

Capistrano Bay Community Services District
Budget vs. Actual
Statements of Revenues, Expenses, and Changes in Net Assets
04-30-08

	Apr 08	Budget	Jul '07 - Apr 08	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	193,296.13	97,083.72	556,985.91	453,057.36	539,354.00
4030 · User Fee Revenue	0.00		220,494.42	222,585.00	222,585.00
4080 · Summer Trash Collection	0.00		2,640.00	3,000.00	3,000.00
4090 · Miscellaneous Revenue	0.00		1,295.00		
4100 · Interest Income	10,508.52	7,125.00	37,007.48	21,375.00	28,500.00
4130 · Development Impact Fee Revenue	0.00	1,375.00	17,572.28	13,750.00	16,500.00
4135 · Renter Recovery Fee Revenue	0.00	444.00	900.00	9,108.00	10,000.00
4190 · County Gate Closure Revenue	0.00		4,000.00	4,000.00	4,000.00
Total Income	203,804.65	106,027.72	840,895.09	726,875.36	823,939.00
Expense					
0100 · Salary/Wages	8,313.67	8,826.83	81,329.21	88,268.30	105,922.00
0102 · Extra Help	0.00	0.00	0.00	0.00	0.00
0306 · Health Insurance	1,341.02	1,183.33	12,874.71	11,833.30	14,200.00
0350 · Workers Comp Insurance	434.67	258.33	3,685.64	2,583.30	3,100.00
0500 · Agricultural	0.00	41.67	0.00	416.70	500.00
0600 · Clothing & Personal Supplies	0.00	6.25	0.00	62.50	75.00
0700 · Communications	212.84	250.00	1,942.93	2,500.00	3,000.00
0900 · Food	13.94	8.33	95.99	83.30	100.00
1000 · Household Expense	0.00	43.75	452.64	437.50	525.00
1100 · Liability Insurance	793.40	795.83	7,934.00	7,958.30	9,550.00
1300 · Equipment	0.00	43.75	579.85	437.50	525.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint Bldg.	0.00		1,850.00	600.00	600.00
1400.02 · Roof Repair	0.00		0.00	400.00	400.00
1400.03 · Plumbing & Electrical	0.00	58.33	218.74	583.30	700.00
1400.04 · Misc. Service	2,986.50	208.33	6,104.12	2,083.30	2,500.00
1400.05 · Contracted Maint.	1,261.00	1,633.33	15,613.84	16,333.30	19,600.00
1400.06 · Block Wall Repair	1,562.00	125.00	2,542.00	1,250.00	1,500.00
1400.07 · Drain Filter Maintenance	0.00		1,320.00	3,750.00	5,000.00
1400.08 · Winter Flood Cleanup	0.00	158.33	0.00	1,583.30	1,900.00
Total 1400 · Maint. Bldg. Improvements	5,809.50	2,183.32	27,648.70	26,583.20	32,200.00
1500 · Medical Supplies	0.00	12.50	0.00	125.00	150.00
1600 · Memberships	0.00	166.67	1,941.00	1,666.70	2,000.00
1800 · Office Expense	0.00	400.00	3,168.87	4,000.00	4,800.00
1900 · Professional Services					
1900.01 · Legal Expenses	100.00	416.67	3,335.79	4,166.70	5,000.00
1900.03 · Pavement Consultant	0.00	333.33	0.00	3,333.30	4,000.00
1900.04 · CR&R Trash	2,891.00	2,941.67	28,073.19	29,416.70	35,300.00
1900.05 · District Auditing Services	0.00	691.67	3,988.00	6,916.70	8,300.00
1900.06 · Sand Grading	420.00	350.00	2,135.00	3,500.00	4,200.00
1900.08 · Medical Exam	0.00	4.17	0.00	41.70	50.00
1900.09 · Professional Office Temp	0.00	41.67	0.00	416.70	500.00
1900.10 · Checking Acct. Serv. Fees	20.00	25.00	160.00	250.00	300.00
1900.11 · LCP Committee	0.00	666.67	4,000.00	6,666.70	8,000.00

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1900.12 · Securitas	26,880.17	27,609.83	279,463.71	276,098.30	331,318.00
1900.13 · Computer Consultant	0.00	41.67	198.50	416.70	500.00
1900.14 · Bookkeeping Services	308.75	916.67	5,866.50	9,166.70	11,000.00
1900.15 · Assessment Fund - Admin	0.00	0.00	0.00	0.00	0.00
Total 1900 · Professional Services	30,619.92	34,039.02	327,220.69	340,390.20	408,468.00
1901 · County Fees Prop Tax	3,306.30		4,183.37		
2000 · Publications & Legal Notices	0.00	25.00	0.00	250.00	300.00
2100 · Rents/Leases Equipment	214.42	216.67	2,193.38	2,166.70	2,600.00
2200 · Rent/Leases Bldg. Improvements	93.50	116.67	1,389.50	1,166.70	1,400.00
2300 · Small Tools & Instruments	64.64	41.67	150.82	416.70	500.00
2400 · Special Department Expense	0.00	189.17	2,566.25	1,891.70	2,270.00
2603 · Transportation Travel-Manager	300.00		3,000.00		
2700 · Meeting & Conferences	0.00	75.00	17.00	750.00	900.00
2800 · Utilities	714.48	901.67	6,767.41	9,016.70	10,820.00
2900 · Depreciation Expense	3,539.44		35,394.40		
4200 · Fixed Assets Bldg. & Improv.	0.00	541.67	3,739.72	5,416.70	6,500.00
4600 · General Reserve expense	1,565.49	16,961.17	28,824.77	169,611.70	203,534.00
4605 · General Reserve - Entry Project	11,147.46		33,569.15		
4700 · Beach Cleanup Expense	0.00		0.00	10,000.00	10,000.00
5020 · Miscellaneous Expense	0.00		1,303.74		
Total Expense	68,484.69	67,328.27	591,973.74	688,032.70	823,939.00
Net Operating Income	135,319.96	38,699.45	248,921.35	38,842.66	0.00
Other Income					
4035 · RR Parking Revenue	0.00		32,865.00	34,110.00	34,110.00
4050 · AD99-1 Assessment Collections	15,576.85		49,523.12		
4055 · AD99-1 Interest Income	175.93	266.67	2,446.89	2,666.70	3,200.00
Total Other Income	15,752.78	266.67	84,835.01	36,776.70	37,310.00
Other Expense					
4295 · RR Parking Expense - OCTA	0.00		31,744.00	32,250.00	32,250.00
4300.02 · AD99-1 Annual Trustee Fee	0.00		0.00	3,500.00	3,500.00
4300.03 · AD99-1 Annual Professional Fees	0.00		2,172.27	18,000.00	18,000.00
4300.04 · AD99-1 Miscellaneous Expense	0.00		156.00		
4300.05 · AD99-1 County Fees	0.00		157.52		
5010.00 · AD99-1 Interest Expense	0.00		16,266.67		
Total Other Expense	0.00		50,496.46	53,750.00	53,750.00
Net Other Income	15,752.78	266.67	34,338.55	-16,973.30	-16,440.00
Net Income	151,072.74	38,966.12	283,259.90	21,869.36	-16,440.00