

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
Operating Revenue/Expense														
Operating Revenue		231,249	12,870	30,022	5,628									279,769
Operating Expense		77,772	65,057	75,077	76,701									294,607
Change in Net Assets from Operations		153,477	(52,187)	(45,055)	(71,073)	0	0	0	0	0	0	0	0	(14,838)
Cash														
LAIIF	13,346	13,346	13,362	13,362	13,362									
Wells Fargo Account	199,960	199,960	199,960	199,960	199,960									
Farmers and Merchants Bank	262,494	240,473	335,415	321,870	288,829									
Wells Fargo CDs														
District Current Assets	28,369	227,056	57,714	35,277	25,671									
Total Cash before Bond	504,169	680,835	606,451	570,469	527,822	0	0	0	0	0	0	0	0	0
Restricted Bond Accounts	120,892	120,892	119,394	79,794	79,795									
Non-Current Assets	2,285,677	2,276,039	2,266,401	2,256,763	2,247,126									
Special Assessment Receivable	223,197	223,197	223,197	223,197	223,197									
Total Assets	3,133,935	3,300,963	3,215,443	3,130,223	3,077,940	0	0	0	0	0	0	0	0	0
Current Liabilities														
District Current Liabilities	68,996	71,037	41,616	41,404	60,615									
Interest Payable AD99-1	0													
Current Portion of Bond Payable	30,000	30,000	30,000	30,000	30,000	0	0	0	0	0	0	0	0	0
Total Current Liabilities	98,996	101,037	71,616	71,404	90,615	0	0	0	0	0	0	0	0	0
Long Term Liabilities														
Deferred Revenue AD99-1	63,467	63,467	63,467	63,467	63,467	0	0	0	0	0	0	0	0	0
Long Term Portion-Bond Payable	230,000	230,000	230,000	200,000	200,000	0	0	0	0	0	0	0	0	0
Total Liabilities	392,463	394,504	365,083	334,871	354,082	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	1,053,711	1,053,711	0	0	0	0	0	0	0	0	0
Net Invest in Cap Assets AD99-1	(370,000)	(370,000)	(370,000)	(370,000)	(370,000)	0	0	0	0	0	0	0	0	0
Restricted	397,556	397,556	397,556	397,556	397,556	0	0	0	0	0	0	0	0	0
Emergency Reserve	250,000	250,000	250,000	250,000	250,000	0	0	0	0	0	0	0	0	0
Capital Reserve	300,000	300,000	300,000	300,000	300,000	0	0	0	0	0	0	0	0	0
Operating Reserve	1,110,205	1,275,192	1,219,093	1,164,085	1,092,591									
Net Assets/ Equity	2,741,472	2,906,459	2,850,360	2,795,352	2,723,858	0	0	0	0	0	0	0	0	0
Total Liabilities and Net Assets	3,133,935	3,300,963	3,215,443	3,130,223	3,077,940	0	0	0	0	0	0	0	0	0
Net Operating Cash Position (cash less District current liabilities)														
	435,173	609,798	564,835	529,065	467,207	0	0	0	0	0	0	0	0	0