

10:53 AM
 10/25/12
 Accrual Basis

Capistrano Bay District
Balance Sheet
 As of September 30, 2012

ITEM NO. G.2

	Sep 30, 12
ASSETS	
Current Assets	
Checking/Savings	
LAIF	
LAIF FMV	21.78
LAIF Account	13,390.31
Total LAIF	13,412.09
Sunwest Bank	150,638.83
WFB Non-Interest Checking	199,960.00
Farmers & Merchants Bank	318,210.29
Total Checking/Savings	682,221.21
Accounts Receivable	
A/R 2012 Annual User Fee	82,879.01
Accounts Receivable	120.00
Total Accounts Receivable	82,999.01
Other Current Assets	
Prepaid Expenses	15,443.36
Miscellaneous Receivable	900.00
Bond Investment with Agt AD99-1	
WFB Reserve Fund	34,653.06
WFB Redemption Fund	46,139.54
Total Bond Investment with Agt AD99-1	80,792.60
Total Other Current Assets	97,135.96
Total Current Assets	862,356.18
Fixed Assets	
Construction in Process (CIP)	4,891.45
Depreciable assets	
Structures	136,775.00
Security	24,706.77
Maintenance	37,502.00
Administrative	8,217.00
Infrastructure	1,129,975.00
Entryway	1,401,594.02
Total Depreciable assets	2,738,769.79
Accumulated Depreciation	
Accum Deprec-Structure	-72,700.84
Accum Deprec-Security	-21,100.38
Accum Deprec-Maintenance	-20,374.63
Accum Deprec -Admin	-7,333.18
Accum Deprec-Infrastructure	-343,396.25
Accum Deprec-Entryway	-126,143.46
Total Accumulated Depreciation	-591,048.74
Total Fixed Assets	2,152,612.50
Other Assets	
Special Assessment Rec AD99-1	203,263.92
Total Other Assets	203,263.92
TOTAL ASSETS	3,218,232.60
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	5,809.41
Total Accounts Payable	5,809.41

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Other Current Liabilities	
Prepaid AR 2012 Annual User Fee	0.65
Accrued Vacations	9,822.80
Other Accrued Expenses	552.93
Total Other Current Liabilities	<u>10,376.38</u>
Total Current Liabilities	16,185.79
Long Term Liabilities	
Deferred Revenue AD99-1	63,466.66
Bonds Payable AD99-1	200,000.00
Total Long Term Liabilities	<u>263,466.66</u>
Total Liabilities	279,652.45
Equity	
Net investment in Cap Assets	1,053,711.00
Net Invest in Cap Assets AD99-1	-370,000.00
Restricted AD99-1	397,556.00
Unrestricted	
Emergency Reserve	250,000.00
Unrestricted - Other	573,775.64
Total Unrestricted	<u>823,775.64</u>
Retained Earnings	949,349.49
Net Income	84,188.02
Total Equity	<u>2,938,580.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,218,232.60</u></u>

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Capistrano Bay District
Profit & Loss
 July through September 2012

	<u>Jul - Sep 12</u>
Ordinary Income/Expense	
Income	
Property Tax Revenue	33,912.73
User Fee Revenue	225,226.36
Miscellaneous Revenue	100.00
Transponder Revenue	1,185.00
Interest Income	11.88
Total Income	<u>260,435.97</u>
Gross Profit	260,435.97
Expense	
Employee Expense	
Auto Allowance-Manager	168.66
Health Insurance	4,648.25
Payroll Processing Fees	318.20
Payroll Tax Expense	7,237.38
Salary/Wages	16,287.57
Salary/Wages - Security	1,649.62
Training	278.00
Workers Comp Insurance	753.45
Total Employee Expense	<u>31,341.13</u>
Maint. Bldg. Improvements	
Irrigation Repairs	129.24
Street Sweeping	1,344.00
Pest Control	275.00
Landscape Extras	770.00
Landscape Maintenance Contract	2,350.00
Paint, Roof, Plumbing, etc	1,050.00
Plumbing & Electrical	237.50
Misc. Service	1,386.50
Contracted Maint.	764.00
Maint. Bldg. Improvements - Other	694.11
Total Maint. Bldg. Improvements	<u>9,000.35</u>
Professional Services	
Web-site Hosting	211.20
Management Extras	1,650.00
Management Fees	5,400.00
Legal Expenses	7,359.26
Traffic Engineering Consultant	1,900.50
District Auditing Services	5,620.00
Security Expenses	38,049.06
Bookkeeping Services	1,000.00
Total Professional Services	<u>61,190.02</u>
Utilities	
Communications	1,005.53
Water	1,088.74
Trash Services	13,066.52
Gas	668.35
Electric	2,620.37
Utilities - Other	425.39
Total Utilities	<u>18,874.90</u>

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Capistrano Bay District
Profit & Loss
July through September 2012

	<u>Jul - Sep 12</u>
Bank Service Fees	6.39
Taxes - Property	110.00
Depreciation Expense	26,037.72
General Reserve Expense	3,055.50
Liability Insurance	3,396.00
Memberships	1,000.00
Office Expense	2,523.26
Rents/Leases Equipment	714.27
Rent/Leases Bldg. Improvements	2,600.00
Special Department Expense	1,458.22
Patrol Vehicle O&M	533.76
Meeting & Conferences	3,010.00
Miscellaneous Expense	139.26
Total Expense	<u>164,990.78</u>
Net Ordinary Income	95,445.19
Other Income/Expense	
Other Income	
AD99-1 Interest Income	3.06
Total Other Income	<u>3.06</u>
Other Expense	
AD99-1 Annual Professional Fees	2,710.23
AD99-1 Interest Expense	8,550.00
Total Other Expense	<u>11,260.23</u>
Net Other Income	<u>-11,257.17</u>
Net Income	<u><u>84,188.02</u></u>

Capistrano Bay District
Profit & Loss Budget Performance
July through September 2012

	Jul - Sep 12	Budget	Jul - Sep 12	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Property Tax Revenue	33,912.73		33,912.73		
User Fee Revenue	225,226.36		225,226.36		
Miscellaneous Revenue	100.00		100.00		
Transponder Revenue	1,185.00		1,185.00		
Interest Income	11.88		11.88		
Total Income	260,435.97		260,435.97		
Gross Profit	260,435.97		260,435.97		
Expense					
Employee Expense					
Auto Allowance-Manager	168.66		168.66		18,750.00
Health Insurance	4,648.25	4,687.50	4,648.25	4,687.50	
Payroll Processing Fees	318.20		318.20		
Payroll Tax Expense	7,237.38		7,237.38		
Salary/Wages	16,287.57	24,499.98	16,287.57	24,499.98	98,000.00
Salary/Wages - Security	1,649.62	8,250.00	1,649.62	8,250.00	33,000.00
Training	278.00		278.00		
Workers Comp Insurance	753.45	991.98	753.45	991.98	3,968.00
Total Employee Expense	31,341.13	38,429.46	31,341.13	38,429.46	153,718.00
Maint. Bldg. Improvements	129.24		129.24		
Irrigation Repairs	1,344.00		1,344.00		
Street Sweeping	275.00		275.00		
Pest Control	770.00		770.00		
Landscape Extras	2,350.00		2,350.00		
Landscape Maintenance Contract	1,050.00	1,830.00	1,050.00	1,830.00	7,320.00
Paint, Roof, Plumbing, etc	237.50		237.50		
Plumbing & Electrical	1,386.50	925.02	1,386.50	925.02	3,700.00
Misc. Service					

Capistrano Bay District
Profit & Loss Budget Performance
July through September 2012

	Jul - Sep 12	Budget	Jul - Sep 12	YTD Budget	Annual Budget
Contracted Maint.	764.00	7,812.48	764.00	7,812.48	31,250.00
Block Wall and Fence Repair	0.00	750.00	0.00	750.00	3,000.00
Drain Filter Maintenance	0.00	1,249.98	0.00	1,249.98	5,000.00
Winter Flood Cleanup	0.00		0.00		10,000.00
Maint. Bldg. Improvements - Other	694.11		694.11		
Total Maint. Bldg. Improvements	9,000.35	12,567.48	9,000.35	12,567.48	60,270.00
Professional Services					
Web-site Hosting	211.20		211.20		10,000.00
Management Extras	1,650.00		1,650.00		2,500.00
Management Fees	5,400.00		5,400.00		15,000.00
Legal Expenses	7,359.26	2,500.02	7,359.26	2,500.02	3,500.00
Traffic Engineering Consultant	1,900.50	625.02	1,900.50	625.02	32,600.00
District Auditing Services	5,620.00	3,750.00	5,620.00	3,750.00	100.00
Sand Grading	0.00	874.98	0.00	874.98	6,000.00
Professional Office Temp	0.00	8,149.98	0.00	8,149.98	365,654.00
Checking Acct. Serv. Fees	0.00	25.02	0.00	25.02	300.00
LCP Committee	0.00	1,500.00	0.00	1,500.00	
Security Expenses	38,049.06	91,413.48	38,049.06	91,413.48	
Computer Consultant	0.00	75.00	0.00	75.00	
Bookkeeping Services	1,000.00		1,000.00		
Total Professional Services	61,190.02	108,913.50	61,190.02	108,913.50	435,654.00
Utilities					
Communications	1,005.53	1,125.00	1,005.53	1,125.00	4,500.00
Water	1,088.74		1,088.74		54,500.00
Trash Services	13,066.52	13,624.98	13,066.52	13,624.98	21,000.00
Gas	668.35		668.35		
Electric	2,620.37	5,250.00	2,620.37	5,250.00	
Utilities - Other	425.39		425.39		
Total Utilities	18,874.90	19,999.98	18,874.90	19,999.98	80,000.00

Capistrano Bay District
Profit & Loss Budget Performance
July through September 2012

	Jul - Sep 12	Budget	Jul - Sep 12	YTD Budget	Annual Budget
Bank Service Fees	6.39		6.39		
Beach Cleanup Expense	0.00	2,500.02	0.00	2,500.02	10,000.00
Taxes - Property	110.00	2,074.98	110.00	2,074.98	8,300.00
Depreciation Expense	26,037.72		26,037.72		
General Reserve Expense	3,055.50	13,220.25	3,055.50	13,220.25	52,881.00
Liability Insurance	3,396.00	13,600.00	3,396.00	13,600.00	13,600.00
Memberships	1,000.00	818.73	1,000.00	818.73	3,275.00
Office Expense	2,523.26	1,500.00	2,523.26	1,500.00	6,000.00
Rent/Leases Equipment	714.27	717.48	714.27	717.48	2,870.00
Rent/Leases Bldg. Improvements	2,600.00	880.02	2,600.00	880.02	3,520.00
Small Tools & Instruments	0.00	675.00	0.00	675.00	2,700.00
Special Department Expense	1,458.22	1,950.00	1,458.22	1,950.00	7,800.00
Patrol Vehicle O&M	533.76	225.00	533.76	225.00	900.00
Meeting & Conferences	3,010.00	375.00	3,010.00	375.00	1,500.00
Miscellaneous Expense	139.26		139.26		
Total Expense	164,990.78	218,446.90	164,990.78	218,446.90	842,988.00
Net Ordinary Income	95,445.19	-218,446.90	95,445.19	-218,446.90	-842,988.00
Other Income/Expense					
Other Income	3.06		3.06		
AD99-1 Interest Income					
Total Other Income	3.06		3.06		
Other Expense					
RR Parking Expense - OCTA	0.00	9,759.27	0.00	9,759.27	39,037.00
AD99-1 Annual Professional Fees	2,710.23		2,710.23		
AD99-1 Interest Expense	8,550.00		8,550.00		
Total Other Expense	11,260.23	9,759.27	11,260.23	9,759.27	39,037.00
Net Other Income	-11,257.17	-9,759.27	-11,257.17	-9,759.27	-39,037.00

Capistrano Bay District
Profit & Loss Budget Performance
July through September 2012

Jul - Sep 12	Budget	Jul - Sep 12	YTD Budget	Annual Budget
84,188.02	-228,206.17	84,188.02	-228,206.17	-882,025.00

Net Income