

Capistrano Bay Community Services District
Balance Sheet
 As of September 30, 2013

Sep 30, 13

ASSETS	
Current Assets	
Checking/Savings	
LAIF Account	13,430.63
Sunwest Bank	494,028.97
WFB Non-Interest Checking	199,960.00
Farmers & Merchants Bank	99,919.69
Total Checking/Savings	807,339.29
Accounts Receivable	
A/R 2013 Annual User Fee	5,919.63
Total Accounts Receivable	5,919.63
Other Current Assets	
Prepaid Expenses	10,872.75
Bond Investment with Agt AD99-1	
WFB Reserve Fund	34,656.49
WFB Redemption Fund	46,978.99
Total Bond Investment with Agt AD99-1	81,635.48
Total Other Current Assets	92,508.23
Total Current Assets	905,767.15
Fixed Assets	
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	-76,453.60
Accum Deprec-Security	-25,378.02
Accum Deprec-Maintenance	-22,512.42
Accum Deprec -Admin	-7,568.98
Accum Deprec-Infrastructure	-381,062.09
Accum Deprec-Entryway	-182,207.22
Total Accumulated Depreciation	-695,182.33
Total Fixed Assets	2,043,587.46
Other Assets	
Special Assessment Rec AD99-1	169,525.12
Total Other Assets	169,525.12
TOTAL ASSETS	3,118,879.73
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	42,998.30
Total Accounts Payable	42,998.30
Other Current Liabilities	
Miscellaneous Payable	1,000.00
Accrued Vacations	9,369.44
Total Other Current Liabilities	10,369.44
Total Current Liabilities	53,367.74

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Accrual Basis

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Balance Sheet
As of September 30, 2013

	<u>Sep 30, 13</u>
Long Term Liabilities	
Deferred Revenue AD99-1	44,266.66
Bonds Payable AD99-1	152,500.00
Total Long Term Liabilities	<u>196,766.66</u>
Total Liabilities	250,134.40
Equity	
Net investment in Cap Assets	1,053,711.00
Net Invest in Cap Assets AD99-1	-370,000.00
Restricted AD99-1	389,844.00
Unrestricted	
Emergency Reserve	250,000.00
Unrestricted - Other	573,775.64
Total Unrestricted	<u>823,775.64</u>
Retained Earnings	1,005,576.86
Net Income	-34,162.17
Total Equity	<u>2,868,745.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,118,879.73</u></u>

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 Accrual Basis

Capistrano Bay Community Services District
Profit & Loss YTD Comparison
 September 2013

	Sep 13	Jul - Sep 13
Ordinary Income/Expense		
Income		
Property Tax Revenue	17,553.93	35,706.02
User Fee Revenue	0.00	226,302.06
Transponder Revenue	560.00	1,360.00
Interest Income	1.03	10.40
County Gate Closure Revenue	0.00	4,000.00
Total Income	18,114.96	267,378.48
Gross Profit	18,114.96	267,378.48
Expense		
GENERAL & ADMINISTRATIVE		
Administrative Expense-Webb	744.50	2,906.00
Bank Charges	92.98	97.30
Communciations-Phone/Internet	262.76	338.89
Contribution- CRBA Annual Mtg.	1,500.00	1,500.00
Depreciation Expense	8,679.24	26,037.72
Equipment Lease- Copier	216.41	887.64
Equipment-Copy Machine Tax	0.00	36.60
Legal Expenses	0.00	10,104.00
Liability Insurance	1,139.08	3,417.24
Memberships	0.00	1,000.00
MHTL Survey/ LCP Committee	0.00	5,440.00
Office Supplies	212.04	1,173.74
Photo Copying- Webb	87.40	128.60
Postage	10.57	192.81
Property Management Contract	1,800.00	5,400.00
Rent- Board Meeting Room	100.00	100.00
Rent- Doc/Misc Storage	316.18	730.18
Security-Allowance for July 4th	0.00	726.94
Security-Dwelling Guest Pass	851.16	1,394.08
Security-Dwelling Live License	0.00	551.00
Security- Securitas Contract	30,202.04	94,662.84
Tax- Apportionment Fees	0.00	3,221.98
Web-site Hosting	0.00	120.00
Total GENERAL & ADMINISTRATIVE	46,214.36	160,167.56
EMPLOYEE EXPENSES		
Health Insurance	1,679.74	5,037.89
Payroll Processing Fees	195.75	391.50
Payroll Tax Expense	642.60	2,044.08
Salary/Wages- Manager	7,232.00	21,696.00
Salary/Wages - Security	1,168.00	5,024.00
Workers Comp Insurance	165.67	497.01
Total EMPLOYEE EXPENSES	11,083.76	34,690.48
LANDSCAPE MAINTENANCE		
Landscape Contract- Bemus	945.00	2,695.00
Landscape Extras	240.90	8,122.68
Total LANDSCAPE MAINTENANCE	1,185.90	10,817.68
GENERAL REPAIRS & MAINTENANCE		
Computer Consultant	374.50	963.42
Contract Maintenance	35,761.93	47,744.39
Disposable Doggie Bags	261.77	261.77
Driveway Pressure Washing	235.00	705.00
Drains/Catch Bas/ Filter Maint.	0.00	13,072.88
Lighting/ Holiday at Gate Entry	0.00	1,425.00
Miscellaneous Maintenance	65.34	1,681.66
Patrol Vehicle Maintenance	0.00	209.50
Pest Control	50.00	300.00
Security Gate Repairs	125.00	305.00
Plumbing & Electrical	150.00	225.00

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Accrual Basis

Capistrano Bay Community Services District
Profit & Loss YTD Comparison
September 2013

	<u>Sep 13</u>	<u>Jul - Sep 13</u>
Small Tools & Equipment	0.00	1,139.68
Street Sweeping	639.00	1,278.00
Total GENERAL REPAIRS & MAINTENANCE	<u>37,662.54</u>	<u>69,311.30</u>
Utilities		
Electric	531.18	2,421.96
Gas	0.00	486.07
Trash Services	5,799.87	14,608.19
Water	755.99	1,537.41
Total Utilities	<u>7,087.04</u>	<u>19,053.63</u>
Total Expense	<u>103,233.60</u>	<u>294,040.65</u>
Net Ordinary Income	-85,118.64	-26,662.17
Other Income/Expense		
Other Expense		
AD99-1 Interest Expense	7,500.00	7,500.00
Total Other Expense	<u>7,500.00</u>	<u>7,500.00</u>
Net Other Income	<u>-7,500.00</u>	<u>-7,500.00</u>
Net Income	<u><u>-92,618.64</u></u>	<u><u>-34,162.17</u></u>

**Capistrano Bay Community Services District
Profit & Loss Budget Performance
September 2013**

	Sep 13	Budget	Jul - Sep 13	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Late Fees	0.00	20.00	0.00	60.00	240.00
Parking - Permits and OCTA Fees	0.00	3,283.33	0.00	9,849.99	39,400.00
Property Tax Revenue	17,553.93	58,446.67	35,706.02	175,340.01	701,360.00
User Fee Revenue	0.00	18,833.33	226,302.06	56,499.99	226,000.00
Summer Trash Collection	0.00	295.00	0.00	885.00	3,540.00
Transponder Revenue	560.00	125.00	1,360.00	375.00	1,500.00
Interest Income	1.03		10.40		
Development Impact Fee Revenue	0.00	1,250.00	0.00	3,750.00	15,000.00
County Gate Closure Revenue	0.00	333.33	4,000.00	999.99	4,000.00
Total Income	18,114.96	82,586.66	267,378.48	247,759.98	991,040.00
Expense					
GENERAL & ADMINISTRATIVE					
Administrative Expense-Webb	744.50	392.92	2,906.00	1,178.76	4,715.00
Bank Charges	92.98	12.08	97.30	36.24	145.00
Communications-Phone/Internet	262.76	315.00	338.89	945.00	3,780.00
Contribution- CRBA Annual Mtg.	1,500.00	125.00	1,500.00	375.00	1,500.00
Contribution- Pacific Legal	0.00	416.67	0.00	1,250.01	5,000.00
Depreciation Expense	8,679.24		26,037.72		
District Auditing Services	0.00	883.33	0.00	2,649.99	10,600.00
Equipment Lease- Copler	216.41	240.00	887.64	720.00	2,880.00
Equipment-Copy Machine Tax	0.00	140.42	36.60	421.26	1,685.00
Legal Expenses	0.00	833.34	10,104.00	2,500.01	10,000.00
Liability Insurance	1,139.08	1,133.33	3,417.24	3,399.99	13,600.00
Memberships	0.00	274.16	1,000.00	822.50	3,290.00
MHTL Survey/ LCP Committee	0.00	500.00	5,440.00	1,500.00	6,000.00
Miscellaneous Expense	0.00	16.66	0.00	50.00	200.00
Office Equipment Purchases	0.00	116.67	0.00	350.01	1,400.00
Office Supplies	212.04	833.34	1,173.74	2,500.01	10,000.00
Photo Copying- Webb	87.40	58.33	128.60	174.99	700.00
Postage	10.57	54.16	192.81	162.50	650.00
Property Management Contract	1,800.00	1,800.00	5,400.00	5,400.00	21,600.00
Rent- Board Meeting Room	100.00	116.67	100.00	350.01	1,400.00
Rent- Doc/Misc Storage	316.18	210.00	730.18	630.00	2,520.00
Reserve Study Update	0.00	54.17	0.00	182.51	650.00
RR Parking Expense - OCTA	0.00	3,125.00	0.00	9,375.00	37,500.00
Security-Allowance for July 4th	0.00	175.00	726.94	1,125.00	4,500.00
Security- Bonuses for Staff	0.00	143.75	0.00	431.25	1,725.00
Security-Dwelling Guest Pass	851.16	175.00	1,394.08	525.00	2,100.00
Security-Dwelling Live License	0.00	551.25	0.00	1,653.75	6,615.00
Security- Radar Certification	0.00	14.58	0.00	43.74	175.00
Security- Securitas Contract	30,202.04	29,393.75	94,662.84	88,181.25	352,725.00
Security- Transponders	0.00	300.00	0.00	900.00	3,600.00
Gross Profit	18,114.96	82,586.66	267,378.48	247,759.98	991,040.00

**Capistrano Bay Community Services District
Profit & Loss Budget Performance
September 2013**

	Sep 13	Budget	Jul - Sep 13	YTD Budget	Annual Budget
Tax- Apportionment Fees	0.00	775.00	3,221.98	2,325.00	9,300.00
Web-site Hosting	0.00	69.16	120.00	207.49	830.00
Total GENERAL & ADMINISTRATIVE	46,214.36	43,448.74	160,167.56	130,346.27	521,385.00
EMPLOYEE EXPENSES					
Health Insurance	1,679.74	1,641.66	5,037.89	4,924.99	19,700.00
Payroll Processing Fees	195.75	130.00	391.50	390.00	1,560.00
Payroll Tax Expense	642.60	988.75	2,044.08	2,966.25	11,865.00
Salary/Wages - Manager	7,232.00	7,231.50	21,696.00	21,694.50	86,778.00
Salary/Wages - Security	1,168.00	2,495.83	5,024.00	7,487.49	29,950.00
Training/Seminars - Mgr.	0.00	208.33	0.00	624.99	2,500.00
Workers Comp Insurance	165.67	333.34	497.01	1,000.00	4,000.00
Total EMPLOYEE EXPENSES	11,083.76	13,029.41	34,690.48	39,088.22	156,353.00
LANDSCAPE MAINTENANCE					
Irrigation Repairs	0.00	30.00	0.00	90.00	360.00
Landscape Contract- Bemus	945.00	945.00	2,695.00	2,835.00	11,340.00
Landscape Extras	240.90	458.34	8,122.68	1,375.01	5,500.00
Palm Tree Trimming	0.00	316.67	0.00	950.01	3,800.00
Total LANDSCAPE MAINTENANCE	1,186.90	1,750.01	10,817.68	5,250.02	21,000.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	0.00	1,250.00	0.00	3,750.00	15,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	750.00	3,000.00
Computer Consultant	374.50	25.00	963.42	75.00	300.00
Contract Maintenance	35,761.93	25.00	47,744.39	75.00	300.00
Disposable Doggie Bags	261.77	235.00	261.77	705.00	2,820.00
Driveway Pressure Washing	235.00	741.67	705.00	2,225.01	8,900.00
Drains/Catch Bas/ Filter Maint.	0.00	12.50	13,072.88	37.50	150.00
Fire Extinguisher Refills	0.00	250.00	0.00	750.00	3,000.00
Lighting/ Holiday at Gate Entry	0.00	25.00	1,425.00	75.00	300.00
Lighting Maint. for LS	0.00	25.00	0.00	75.00	300.00
Miscellaneous Maintenance	65.34	250.00	1,681.66	750.00	3,000.00
Painting- Oil Woodwork @ Entry	0.00	291.67	0.00	875.01	3,500.00
Patrol Vehicle Maintenance	0.00	75.00	209.50	225.00	900.00
Pest Control	50.00	116.67	300.00	350.01	1,400.04
Roof Repair	0.00	41.66	0.00	125.00	500.00
Sand Grading	0.00	291.67	0.00	875.01	3,500.00
Security Gate Repairs	125.00	175.00	305.00	525.00	2,100.00
Plumbing & Electrical	150.00	83.34	225.00	250.02	1,000.00
Small Tools & Equipment	0.00	116.66	1,139.68	349.99	1,400.00
Street Sweeping	639.00	650.00	1,278.00	1,950.00	7,800.00
Winter Flood Cleanup	0.00	833.34	0.00	2,500.01	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	37,662.54	5,739.18	69,311.30	17,217.56	68,870.04

Capistrano Bay Community Services District
Profit & Loss Budget Performance
 September 2013

	Sep 13	Budget	Jul - Sep 13	YTD Budget	Annual Budget
Utilities					
Electric	531.18	880.00	2,421.96	2,640.00	10,560.00
Gas	0.00	316.67	486.07	950.01	3,800.00
Hydrant Meter Water Use Fee	0.00	8.33	0.00	24.99	100.00
Trash Services	5,799.87	4,541.67	14,608.19	13,625.01	54,500.00
Water	755.99	550.00	1,537.41	1,650.00	6,600.00
Total Utilities	7,087.04	6,296.67	19,053.63	18,890.01	75,560.00
RESERVES					
Admin Office Exterior Improv.	0.00	2,083.34	0.00	6,250.01	25,000.00
General Reserve Contribution	0.00	5,894.75	0.00	17,684.25	70,737.00
Guard Shack Renovations	0.00	969.58	0.00	2,908.74	11,635.00
Seal Coating of Road	0.00	3,375.00	0.00	10,125.00	40,500.00
Total RESERVES	0.00	12,322.67	0.00	36,968.00	147,872.00
Total Expense	103,233.60	82,586.68	294,040.65	247,760.08	991,040.04
Net Ordinary Income	-85,118.64	-0.02	-26,662.17	-0.10	-0.04
Other Income/Expense					
AD99-1 Interest Expense	7,500.00		7,500.00		
Total Other Expense	7,500.00		7,500.00		
Net Other Income	-7,500.00		-7,500.00		
Net Income	-92,618.64	-0.02	-34,162.17	-0.10	-0.04