

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

	Aug 11	Budget	Jul - Aug 11	YTD Budget	Annual Budget
<b>Operating Income</b>					
<b>Income</b>					
4010 - Property Tax Revenue	93.85	200.00	15,680.00	500.00	665,300.00
4030 - User Fee Revenue	0.00		223,428.77	226,600.00	226,600.00
4080 - Summer Trash Collection	0.00		0.00		3,420.00
4090 - Miscellaneous Revenue	100.00		100.00		
4095 - Transponder Revenue	510.00		1,035.00		
4100 - Interest Income	0.00		0.00		49.00
4130 - Development Impact Fee Revenue	12,150.64	833.00	21,028.19	1,670.00	10,000.00
4190 - County Gate Closure Revenue	4,000.00		4,000.00		4,000.00
<b>Total Income</b>	<b>16,854.49</b>	<b>1,033.00</b>	<b>265,271.96</b>	<b>228,770.00</b>	<b>909,369.00</b>
	16,854.49	1,033.00	265,271.96	228,770.00	909,369.00
<b>Expense</b>					
0011 - Employee Expense					
0100 - Salary/Wages	8,526.19	9,750.00	16,589.05	19,500.00	117,000.00
0101 - Salary/Wages - Security	1,317.50	2,750.00	3,022.50	5,500.00	33,000.00
0110 - Auto Allowance-Manager	337.32		674.64		
0200 - Payroll Tax Expense	632.77		1,260.91		
0306 - Health Insurance	1,654.41	1,508.33	4,791.17	3,016.70	18,100.00
0350 - Workers Comp Insurance	197.66	329.17	395.32	658.30	3,950.00
<b>Total 0011 - Employee Expense</b>	<b>12,665.85</b>	<b>14,337.50</b>	<b>26,733.59</b>	<b>28,675.00</b>	<b>172,050.00</b>
0700 - Communications	312.23	375.00	781.13	750.00	4,500.00
1100 - Liability Insurance	2,225.92	2,226.00	5,964.19	4,452.00	26,712.00
1300 - Equipment	0.00	60.42	0.00	120.80	725.00
1400 - Maint. Bldg. Improvements					
1400.01 - Paint, Roof, Plumbing, etc	0.00	500.00	125.00	1,000.00	6,000.00
1400.04 - Misc. Service	0.00	308.33	1,678.77	616.70	3,700.00
1400.05 - Contracted Maint.	1,496.53	2,391.67	3,173.85	4,783.30	28,700.00
1400.06 - Block Wall and Fence Repair	0.00	250.00	0.00	500.00	3,000.00
1400.07 - Drain Filter Maintenance	526.80	416.67	1,846.80	833.30	5,000.00
1400.08 - Winter Flood Cleanup	898.96	833.33	898.96	1,666.70	10,000.00
<b>Total 1400 - Maint. Bldg. Improvements</b>	<b>2,922.29</b>	<b>4,700.00</b>	<b>7,723.38</b>	<b>9,400.00</b>	<b>56,400.00</b>
1600 - Memberships	0.00	258.33	1,200.00	516.70	3,100.00
1800 - Office Expense	366.69	575.00	1,025.39	1,150.00	6,900.00
1900 - Professional Services					
1900.01 - Legal Expenses	115.50	1,250.00	115.50	2,500.00	15,000.00
1900.04 - CR&R Trash	4,651.81	3,500.00	7,874.24	7,000.00	42,000.00
1900.05 - District Auditing Services	0.00	1,187.50	3,962.00	2,375.00	14,250.00
1900.06 - Sand Grading	0.00	350.00	0.00	700.00	4,200.00
1900.09 - Professional Office Temp	0.00	191.67	0.00	383.30	2,300.00
1900.10 - Checking Acct. Serv. Fees	0.00	8.33	0.00	16.70	100.00
1900.11 - LCP Comittee	0.00	500.00	5,430.00	1,000.00	6,000.00
1900.12 - Security Expenses	28,303.05	29,250.08	60,154.17	58,500.20	351,001.00
1900.13 - Computer Consultant	0.00	25.00	0.00	50.00	300.00
1900.14 - Bookkeeping Services	243.75	729.17	1,275.00	1,458.30	8,750.00

**Capistrano Bay Community Services District**  
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**Budget vs Actual August 2011**

	Aug 11	Budget	Jul - Aug 11	YTD Budget	Annual Budget
<b>Total 1900 - Professional Services</b>	33,314.11	36,991.75	78,810.91	73,983.50	443,901.00
1901 - County Fees Prop Tax	0.00	616.67	12.18	1,233.30	7,400.00
2100 - Rents/Leases Equipment	818.58	225.00	1,034.99	450.00	2,700.00
2200 - Rent/Leases Bldg. Improvements	1,030.00	1,126.67	1,945.00	2,253.30	13,520.00
2300 - Small Tools & Instruments	0.00	141.67	0.00	283.30	1,700.00
2400 - Special Department Expense	0.00	479.17	0.00	958.30	5,750.00
2600 - Patrol Vehicle O&M	58.50	75.00	119.90	150.00	900.00
2700 - Meeting & Conferences	0.00	75.00	0.00	150.00	900.00
2800 - Utilities	2,776.78	1,833.33	4,258.16	3,666.70	22,000.00
2900 - Depreciation Expense	3,958.69		7,917.38		
4000 - Fixed Assets Equipment	0.00	166.67	0.00	333.30	2,000.00
4200 - Fixed Assets Bldg. & Improv.	0.00	13,083.83	0.00	26,167.70	157,000.00
4600 - General Reserve expense	958.50	958.50	1,917.00	1,917.00	11,502.00
4605 - General Reserve - Entry Project	1,077.50		815.00		
4610 - General Reserve Admin Office Pr	0.00		0.00		
4700 - Beach Cleanup Expense	0.00	833.33	0.00	1,666.70	10,000.00
<b>Total Expense</b>	62,485.64	79,138.84	140,258.20	158,277.60	949,660.00
<b>Net Operating Income</b>	-45,631.15	-78,105.84	125,013.76	70,492.40	-40,291.00
4035 - RR Parking Revenue	0.00		0.00		37,900.00
4050 - AD99-1 Assessment Collections	0.00		1,620.91		
4055 - AD99-1 Interest Income	1.02		2.01		
	1.02		1,622.92		37,900.00
4295 - RR Parking Expense - OCTA	0.00		0.00		35,715.00
4300.03 - AD99-1 Annual Professional Fees	1,500.00		1,500.00		
	1,500.00		1,500.00		35,715.00
<b>Net Other Income</b>	-1,498.98		122.92		2,185.00
<b>Net Income</b>	-47,130.13	-78,105.84	125,136.68	70,492.40	-38,106.00

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

	Jul 11	Budget	Jul 11	YTD Budget	Annual Budget
<b>Income</b>					
4010 · Property Tax Revenue	15,586.15		15,586.15		
4030 · User Fee Revenue	223,428.77		223,428.77		
4095 · Transponder Revenue	525.00		525.00		
4130 · Development Impact Fee Revenue	8,877.55		8,877.55		
<b>Total Income</b>	<b>248,417.47</b>		<b>248,417.47</b>		
<b>Gross Profit</b>					
	248,417.47		248,417.47		
<b>Expense</b>					
<b>0011 · Employee Expense</b>					
0100 · Salary/Wages	8,062.86		8,062.86		
0101 · Salary/Wages - Security	1,705.00		1,705.00		
0110 · Auto Allowance-Manager	337.32		337.32		
0200 · Payroll Tax Expense	628.14		628.14		
0306 · Health Insurance	3,136.76		3,136.76		
0350 · Workers Comp Insurance	197.66		197.66		
<b>Total 0011 · Employee Expense</b>	<b>14,067.74</b>		<b>14,067.74</b>		
<b>0700 · Communications</b>					
	468.90		468.90		
<b>1100 · Liability Insurance</b>					
	3,738.27		3,738.27		
<b>1400 · Maint. Bldg. Improvements</b>					
1400.01 · Paint, Roof, Plumbing, etc	825.00		825.00		
1400.04 · Misc. Service	978.77		978.77		
1400.05 · Contracted Maint.	1,677.32		1,677.32		
1400.07 · Drain Filter Maintenance	1,320.00		1,320.00		
<b>Total 1400 · Maint. Bldg. Improvements</b>	<b>4,801.09</b>		<b>4,801.09</b>		
<b>1600 · Memberships</b>					
	1,200.00		1,200.00		
<b>1800 · Office Expense</b>					
	658.70		658.70		
<b>1900 · Professional Services</b>					
1900.04 · CR&R Trash	3,222.43		3,222.43		
1900.05 · District Auditing Services	3,962.00		3,962.00		
1900.11 · LCP Committee	5,430.00		5,430.00		
1900.12 · Security Expenses	31,851.12		31,851.12		
1900.14 · Bookkeeping Services	1,031.25		1,031.25		
<b>Total 1900 · Professional Services</b>	<b>45,496.80</b>		<b>45,496.80</b>		
<b>1901 · County Fees Prop Tax</b>					
	12.18		12.18		
<b>2100 · Rents/Leases Equipment</b>					
	216.41		216.41		
<b>2200 · Rent/Leases Bldg. Improvements</b>					
	915.00		915.00		
<b>2600 · Patrol Vehicle O&amp;M</b>					
	61.40		61.40		
<b>2800 · Utilities</b>					
	1,481.38		1,481.38		
<b>2900 · Depreciation Expense</b>					
	3,958.69		3,958.69		
<b>4600 · General Reserve expense</b>					
	12,000.00		12,000.00		
<b>4605 · General Reserve - Entry Project</b>					
	-262.50		-262.50		
<b>4610 · General Reserve NG Parking</b>					
	-79,667.00		-79,667.00		

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

	Jul 11	Budget	Jul 11	YTD Budget	Annual Budget
<b>Total Expense</b>	9,147.06		9,147.06		
<b>Net Operating Income</b>	239,270.41		239,270.41		
<b>Other Income</b>					
<b>4050 - AD99-1 Assessment Collections</b>	1,620.91		1,620.91		
<b>Total Other Income</b>	1,620.91		1,620.91		
<b>Net Other Income</b>	1,620.91		1,620.91		
<b>Net Income</b>	240,891.32		240,891.32		

Capistrano Bay District  
Detail 4600  
August, 2011

Date	Name	Memo	Amount
08/31/2011		monthly reserve	958.50
			<u>958.50</u>

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

**Account 1200 Accounts Receivable**

Summer Trash	-
User Fee	18,567.04
Railroad Parking	-
OC Gate Services	4,000.00
	<u>22,567.04</u>

**Account 0022 Prepaid Expenses**

Workers Comp August - Sept	197.68
Storage Sep - December	460.00
Website Hosting Sept Oct Nov	120.00
Staples - Overpayment in May 2011 to be applied	153.80
SDRMA Liability Insurance	22,259.27
80% of Citation Booklet Costs	1,346.94
	<u>24,537.69</u>

**Account 3000 Accounts Payable**

Fenceworks, Inc.	175.00
Linda S. Halley, CPA	243.75
Rutan & Tucker LLP	693.00
SDG&E	548.11
Securitas	27,693.55
South Coast Water District	1,048.17
Toshiba Financial Services	580.17
United Storm Water, Inc.	526.80
	<u>31,508.55</u>



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

	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Total to Date
<b>Operating Revenue/Expense</b>														
Operating Revenue		248,418	16,854											265,272
Operating Expense		77,772	62,486											140,258
Change in Net Assets from Operations		170,646	(45,632)	0	0	0	0	0	0	0	0	0	0	125,014
<b>Cash</b>														
LAI	13,346	13,346	13,346											
Wells Fargo Account	199,960	199,960	199,960											
Farmers and Merchants Bank	262,494	318,435	335,415											
Wells Fargo CDs														
District Current Assets	12,417	227,292	62,000											
Total Cash before Bond	488,217	759,033	610,721	0	0	0	0	0	0	0	0	0	0	
Restricted Bond Accounts	120,892	120,892	119,394											
Non-Current Assets	1,321,034	1,305,076	1,311,200											
Special Assessment Receivable	249,456	249,456	249,456											
<b>Total Assets</b>	<b>2,179,599</b>	<b>2,434,457</b>	<b>2,290,771</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Current Liabilities</b>														
District Current Liabilities	55,215	70,005	40,319											
Interest Payable AD99-1	0													
Current Portion of Bond Payable	25,000	25,000	25,000	0	0	0	0	0	0	0	0	0	0	0
Total Current Liabilities	80,215	95,005	65,319	0	0	0	0	0	0	0	0	0	0	0
<b>Long Term Liabilities</b>														
Deferred Revenue AD99-1	84,417	84,417	84,417	0	0				0	0	0	0	0	0
Long Term Portion-Bond Payable	235,000	235,000	235,000	0	0	0	0	0	0	0	0	0	0	0
Total Liabilities	399,632	414,422	384,736	0	0	0	0	0	0	0	0	0	0	0
<b>Net Assets/ Equity</b>														
Net Investment in Capital Assets	1,053,711	1,053,711	1,053,711	0	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	0
Restricted	397,556	397,556	397,556	0	0	0	0	0	0	0	0	0	0	0
Emergency Reserve	250,000	250,000	250,000	0	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	0
Operating Reserve	148,700	388,768	274,768											
Net Assets/ Equity	1,779,967	2,020,035	1,906,035	0	0	0	0	0	0	0	0	0	0	0
Total Liabilities and Net Assets	2,179,599	2,434,457	2,290,771	0	0	0	0	0	0	0	0	0	0	0
<b>Net Operating Cash Position (cash less District current liabilities)</b>														
	433,002	689,028	570,402	0	0	0	0	0	0	0	0	0	0	0



**Capistrano Bay Community Services District**  
**Estimated Cash Report**  
FY 2011: July 2011 - June 2012

		Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12
<b>Cash</b>													
<b>LAIF</b>	13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346
<b>Wells Fargo Account</b>	199,960	199,960	199,960	199,960	199,960	199,960	199,960	199,960	199,960	199,960	199,960	199,960	199,960
<b>Farmers &amp; Merchants</b>	262,494	318,435	335,415	273,525	216,640	138,834	87,029	315,909	265,103	187,898	144,093	305,787	236,982
<b>Total Cash</b>	475,800	531,741	548,721	486,831	429,946	352,140	300,335	529,215	478,409	401,204	357,399	519,093	450,288
<b>Net Income (Loss) from Budget</b>				(56,885)	(77,805)	(51,805)	228,880	(50,805)	(77,205)	(43,805)	161,695	(68,805)	(72,056)
<b>Capital Project Estimates</b>													
<b>Estimated Total Cash Requirements</b>				(56,885)	(77,805)	(51,805)	228,880	(50,805)	(77,205)	(43,805)	161,695	(68,805)	(72,056)
<b>Net Cash (Total Cash - Total Cash Requirements)</b>				429,946	352,140	300,335	529,215	478,409	401,204	357,399	519,093	450,288	378,232

**Capistrano Bay District**  
**Statement of Net Assets**  
 As of August 31, 2011

	Aug 31, 11
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
0020 - LAIF	
0020.50 - LAIF FMV	21.78
0020 - LAIF - Other	13,324.46
<b>Total 0020 - LAIF</b>	<b>13,346.24</b>
0042 - WFB Non-Interest Checking	199,960.00
0043 - Farmers & Merchants Bank	335,415.30
<b>Total Checking/Savings</b>	<b>548,721.54</b>
<b>Accounts Receivable</b>	
1200 - Accounts Receivable	36,559.60
<b>Total Accounts Receivable</b>	<b>36,559.60</b>
<b>Other Current Assets</b>	
0021 - Petty Cash	2.00
0022 - Prepaid Expenses	24,537.69
0024 - Miscellaneous Receivable	900.00
0030 - Bond Investment with Agt AD99-1	
0032 - Reserve Fund	34,618.51
0033 - Redemption Fund	84,775.19
<b>Total 0030 - Bond Investment with Agt AD99-1</b>	<b>119,393.70</b>
<b>Total Other Current Assets</b>	<b>144,833.39</b>
<b>Total Current Assets</b>	<b>730,114.53</b>
<b>Fixed Assets</b>	
4265 - Construction in Process (CIP)	404,751.97
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
<b>Total 4280 - Depreciable assets</b>	<b>1,318,578.77</b>
4285 - Accumulated Depreciation	
4285.1 - Accum Deprec-Structure	-66,890.82
4285.2 - Accum Deprec-Security	-16,466.27
4285.3 - Accum Deprec-Maintenance	-19,391.88
4285.4 - Accum Deprec -Admin	-7,302.29
4285.5 - Accum Deprec-Infrastructure	-302,079.63
<b>Total 4285 - Accumulated Depreciation</b>	<b>-412,130.89</b>
<b>Total Fixed Assets</b>	<b>1,311,199.85</b>

Capistrano Bay District  
Statement of Net Assets  
As of August 31, 2011

	<u>Aug 31, 11</u>
Other Assets	
4290 · Special Assessment Rec AD99-1	249,455.84
Total Other Assets	<u>249,455.84</u>
<b>TOTAL ASSETS</b>	<b><u>2,290,770.22</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
3000 · Accounts Payable	31,508.55
Total Accounts Payable	<u>31,508.55</u>
Other Current Liabilities	
5200 · Accrued Vacations	8,809.88
5900 · Current Portion of Bond AD99-1	25,000.00
Total Other Current Liabilities	<u>33,809.88</u>
Total Current Liabilities	65,318.43
Long Term Liabilities	
4905 · Deferred Revenue AD99-1	84,416.66
4900 · Bonds Payable AD99-1	235,000.00
Total Long Term Liabilities	<u>319,416.66</u>
Total Liabilities	384,735.09
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	<u>823,775.64</u>
1110 · Retained Earnings	-125,849.19
Net Income	126,841.68
Total Equity	<u>1,906,035.13</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,290,770.22</u></b>