

Capistrano Bay Community Services District
Modified Statement of Net Assets, Revenues and Expenses from Operations

FY 2008: July 2007 - June 2008

	Prior FYE 06/30/08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total to Date
Operating Revenue/Expense														
Operating Revenue	895,257	229,739	2,705											232,444
Operating Expense	742,304	60,241	65,865											126,106
Change in Net Assets from Operations	152,953	169,498	(63,160)	0	0	0	0	0	0	0	0	0	0	106,338
Cash														
Bank of America Checking	3,968	2,998	75,202											
Bank of America Savings	82,616	49,540	50,095											
LAIF	1,110,997	1,119,565	1,119,904											
District Current Assets	35,712	240,665	106,500											
Total Cash before Bond	1,233,293	1,412,768	1,351,701	0	0	0	0	0	0	0	0	0	0	
Restricted Bond Accounts	106,001	106,645	102,306											
Non-Current Assets	1,059,449	1,055,910	1,129,598											
Special Assessment Receivable	442,188	442,188	389,680											
Total Assets	2,840,931	3,017,511	2,973,285	0	0	0	0	0	0	0	0	0	0	
Current Liabilities														
District Current Liabilities	23,659	34,820	19,142											
Interest Payable AD99-1	0	0												
Current Portion of Bond Payable	20,000	20,000	20,000	0	0	0	0	0	0	0	0	0	0	
Total Current Liabilities	43,659	54,820	39,142	0	0	0	0	0	0	0	0	0	0	
Long Term Liabilities														
Deferred Revenue AD99-1	155,517	155,517	155,517	0	0	0	0	0	0	0	0	0	0	
Long Term Portion-Bond Payable	310,000	310,000	310,000	0	0	0	0	0	0	0	0	0	0	
Total Liabilities	509,176	520,337	504,659	0	0	0	0	0	0	0	0	0	0	
Net Assets/ Equity														
Net Investment in Capital Assets	1,053,711	1,053,711	1,053,711	0	0	0	0	0	0	0	0	0	0	
Net Invest in Cap Assets AD99-1	(370,000)	(370,000)	(370,000)	0	0	0	0	0	0	0	0	0	0	
Restricted	397,556	397,556	397,556	0	0	0	0	0	0	0	0	0	0	
Emergency Reserve	250,000	250,000	310,000	0	0	0	0	0	0	0	0	0	0	
Capital Reserve	300,000	300,000	300,000	0	0	0	0	0	0	0	0	0	0	
Operating Reserve	700,488	865,907	777,359	0	0	0	0	0	0	0	0	0	0	
Net Assets/ Equity	2,331,755	2,497,174	2,468,626	0	0	0	0	0	0	0	0	0	0	
Total Liabilities and Net Assets	2,840,931	3,017,511	2,973,285	0	0	0	0	0	0	0	0	0	0	
Net Operating Cash Position (cash less District current liabilities)	1,209,634	1,377,948	1,332,559	0	0	0	0	0	0	0	0	0	0	