>2100 - Rents/Leases Equipment</b>	214.42	221.25	2,124.32	1,770.00	2,655.00
<b>2200 - Rent/Leases Bldg. Improvements</b>	393.50	221.67	1,578.50	1,773.36	2,660.00

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<b>2300 - Small Tools &amp; Instruments</b>	0.00	116.67	0.00	933.36	1,400.00
<b>2400 - Special Department Expense</b>	0.00	208.33	3,500.00	1,666.64	2,500.00
<b>2600 - Transportation Travel-General</b>	0.00	62.50	0.00	500.00	750.00
<b>2603 - Transportation Travel-Manager</b>	325.00		2,600.00		
<b>2700 - Meeting &amp; Conferences</b>	0.00	75.00	24.00	600.00	900.00
<b>2800 - Utilities</b>	826.93	833.33	5,772.21	6,666.64	10,000.00
<b>2900 - Depreciation Expense</b>	0.00	3,833.33	14,355.56	30,666.64	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	5,795.00	23,933.36	35,900.00
<b>4500 - Vehicle Replacement Expense</b>	0.00		158.66		
<b>4600 - General Reserve expense</b>	12,709.36	12,554.33	38,396.21	100,434.64	150,652.00
<b>4605 - General Reserve - Entry Project</b>	2,370.00	833.33	45,922.59	6,666.64	10,000.00
<b>5020 - Miscellaneous Expense</b>	0.00		151.05		
<b>Operating Expenses</b>	<b>66,327.06</b>	<b>75,318.20</b>	<b>549,465.82</b>	<b>596,181.34</b>	<b>919,832.00</b>
<b>Net Operating Income</b>	<b>-65,551.79</b>	<b>-73,818.20</b>	<b>44,585.69</b>	<b>36,265.66</b>	<b>0.00</b>
<b>4035 - RR Parking Revenue</b>	0.00		35,154.00	35,247.00	35,247.00
<b>4050 - AD99-1 Assessment Collections</b>	0.00		29,076.88	25,000.00	56,118.00
<b>4055 - AD99-1 Interest Income</b>	20.59		586.80		3,200.00
<b>Other Income</b>	<b>20.59</b>		<b>64,817.68</b>	<b>60,247.00</b>	<b>94,565.00</b>
<b>4295 - RR Parking Expense - OCTA</b>	0.00	33,000.00	33,563.00	33,000.00	33,000.00
<b>4300.03 - AD99-1 Annual Professional Fees</b>	0.00		3,299.42		8,250.00
<b>4300.04 - AD99-1 Miscellaneous Expense</b>	12.00		108.00		25,000.00
<b>4300.05 - AD99-1 County Fees</b>	0.00		168.35		168.00
<b>5010.00 - AD99-1 Interest Expense</b>	0.00		8,033.33		22,700.00
<b>Other Expenses</b>	<b>12.00</b>	<b>33,000.00</b>	<b>45,172.10</b>	<b>33,000.00</b>	<b>89,118.00</b>
<b>Net Other Income</b>	<b>8.59</b>	<b>-33,000.00</b>	<b>19,645.58</b>	<b>27,247.00</b>	<b>5,447.00</b>
<b>Net Income</b>	<b>-65,543.20</b>	<b>-106,818.20</b>	<b>64,231.27</b>	<b>63,512.66</b>	<b>5,447.00</b>