

Capistrano Bay Community Services District
Budget vs. Actual
Statements of Revenues, Expenses, and Changes in Net Assets
06-30-08

	Jun 08	Budget	Jul '07 - Jun 08	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	14,868.35	10,787.08	588,410.56	539,354.00	539,354.00
4030 · User Fee Revenue	0.00		232,256.68	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		2,103.00		
4100 · Interest Income	1,295.66	7,125.00	38,562.65	28,500.00	28,500.00
4130 · Development Impact Fee Revenue	0.00	1,375.00	17,572.28	16,500.00	16,500.00
4135 · Renter Recovery Fee Revenue	0.00	448.00	900.00	10,000.00	10,000.00
4190 · County Gate Closure Revenue	0.00		4,000.00	4,000.00	4,000.00
Total Income	16,164.01	19,735.08	886,445.17	823,939.00	823,939.00
Expense					
0100 · Salary/Wages	11,227.53	8,826.87	100,658.35	105,922.00	105,922.00
0102 · Extra Help	0.00	0.00	0.00	0.00	0.00
0306 · Health Insurance	1,341.02	1,183.37	15,556.75	14,200.00	14,200.00
0350 · Workers Comp Insurance	434.67	258.37	4,554.98	3,100.00	3,100.00
0500 · Agricultural	0.00	41.63	0.00	500.00	500.00
0600 · Clothing & Personal Supplies	81.23	6.25	81.23	75.00	75.00
0700 · Communications	370.80	250.00	3,263.53	3,000.00	3,000.00
0900 · Food	0.00	8.37	95.99	100.00	100.00
1000 · Household Expense	0.00	43.75	527.56	525.00	525.00
1100 · Liability Insurance	793.40	795.87	9,635.41	9,550.00	9,550.00
1300 · Equipment	0.00	43.75	597.01	525.00	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	58.37	218.74	700.00	700.00
1400.04 · Misc. Service	3,823.00	208.37	9,350.61	2,500.00	2,500.00
1400.05 · Contracted Maint.	1,456.00	1,633.37	19,080.84	19,600.00	19,600.00
1400.06 · Block Wall Repair	0.00	125.00	2,542.00	1,500.00	1,500.00
1400.07 · Drain Filter Maintenance	0.00	1,250.00	1,320.00	5,000.00	5,000.00
1400.08 · Winter Flood Cleanup	0.00	158.37	0.00	1,900.00	1,900.00
Total 1400 · Maint. Bldg. Improvements	5,279.00	3,433.48	34,362.19	32,200.00	32,200.00
1500 · Medical Supplies	0.00	12.50	0.00	150.00	150.00
1600 · Memberships	1,000.00	166.63	2,941.00	2,000.00	2,000.00
1800 · Office Expense	1,902.47	400.00	5,457.07	4,800.00	4,800.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	416.63	3,418.64	5,000.00	5,000.00
1900.03 · Pavement Consultant	3,032.50	333.37	3,032.50	4,000.00	4,000.00
1900.04 · CR&R Trash	2,797.77	2,941.63	34,217.67	35,300.00	35,300.00
1900.05 · District Auditing Services	3,132.00	691.63	8,604.00	8,300.00	8,300.00
1900.06 · Sand Grading	0.00	350.00	2,555.00	4,200.00	4,200.00
1900.08 · Medical Exam	0.00	4.13	0.00	50.00	50.00
1900.09 · Professional Office Temp	0.00	41.63	0.00	500.00	500.00
1900.10 · Checking Acct. Serv. Fees	0.00	25.00	180.00	300.00	300.00
1900.11 · LCP Committee	0.00	666.63	4,000.00	8,000.00	8,000.00

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1900.12 · Securitas	29,896.96	27,609.87	339,468.11	331,318.00	331,318.00
1900.13 · Computer Consultant	97.50	41.63	296.00	500.00	500.00
1900.14 · Bookkeeping Services	503.75	916.63	6,792.75	11,000.00	11,000.00
1900.15 · Assessment Fund - Admin	0.00	0.00	0.00	0.00	0.00
Total 1900 · Professional Services	39,460.48	34,038.78	402,564.67	408,468.00	408,468.00
1901 · County Fees Prop Tax	51.81		4,265.01		
2000 · Publications & Legal Notices	119.67	25.00	119.67	300.00	300.00
2100 · Rents/Leases Equipment	214.42	216.63	2,622.22	2,600.00	2,600.00
2200 · Rent/Leases Bldg. Improvements	193.50	116.63	1,876.50	1,400.00	1,400.00
2300 · Small Tools & Instruments	8.59	41.63	159.41	500.00	500.00
2400 · Special Department Expense	0.00	189.13	2,566.25	2,270.00	2,270.00
2603 · Transportation Travel-Manager	300.00		3,600.00		
2700 · Meeting & Conferences	104.26	75.00	221.26	900.00	900.00
2800 · Utilities	390.56	901.63	8,201.32	10,820.00	10,820.00
2900 · Depreciation Expense	3,539.44		42,473.28		
4000 · Fixed Assets Equipment	0.00		19,100.94		
4200 · Fixed Assets Bldg. & Improv.	0.00	541.63	3,739.72	6,500.00	6,500.00
4600 · General Reserve expense	0.00	16,961.13	33,100.65	203,534.00	203,534.00
4605 · General Reserve - Entry Project	0.00		38,069.15		
4700 · Beach Cleanup Expense	0.00		0.00	10,000.00	10,000.00
5020 · Miscellaneous Expense	0.00		1,303.74		
6561 · *Payroll Expenses	0.00		0.00		
Total Expense	66,812.85	68,578.03	741,714.86	823,939.00	823,939.00
Net Operating Expense	-50,648.84	-48,842.95	144,730.31	0.00	0.00
Other Income					
4035 · RR Parking Revenue	1,080.00		33,945.00	34,110.00	34,110.00
4050 · AD99-1 Assessment Collections	503.79		52,507.85		
4055 · AD99-1 Interest Income	154.66	266.63	2,742.76	3,200.00	3,200.00
Total Other Income	1,738.45	266.63	89,195.61	37,310.00	37,310.00
Other Expense					
4295 · RR Parking Expense - OCTA	0.00		31,744.00	32,250.00	32,250.00
4300.03 · AD99-1 Annual Professional Fees	0.00		2,172.27	3,500.00	3,500.00
4300.04 · AD99-1 Miscellaneous Expense	12.00		192.00		
4300.05 · AD99-1 County Fees	0.00		157.52		
5010.00 · AD99-1 Interest Expense	0.00		16,266.67	18,000.00	18,000.00
Total Other Expense	12.00		50,532.46	53,750.00	53,750.00
Net Other Income	1,726.45	266.63	38,663.15	-16,440.00	-16,440.00
Net Income	-48,922.39	-48,576.32	183,393.46	-16,440.00	-16,440.00