

Capistrano Bay District Statement of Net Assets

As of May 31, 2011

	May 31, 11
ASSETS	
Current Assets	
Checking/Savings	
0020 - LAIF	
0020.50 - LAIF FMV	21.78
0020 - LAIF - Other	13,324.46
Total 0020 - LAIF	13,346.24
0042 - WFB Non-Interest Checking	199,960.00
0043 - Farmers & Merchants Bank	318,519.62
Total Checking/Savings	531,825.86
Accounts Receivable	
1200 - Accounts Receivable	4,000.00
Total Accounts Receivable	4,000.00
Other Current Assets	
12100 - Inventory Asset	1,530.00
0021 - Petty Cash	2.00
0022 - Prepaid Expenses	4,874.76
0030 - Bond Investment with Agt AD99-1	
0032 - Reserve Fund	34,617.65
0033 - Redemption Fund	86,273.08
Total 0030 - Bond Investment with Agt AD99-1	120,890.73
Total Other Current Assets	127,297.49
Total Current Assets	663,123.35
Fixed Assets	
4265 - Construction in Process (CIP)	418,668.97
4280 - Depreciable assets	
4280.1 - Structures	129,534.00
4280.2 - Security	24,706.77
4280.3 - Maintenance	37,502.00
4280.4 - Administrative	8,217.00
4280.5 - Road Systems	8,686.00
4280.7 - Infrastructure	1,109,933.00
Total 4280 - Depreciable assets	1,318,578.77
4285 - Accumulated Depreciation	
4285.1 - Accum Deprec-Structure	-66,131.22
4285.2 - Accum Deprec-Security	-15,396.86
4285.3 - Accum Deprec-Maintenance	-18,758.64
4285.4 - Accum Deprec -Admin	-7,195.22
4285.5 - Accum Deprec-Infrastructure	-292,772.88
Total 4285 - Accumulated Depreciation	-400,254.82
Total Fixed Assets	1,336,992.92

Capistrano Bay District Statement of Net Assets

As of May 31, 2011

	May 31, 11
Other Assets	
4290 · Special Assessment Rec AD99-1	249,455.84
Total Other Assets	249,455.84
 TOTAL ASSETS	 2,249,572.11
 LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
3000 · Accounts Payable	30,768.28
Total Accounts Payable	30,768.28
Other Current Liabilities	
5100 · *Payroll Liabilities	-1.00
5200 · Accrued Vacations	8,809.88
5900 · Current Portion of Bond AD99-1	25,000.00
Total Other Current Liabilities	33,808.88
Total Current Liabilities	64,577.16
Long Term Liabilities	
4905 · Deferred Revenue AD99-1	84,416.66
4900 · Bonds Payable AD99-1	235,000.00
Total Long Term Liabilities	319,416.66
Total Liabilities	383,993.82
 Equity	
5010 · Net investment in Cap Assets	1,053,711.00
5030 · Net Invest in Cap Assets AD99-1	-370,000.00
5040 · Restricted AD99-1	397,556.00
5050 · Unrestricted	
4601 · Emergency Reserve	250,000.00
5050 · Unrestricted - Other	573,775.64
Total 5050 · Unrestricted	823,775.64
1110 · Retained Earnings	810,345.80
Net Income	-849,810.15
Total Equity	1,865,578.29
 TOTAL LIABILITIES & EQUITY	 2,249,572.11

Capistrano Bay Community Services District
Modified Statement of Net Assets, Revenues and Expenses from Operations
FY 2009: July 2009 - June 2010

	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Total to Date
Operating Revenue/Expense														
Operating Revenue		243,949	1,462	22,590	778	27,548	305,785	28,556	1,248	36,191	218,780	9,870		896,757
Operating Expense		253,802	493,771	212,691	179,652	75,149	104,266	99,079	81,168	81,459	78,017	101,003		1,760,057
Change in Net Assets from Operations		(9,853)	(492,309)	(190,101)	(178,874)	(47,601)	201,519	(70,523)	(79,920)	(45,268)	140,763	(91,133)	0	(863,300)
Cash														
LAIF	13,279	13,297	13,297	13,297	13,314	13,314	13,314	13,314	13,314	13,314	13,329	13,346		
Wells Fargo Account	299,980	299,980	299,980	299,980	299,980	299,980	299,980	199,960	199,960	199,960	199,960	199,960		
Farmers and Merchants Bank	926,260	772,098	456,323	273,525	191,370	45,704	281,776	329,520	249,742	220,285	415,156	318,520		
Wells Fargo CDs														
District Current Assets	40,658	215,583	111,871	64,054	45,112	36,061	86,927	42,449	37,583	34,976	32,173	10,407		
Total Cash before Bond	1,280,177	1,300,958	881,471	650,856	549,776	395,059	681,997	585,243	500,599	468,535	660,618	542,233	0	
Restricted Bond Accounts	113,223	113,224	111,725	76,251	76,251	76,252	85,632	106,484	106,305	96,706	100,605	120,891		
Non-Current Assets	1,535,901	1,496,580	1,480,621	1,464,662	1,448,704	1,432,745	1,416,786	1,400,828	1,384,869	1,369,097	1,352,952	1,336,993		
Special Assessment Receivable	325,999	325,999	325,999	325,999	325,999	275,698	269,820	269,820	269,820	269,820	249,456	249,456		
Total Assets	3,255,300	3,236,761	2,799,816	2,517,768	2,400,730	2,179,754	2,454,235	2,362,375	2,261,593	2,204,158	2,363,631	2,249,573	0	
Current Liabilities														
District Current Liabilities	116,711	106,957	178,412	119,111	126,059	41,391	46,631	60,901	49,287	39,099	40,854	39,577		
Interest Payable AD99-1	6,983													
Current Portion of Bond Payable	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	
Total Current Liabilities	148,694	131,957	203,412	144,111	151,059	66,391	71,631	85,901	74,287	64,099	65,854	64,577	0	
Long Term Liabilities														
Deferred Revenue AD99-1	131,217	131,217	131,217	131,217	131,217	84,417	84,417	84,417	84,417	84,417	84,417	84,417	0	
Long Term Portion-Bond Payable	260,000	260,000	260,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	0	
Total Liabilities	539,911	523,174	594,629	510,328	517,276	385,808	391,048	405,318	393,704	383,516	385,271	383,994	0	
Net Assets/ Equity														
Net Investment in Capital Assets	1,053,711	1,053,711	1,053,711	1,053,711	1,053,711	1,053,711	1,053,711	1,053,711	1,053,711	1,053,711	1,053,711	1,053,711	0	
Net Invest in Cap Assets AD99-1	(370,000)	(370,000)	(370,000)	(370,000)	(370,000)	(370,000)	(370,000)	(370,000)	(370,000)	(370,000)	(370,000)	(370,000)	0	
Restricted	397,556	397,556	397,556	397,556	397,556	397,556	397,556	397,556	397,556	397,556	397,556	397,556	0	
Emergency Reserve	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	0	
Capital Reserve	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	0	
Operating Reserve	1,084,122	1,082,320	573,920	376,173	252,187	162,679	431,920	325,790	236,622	189,375	347,093	234,312		
Net Assets/ Equity	2,715,389	2,713,587	2,205,187	2,007,440	1,883,454	1,793,946	2,063,187	1,957,057	1,867,889	1,820,642	1,978,360	1,865,579	0	
Total Liabilities and Net Assets	3,255,300	3,236,761	2,799,816	2,517,768	2,400,730	2,179,754	2,454,235	2,362,375	2,261,593	2,204,158	2,363,631	2,249,573	0	
Net Operating Cash Position (cash less District current liabilities)														
	1,163,466	1,194,001	703,059	531,745	423,717	353,668	635,366	524,342	451,312	429,436	619,764	502,656	0	

Capistrano Bay Community Services District
Estimated Cash Report
FY 2009: July 2009 - June 2010

	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11
Cash													
LAIF	13,274	13,274	13,274	13,297	13,314	13,314	13,314	13,314	13,314	13,314	13,330	13,346	13,346
Wells Fargo Account	299,980	299,980	299,980	299,980	299,980	299,980	299,980	199,960	199,960	199,960	199,960	199,960	199,960
Farmers & Merchants	922,237	772,098	456,323	273,525	191,370	45,704	281,776	329,520	249,742	220,285	415,156	318,520	257,739
Total Cash	1,235,491	1,085,352	769,577	586,802	504,664	358,998	595,070	542,794	463,016	433,559	628,446	531,826	471,045
Net Income (Loss) from Budget													(60,781)
Capital Project Estimates													
Estimated Total Cash Requirements													(60,781)
Net Cash (Total Cash - Total Cash Requirements)													531,826

Capistrano Bay Community Services District
Budget vs. Actual
Statements of Revenues, Expenses, and Changes in Net Assets
Budget vs Actual May 2011

	May 11	Budget	Jul '10 - May 11	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	9,283.84	91,000.00	659,438.88	637,000.00	650,000.00
4030 · User Fee Revenue	0.00		223,963.65	225,000.00	225,000.00
4080 · Summer Trash Collection	0.00		3,420.00	3,000.00	3,000.00
4090 · Miscellaneous Revenue	0.00	0.00	604.28	0.00	0.00
4095 · Transponder Revenue	570.00		5,281.00		
4100 · Interest Income	16.65		49.07	206.25	275.00
4130 · Development Impact Fee Revenue	0.00	202.92	0.00	2,232.12	2,435.00
4190 · County Gate Closure Revenue	0.00		4,000.00	4,000.00	4,000.00
Total Income	9,870.49	91,202.92	896,756.88	871,438.37	884,710.00
	9,870.49	91,202.92	896,756.88	871,438.37	884,710.00
Expense					
0100 · Salary/Wages	10,445.77	10,750.00	109,313.33	118,250.00	129,000.00
0100.1 · Auto Allowance-Manager	337.32	325.00	3,710.54	3,575.00	3,900.00
0306 · Health Insurance	1,654.84	1,435.00	17,124.97	15,785.00	17,220.00
0350 · Workers Comp Insurance	268.67	350.00	2,592.34	3,850.00	4,200.00
0700 · Communications	473.51	375.00	3,914.41	4,125.00	4,500.00
1000 · Household Expense	0.00		100.00		
1100 · Liability Insurance	8,607.54	900.00	21,945.34	9,900.00	10,800.00
1300 · Equipment	239.60	47.92	1,603.59	527.12	575.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint, Roof, Plumbing, etc	0.00	41.67	4,779.57	458.37	500.00
1400.04 · Misc. Service	516.62	250.00	9,206.90	2,750.00	3,000.00
1400.05 · Contracted Maint.	1,341.00	1,791.67	19,224.99	19,708.37	21,500.00
1400.06 · Block Wall and Fence Repair	0.00	250.00	1,360.00	2,750.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00	416.67	4,861.85	4,583.37	5,000.00
1400.08 · Winter Flood Cleanup	0.00	416.67	6,120.68	4,583.37	5,000.00
Total 1400 · Maint. Bldg. Improvements	1,857.62	3,166.68	45,553.99	34,833.48	38,000.00
1600 · Memberships	0.00	233.33	2,715.00	2,566.63	2,800.00
1800 · Office Expense	679.87	575.00	6,162.53	6,325.00	6,900.00
1900 · Professional Services					
1900.01 · Legal Expenses	20,000.00	416.67	27,809.03	4,583.37	5,000.00
1900.03 · Pavement Consultant	0.00	166.67	3,700.00	1,833.37	2,000.00
1900.04 · CR&R Trash	3,287.92	3,500.00	38,857.45	38,500.00	42,000.00
1900.05 · District Auditing Services	1,818.00	1,083.33	9,805.00	11,916.63	13,000.00
1900.06 · Sand Grading	0.00	350.00	840.00	3,850.00	4,200.00
1900.09 · Professional Office Temp	498.64	41.67	630.56	458.37	500.00
1900.10 · Checking Acct. Serv. Fees	-13.20	8.33	26.80	91.63	100.00
1900.11 · LCP Committee	0.00	500.00	5,525.00	5,500.00	6,000.00
1900.12 · Securitas	28,374.55	29,266.67	326,196.83	321,933.37	351,200.00
1900.13 · Computer Consultant	0.00	16.67	990.54	183.37	200.00
1900.14 · Bookkeeping Services	562.50	729.17	8,479.25	8,020.87	8,750.00
Total 1900 · Professional Services	54,528.41	36,079.18	422,860.46	396,870.98	432,950.00
1901 · County Fees Prop Tax	12.74	516.67	6,966.87	5,683.37	6,200.00

Capistrano Bay Community Services District
Budget vs. Actual
Statements of Revenues, Expenses, and Changes in Net Assets
Budget vs Actual May 2011

	May 11	Budget	Jul '10 - May 11	YTD Budget	Annual Budget
2100 · Rents/Leases Equipment	216.41	225.00	2,380.51	2,475.00	2,700.00
2200 · Rent/Leases Bldg. Improvements	1,172.50	229.17	7,134.42	2,520.87	2,750.00
2300 · Small Tools & Instruments	0.00	116.67	1,885.18	1,283.37	1,400.00
2400 · Special Department Expense	0.00	375.00	5,154.54	4,125.00	4,500.00
2600 · Patrol Vehicle O&M	63.20	66.67	690.04	733.37	800.00
2700 · Meeting & Conferences	0.00	75.00	0.00	825.00	900.00
2800 · Utilities	900.91	1,166.67	14,206.14	12,833.37	14,000.00
2900 · Depreciation Expense	3,958.69	0.00	43,545.59	0.00	0.00
4000 · Fixed Assets Equipment	0.00	150.00	1,890.00	1,650.00	1,800.00
4200 · Fixed Assets Bldg. & Improv.	0.00	5,125.00	2,905.00	56,375.00	61,500.00
4600 · General Reserve expense	13,350.00	10,937.25	144,504.64	120,309.75	131,247.00
4605 · General Reserve - Entry Project	2,050.27	0.00	865,507.44	0.00	0.00
4610 · General Reserve NG Parking	0.00		7,766.95		
4700 · Beach Cleanup Expense	0.00	833.33	17,386.63	9,166.63	10,000.00
5020 · Miscellaneous Expense	184.88	0.00	521.43	0.00	0.00
6561 · *Payroll Expenses	0.00		15.55		
Total Expense	101,002.75	74,053.54	1,760,057.43	814,588.94	888,642.00
Net Ordinary Income	-91,132.26	17,149.38	-863,300.55	56,849.43	-3,932.00
4035 · RR Parking Revenue	0.00		37,500.00	39,300.00	39,300.00
4050 · AD99-1 Assessment Collections	0.00		26,259.20		
4055 · AD99-1 Interest Income	0.81		7.85		0.00
Other Income	0.81		63,767.05	39,300.00	39,300.00
4295 · RR Parking Expense - OCTA	0.00		34,015.00	35,368.00	35,368.00
4300.02 · AD99-1 Annual Trustee Fee	0.00		0.00		0.00
4300.03 · AD99-1 Annual Professional Fees	78.50		3,095.24		0.00
4300.04 · AD99-1 Miscellaneous Expense	0.00		74.75		0.00
4300.05 · AD99-1 County Fees	0.00		0.00		0.00
5010.00 · AD99-1 Interest Expense	0.00		13,091.66		0.00
Other Expense	78.50		50,276.65	35,368.00	35,368.00
Net Other Income	-77.69		13,490.40	3,932.00	3,932.00
Net Income	-91,209.95	17,149.38	-849,810.15	60,781.43	0.00

Capistrano Bay District
Detail 4600
May, 2011

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>	
05/27/2011	Peter & Associates	Repair	1,350.00	1,350.00
05/31/2011		monthly reserve	12,000.00	13,350.00
			<u>13,350.00</u>	

Capistrano Bay District
Statement of Net Assets
Subledger for Various Items
May 31, 2011

Account 1200 Accounts Receivable

Summer Trash	-
User Fee	-
Railroad Parking	-
OC Gate Services	4,000.00
	<u>4,000.00</u>

Account 0022 Prepaid Expenses

Workers Comp April - June	260.64
Storage Jan - June	207.00
Website Hosting July Aug Sept	120.00
SDRMA Liability insurance	896.61
SDRMA Additional Liability Insurance	626.72
SDRMA Additional Liability Insurance	1,416.85
80% of Citation Booklet Costs	1,346.94
	<u>4,874.76</u>

Account 3000 Accounts Payable

Allan McGee	175.00
American Mini Storage	(575.00)
Bemus Landscape, Inc.	366.62
Charles Z. Fedak & Company	1,818.00
Cox Communications	95.84
Larry P. Robinson	(800.00)
Linda S. Halley, CPA	300.00
Palisades United Methodist Church	200.00
Purpose Media	40.20
SC Builders, Inc.	325.27
Securitas	27,693.55
Signs By Creations Unlimited	69.60
Smart&Final	154.19
South Coast Water District	345.22
Staples	153.80
Strategic Staffing, Inc.	115.43
The UPS Store	290.56
	<u>30,768.28</u>

Capistrano Bay District
Profit & Loss Budget Overview

July 2010 through June 2011

	Jul 10	Aug 10	Sep 10	Oct 10	Nov 10	Dec 10	Jan 11	Feb 11	Mar 11	Apr 11	May 11	Jun 11	Total
Ordinary Income/Expense													
Income													
4010 - Property Tax Revenue					65,000.00	234,000.00	84,500.00		45,500.00	117,000.00	91,000.00	13,000.00	650,000.00
4030 - User Fee Revenue	225,000.00												225,000.00
4080 - Summer Trash Collection				3,000.00									3,000.00
4100 - Interest Income			68.75			68.75			68.75			68.75	275.00
4130 - Development Impact Fee Revenue	202.92	202.92	202.92	202.92	202.92	202.92	202.92	202.92	202.92	202.92	202.92	202.88	2,435.00
4190 - County Gate Closure Revenue									4,000.00				4,000.00
Total Income	225,202.92	202.92	271.67	3,202.92	65,202.92	234,271.67	84,702.92	202.92	49,771.67	117,202.92	91,202.92	13,271.63	884,710.00
Expense													
0100 - Salary/Wages	10,750.00	10,750.00	10,750.00	10,750.00	10,750.00	10,750.00	10,750.00	10,750.00	10,750.00	10,750.00	10,750.00	10,750.00	129,000.00
0306 - Health Insurance	1,435.00	1,435.00	1,435.00	1,435.00	1,435.00	1,435.00	1,435.00	1,435.00	1,435.00	1,435.00	1,435.00	1,435.00	17,220.00
0350 - Workers Comp Insurance	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	4,200.00
0700 - Communications	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	4,500.00
1100 - Liability Insurance	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	10,800.00
1300 - Equipment	47.92	47.92	47.92	47.92	47.92	47.92	47.92	47.92	47.92	47.92	47.92	47.88	575.00
1400 - Maint. Bldg. Improvements													
1400.01 - Paint Bldg.	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.63	500.00
1400.04 - Misc. Service	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,000.00
1400.05 - Contracted Maint.	1,791.67	1,791.67	1,791.67	1,791.67	1,791.67	1,791.67	1,791.67	1,791.67	1,791.67	1,791.67	1,791.67	1,791.63	21,500.00
1400.06 - Block Wall Repair	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,000.00
1400.07 - Drain Filter Maintenance	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.63	5,000.00
1400.08 - Winter Flood Cleanup	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.63	5,000.00
Total 1400 - Maint. Bldg. Improvements	3,166.68	3,166.68	3,166.68	3,166.68	3,166.68	3,166.68	3,166.68	3,166.68	3,166.68	3,166.68	3,166.68	3,166.52	38,000.00
1600 - Memberships	233.33	233.33	233.33	233.33	233.33	233.33	233.33	233.33	233.33	233.33	233.33	233.37	2,800.00
1800 - Office Expense	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	6,900.00
1900 - Professional Services													
1900.01 - Legal Expenses	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.63	5,000.00
1900.03 - Pavement Consultant	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.63	2,000.00
1900.04 - CR&R Trash	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	42,000.00
1900.05 - District Auditing Services	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.37	13,000.00
1900.06 - Sand Grading	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	4,200.00
1900.09 - Professional Office Temp	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.63	500.00
1900.10 - Checking Acct. Serv. Fees	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.37	100.00
1900.11 - LCP Committee	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00
1900.12 - Securitas	29,266.67	29,266.67	29,266.67	29,266.67	29,266.67	29,266.67	29,266.67	29,266.67	29,266.67	29,266.67	29,266.67	29,266.63	351,200.00
1900.13 - Computer Consultant	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.63	200.00
1900.14 - Bookkeeping Services	729.17	729.17	729.17	729.17	729.17	729.17	729.17	729.17	729.17	729.17	729.17	729.13	8,750.00
Total 1900 - Professional Services	36,079.18	36,079.18	36,079.18	36,079.18	36,079.18	36,079.18	36,079.18	36,079.18	36,079.18	36,079.18	36,079.18	36,079.02	432,950.00
1901 - County Fees Prop Tax	516.67	516.67	516.67	516.67	516.67	516.67	516.67	516.67	516.67	516.67	516.67	516.63	6,200.00
2100 - Rents/Leases Equipment	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	2,700.00
2200 - Rent/Leases Bldg. Improvements	229.17	229.17	229.17	229.17	229.17	229.17	229.17	229.17	229.17	229.17	229.17	229.13	2,750.00
2300 - Small Tools & Instruments	116.67	116.67	116.67	116.67	116.67	116.67	116.67	116.67	116.67	116.67	116.67	116.63	1,400.00
2400 - Special Department Expense	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	4,500.00
2600 - Transportation Travel-General	66.67	66.67	66.67	66.67	66.67	66.67	66.67	66.67	66.67	66.67	66.67	66.63	800.00
2603 - Transportation Travel-Manager	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	3,900.00
2700 - Meeting & Conferences	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	900.00
2800 - Utilities	1,166.67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.63	14,000.00
4000 - Fixed Assets Equipment	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,800.00
4200 - Fixed Assets Bldg. & Improv.	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	5,125.00	61,500.00
4600 - General Reserve expense	10,937.25	10,937.25	10,937.25	10,937.25	10,937.25	10,937.25	10,937.25	10,937.25	10,937.25	10,937.25	10,937.25	10,937.25	131,247.00
4700 - Beach Cleanup Expense	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.37	10,000.00
Total Expense	74,053.54	74,053.54	74,053.54	74,053.54	74,053.54	74,053.54	74,053.54	74,053.54	74,053.54	74,053.54	74,053.54	74,053.06	888,642.00
Net Ordinary Income	151,149.38	-73,850.62	-73,781.87	-70,850.62	-8,850.62	160,218.13	10,649.38	-73,850.62	-24,281.87	43,149.38	17,149.38	-60,781.43	-3,932.00
Other Income													
4035 - RR Parking Revenue							39,300.00						39,300.00
Total Other Income							39,300.00					0.00	39,300.00
Other Expense													
4295 - RR Parking Expense - OCTA							35,368.00						35,368.00
Total Other Expense							35,368.00					0.00	35,368.00
Net Other Income							3,932.00					0.00	3,932.00
Net Income	151,149.38	-73,850.62	-73,781.87	-70,850.62	-8,850.62	160,218.13	14,581.38	-73,850.62	-24,281.87	43,149.38	17,149.38	-60,781.43	0.00

Capistrano Bay District Checks Written During the Month May 2011

	Date	Num	Name	Cost Code	Amount
May 11	05/10/2011	6819	Bemus Landscape, Inc.	1400.05	-725.00
	05/10/2011	6820	CA EDD	5020	-149.63
	05/10/2011	6821	CR&R Incorporated	1900.04	-3,037.00
	05/10/2011	6822	CR&R Incorporated	1900.04	-250.92
	05/10/2011	6823	Dwelling Live	1900.12	-551.00
	05/10/2011	6824	Palisades United Methodist Church	2200	-200.00
	05/10/2011	6825	Purpose Media	0700	-55.20
	05/10/2011	6826	SDG&E	2800	-544.29
	05/10/2011	6827	SDRMA	1100	-8,501.10
	05/10/2011	6828	Securitas	1900.12	-66.60
	05/10/2011	6829	Smart&Final	1800	-39.45
	05/10/2011	6830	Strategic Staffing, Inc.	1900.09	-164.90
	05/10/2011	6831	Toshiba Financial Services	2100	-216.41
	05/10/2011	6832	Linda S. Halley, CPA	1900.14	-375.00
	05/10/2011	6833	Rutan & Tucker LLP	1900.01	-1,715.77
	05/10/2011	6834	Rutan & Tucker LLP	1900.01	-1,691.71
	05/10/2011	6835	Rutan & Tucker LLP	1900.01	-363.00
	05/17/2011	6836	Corum & Kugelman LLP	1900.01	-20,000.00
	05/27/2011	6839	American Mini Storage	2200	-575.00
	05/27/2011	6840	Bemus Landscape, Inc.	1400.05	-455.79
	05/27/2011	6841	CalPers	0306	-1,481.92
	05/27/2011	6842	Coastal Blue Corporation	1800	-8.90
	05/27/2011	6843	Coastal Maintenance	1400.05	-441.00
	05/27/2011	6844	Cox Communications	0700	-93.45
	05/27/2011	6845	Cox Communications	0700	-204.02
	05/27/2011	6846	Elrod Electrical Services, Inc.	4605	-1,725.00
	05/27/2011	6847	Fenceworks, Inc.	2400	-125.00
	05/27/2011	6848	Jackson Business Consulting	na	0.00
	05/27/2011	6849	John's Painting, Inc.	1400.01	-1,530.00
	05/27/2011	6850	Larry P. Robinson	2200	-800.00
	05/27/2011	6851	Linda S. Halley, CPA	1900.14	-262.50
	05/27/2011	6852	Mobile Mini, Inc	2400	-184.88
	05/27/2011	6853	PACE	1300	-170.00
	05/27/2011	6854	Peter & Associates	4600	-1,350.00
	05/27/2011	6855	Purpose Media	0700	-120.00
	05/27/2011	6856	RHF, Inc.	1300	-65.00
	05/27/2011	6857	RHF, Inc.	1300	-65.00
	05/27/2011	6858	SDG&E	2800	-16.65
	05/27/2011	6859	SDG&E	2800	-330.14
	05/27/2011	6860	Securitas	1900.12	-27,693.55
	05/27/2011	6861	South Coast Water District	2800	-69.71
	05/27/2011	6862	South Coast Water District	2800	-508.04
	05/27/2011	6863	Staples	1800	-153.80
	05/27/2011	6864	Strategic Staffing, Inc.	1900.09	-218.31
	05/27/2011	6865	Bee Busters	0500	-150.00
	05/27/2011	6866	Staples Advantage	1800	-64.51
	05/27/2011	6867	The Gas Company	1400.04	-299.43

May 11