

**Capistrano Bay Community Services District**  
**Balance Sheet**  
 As of October 31, 2013

	<u>Oct 31, 13</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
LAIF Account	13,439.32
Sunwest Bank	253,574.57
WFB Non-Interest Checking	199,960.00
Farmers & Merchants Bank	260,411.71
Total Checking/Savings	<u>727,385.60</u>
Accounts Receivable	
A/R 2013 Annual User Fee	4,843.28
Total Accounts Receivable	<u>4,843.28</u>
Other Current Assets	
Prepaid Expenses	9,526.67
Bond Investment with Agt AD99-1	
WFB Reserve Fund	33,523.89
WFB Redemption Fund	45,960.12
Total Bond Investment with Agt AD99-1	<u>79,484.01</u>
Total Other Current Assets	<u>89,010.68</u>
Total Current Assets	<u>821,239.56</u>
<b>Fixed Assets</b>	
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	<u>2,738,769.79</u>
Accumulated Depreciation	
Accum Deprec-Structure	-76,766.33
Accum Deprec-Security	-25,734.49
Accum Deprec-Maintenance	-22,692.01
Accum Deprec -Admin	-7,588.63
Accum Deprec-Infrastructure	-384,200.91
Accum Deprec-Entryway	-186,879.20
Total Accumulated Depreciation	<u>-703,861.57</u>
Total Fixed Assets	<u>2,034,908.22</u>
<b>Other Assets</b>	
Special Assessment Rec AD99-1	169,525.12
Total Other Assets	<u>169,525.12</u>
<b>TOTAL ASSETS</b>	<u><u>3,025,672.90</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	37,248.19
Total Accounts Payable	<u>37,248.19</u>
Other Current Liabilities	
Prepaid 2013 Parking Permit/Fee	8,469.25
Miscellaneous Payable	1,000.00
Accrued Vacations	9,369.44
Total Other Current Liabilities	<u>18,838.69</u>
Total Current Liabilities	<u>56,086.88</u>

Capistrano Bay Community Services District  
**Balance Sheet**  
As of October 31, 2013

	<u>Oct 31, 13</u>
<b>Long Term Liabilities</b>	
Deferred Revenue AD99-1	44,266.66
Bonds Payable AD99-1	152,500.00
<b>Total Long Term Liabilities</b>	<u>196,766.66</u>
<b>Total Liabilities</b>	252,853.54
<b>Equity</b>	
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
<b>Total Unrestricted</b>	<u>823,775.64</u>
Retained Earnings	1,005,576.86
Net Income	-130,088.14
<b>Total Equity</b>	<u>2,772,819.36</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>3,025,672.90</u></u>

**Capistrano Bay Community Services District**  
**Profit & Loss YTD Comparison**  
 October 2013

	Oct 13	Jul - Oct 13
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Fines	300.00	300.00
Property Tax Revenue	2,358.63	38,064.65
User Fee Revenue	0.00	226,302.06
Transponder Revenue	475.00	1,835.00
Interest Income	9.38	19.78
County Gate Closure Revenue	0.00	4,000.00
<b>Total Income</b>	3,143.01	270,521.49
<b>Gross Profit</b>	3,143.01	270,521.49
<b>Expense</b>		
<b>GENERAL &amp; ADMINISTRATIVE</b>		
Administrative Expense-Webb	279.50	3,185.50
Bank Charges	23.29	120.59
Communciations-Phone/Internet	172.59	511.48
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Depreciation Expense	8,679.24	34,716.96
District Auditing Services	1,045.00	1,045.00
Equipment Lease- Copier	0.00	887.64
Equipment-Copy Machine Tax	0.00	36.60
Legal Expenses	0.00	10,104.00
Liability Insurance	1,139.08	4,556.32
Memberships	0.00	1,000.00
MHTL Survey/ LCP Committee	0.00	5,440.00
Office Supplies	279.88	1,453.62
Photo Copying- Webb	60.30	188.90
Postage	69.62	262.43
Property Management Contract	1,800.00	7,200.00
Rent- Board Meeting Room	0.00	100.00
Rent- Doc/Misc Storage	266.99	997.17
Security-Allowance for July 4th	0.00	726.94
Security-Dwelling Guest Pass	0.00	1,394.08
Security-Dwelling Live License	551.00	1,102.00
Security- Securitas Contract	58,815.53	153,478.37
Tax- Apportionment Fees	0.00	3,221.98
Web-site Hosting	0.00	120.00
<b>Total GENERAL &amp; ADMINISTRATIVE</b>	73,182.02	233,349.58
<b>EMPLOYEE EXPENSES</b>		
Health Insurance	1,679.74	6,717.63
Payroll Processing Fees	130.50	522.00
Payroll Tax Expense	694.00	2,738.08
Salary/Wages- Manager	7,232.00	28,928.00
Salary/Wages - Security	1,840.00	6,864.00
Workers Comp Insurance	0.00	497.01
<b>Total EMPLOYEE EXPENSES</b>	11,576.24	46,266.72
<b>LANDSCAPE MAINTENANCE</b>		
Irrigation Repairs	115.00	115.00
Landscape Contract- Bemus	945.00	3,640.00
Landscape Extras	1,626.96	9,749.64
<b>Total LANDSCAPE MAINTENANCE</b>	2,686.96	13,504.64

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Accrual Basis

**Capistrano Bay Community Services District**  
**Profit & Loss YTD Comparison**  
**October 2013**

	Oct 13	Jul - Oct 13
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>		
Computer Consultant	0.00	963.42
Contract Maintenance	1,890.00	49,434.39
Disposable Doggie Bags	179.06	440.83
Driveway Pressure Washing	235.00	940.00
Drains/Catch Bas/ Filter Maint.	9.27	13,082.15
Lighting/ Holiday at Gate Entry	0.00	1,425.00
Miscellaneous Maintenance	131.27	1,812.93
Painting- Oil Woodwork @ Entry	1,806.00	1,806.00
Patrol Vehicle Maintenance	386.90	596.40
Pest Control	50.00	350.00
Plumbing & Electrical	751.00	976.00
Security Gate Repairs	0.00	305.00
Small Tools & Equipment	126.44	1,266.12
Street Sweeping	639.00	1,917.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>6,203.94</b>	<b>75,315.24</b>
<b>Utilities</b>		
Electric	1,002.26	3,424.22
Gas	254.68	740.75
Trash Services	3,311.84	17,920.03
Water	31.76	1,569.17
<b>Total Utilities</b>	<b>4,600.54</b>	<b>23,654.17</b>
<b>Total Expense</b>	<b>98,249.70</b>	<b>392,090.35</b>
<b>Net Ordinary Income</b>	<b>-95,106.69</b>	<b>-121,568.86</b>
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
AD99-1 Annual Professional Fees	1,019.28	1,019.28
AD99-1 Interest Expense	0.00	7,500.00
<b>Total Other Expense</b>	<b>1,019.28</b>	<b>8,519.28</b>
<b>Net Other Income</b>	<b>-1,019.28</b>	<b>-8,519.28</b>
<b>Net Income</b>	<b>-96,125.97</b>	<b>-130,088.14</b>

## Capistrano Bay Community Services District Profit & Loss Budget Performance October 2013

	Oct 13	Budget	Jul - Oct 13	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Fines	300.00	20.00	300.00	80.00	240.00
Late Fees	0.00	3,283.33	0.00	13,133.32	39,400.00
Parking - Permits and OCTA Fees	0.00	58,446.67	38,064.65	233,786.68	701,360.00
Property Tax Revenue	2,358.63	18,833.33	226,302.06	75,333.32	226,000.00
User Fee Revenue	0.00	295.00	0.00	1,180.00	3,540.00
Summer Trash Collection	0.00	125.00	1,835.00	500.00	1,500.00
Transponder Revenue	475.00		19.78		
Interest Income	9.38		0.00		
Development Impact Fee Revenue	0.00	1,250.00	0.00	5,000.00	15,000.00
County Gate Closure Revenue	0.00	333.33	4,000.00	1,333.32	4,000.00
<b>Total Income</b>	<b>3,143.01</b>	<b>82,586.66</b>	<b>270,521.49</b>	<b>330,346.64</b>	<b>991,040.00</b>
<b>Gross Profit</b>	<b>3,143.01</b>	<b>82,586.66</b>	<b>270,521.49</b>	<b>330,346.64</b>	<b>991,040.00</b>
<b>Expense</b>					
<b>GENERAL &amp; ADMINISTRATIVE</b>					
Administrative Expense-Webb	279.50	392.92	3,185.50	1,571.68	4,715.00
Bank Charges	23.29	12.08	120.59	48.32	145.00
Communications-Phone/Internet	172.59	315.00	511.48	1,260.00	3,780.00
Contribution- CRBA Annual Mtg.	0.00	125.00	1,500.00	500.00	1,500.00
Contribution- Pacific Legal	0.00	416.67	0.00	1,666.68	5,000.00
Depreciation Expense	8,679.24		34,716.96		10,600.00
District Auditing Services	1,045.00	883.33	1,045.00	3,533.32	2,880.00
Equipment Lease-Copier	0.00	240.00	887.64	960.00	1,685.00
Equipment-Copy Machine Tax	0.00	140.41	36.60	561.67	1,000.00
Legal Expenses	0.00	833.34	10,104.00	3,333.35	13,600.00
Liability Insurance	1,139.08	1,133.33	4,556.32	4,533.32	3,290.00
Memberships	0.00	274.16	1,000.00	1,096.66	6,000.00
MHTL Survey/ LCP Committee	0.00	500.00	5,440.00	2,000.00	200.00
Miscellaneous Expense	0.00	16.66	0.00	66.66	1,400.00
Office Equipment Purchases	0.00	116.67	0.00	466.68	10,000.00
Office Supplies	279.88	833.34	1,453.62	3,333.35	700.00
Photo Copying- Webb	60.30	58.33	188.90	233.32	650.00
Postage	69.62	54.16	282.43	216.66	2,160.00
Property Management Contract	1,800.00	1,800.00	7,200.00	7,200.00	1,400.00
Rent- Board Meeting Room	0.00	116.67	100.00	466.68	1,400.00
Rent- Doc/Misc Storage	266.99	210.00	997.17	840.00	2,520.00
Reserve Study Update	0.00	54.17	0.00	216.68	650.00
RR Parking Expense - OCTA	0.00	3,125.00	0.00	12,500.00	4,500.00
Security- Allowance for July 4th	0.00	375.00	726.94	1,500.00	1,725.00
Security- Bonuses for Staff	0.00	143.75	0.00	575.00	2,100.00
Security-Dwelling Guest Pass	0.00	175.00	1,394.08	700.00	6,615.00
Security-Dwelling Live License	551.00	561.25	1,102.00	2,205.00	175.00
Security- Radar Certification	0.00	14.59	0.00	58.33	
Security- Securitas Contract	58,815.53	29,393.75	153,478.37	117,575.00	352,725.00

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

	Oct 13	Budget	Jul - Oct 13	YTD Budget	Annual Budget
<b>Security- Transponders</b>	0.00	300.00	0.00	1,200.00	3,600.00
<b>Tax- Apportionment Fees</b>	0.00	775.00	3,221.98	3,100.00	9,300.00
<b>Web-site Hosting</b>	0.00	69.16	120.00	276.65	830.00
<b>Total GENERAL &amp; ADMINISTRATIVE</b>	<b>73,182.02</b>	<b>43,448.74</b>	<b>233,349.58</b>	<b>173,795.01</b>	<b>521,385.00</b>
<b>EMPLOYEE EXPENSES</b>					
Health Insurance	1,679.74	1,641.66	6,717.63	6,566.65	19,700.00
Payroll Processing Fees	130.50	130.00	522.00	520.00	1,560.00
Payroll Tax Expense	694.00	988.75	2,738.08	3,955.00	11,865.00
Salary/Wages- Manager	7,232.00	7,231.50	28,928.00	28,926.00	86,778.00
Salary/Wages - Security	1,840.00	2,495.83	6,864.00	9,983.32	29,950.00
Training/Seminars- Mgr.	0.00	208.33	0.00	833.32	2,500.00
Workers Comp Insurance	0.00	333.34	497.01	1,333.34	4,000.00
<b>Total EMPLOYEE EXPENSES</b>	<b>11,576.24</b>	<b>13,029.41</b>	<b>46,266.72</b>	<b>52,117.63</b>	<b>156,353.00</b>
<b>LANDSCAPE MAINTENANCE</b>					
Irrigation Repairs	115.00	30.00	115.00	120.00	360.00
Landscape Contract- Bemus	945.00	945.00	3,640.00	3,780.00	11,340.00
Landscape Extras	1,626.96	458.34	9,749.64	1,833.35	5,500.00
Palm Tree Trimming	0.00	316.67	0.00	1,266.68	3,800.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>2,686.96</b>	<b>1,750.01</b>	<b>13,504.64</b>	<b>7,000.03</b>	<b>21,000.00</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>					
Beach Cleanup Expense	0.00	1,250.00	0.00	5,000.00	15,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	1,000.00	3,000.00
Computer Consultant	0.00	25.00	963.42	100.00	300.00
Contract Maintenance	1,890.00	25.00	49,434.39	100.00	300.00
Disposable Doggie Bags	179.06	235.00	440.83	940.00	2,820.00
Driveway Pressure Washing	235.00	741.67	940.00	2,966.68	8,900.00
Drains/Catch Bas/ Filter Maint.	9.27	12.50	13,082.15	50.00	150.00
Fire Extinguisher Refills	0.00	250.00	0.00	1,000.00	3,000.00
Lighting/ Holiday at Gate Entry	0.00	25.00	0.00	100.00	300.00
Lighting Maint. for LS	131.27	250.00	1,812.93	1,000.00	3,000.00
Miscellaneous Maintenance	1,806.00	291.67	1,806.00	1,166.68	3,500.00
Painting- Oil Woodwork @ Entry	386.90	75.00	596.40	300.00	900.00
Patrol Vehicle Maintenance	50.00	116.67	350.00	466.68	1,400.04
Pest Control	751.00	41.66	0.00	333.35	1,000.00
Plumbing & Electrical	0.00	291.67	0.00	1,166.68	3,500.00
Roof Repair	0.00	175.00	305.00	700.00	2,100.00
Sand Grading	0.00	116.66	1,266.12	466.65	1,400.00
Security Gate Repairs	126.44	650.00	1,917.00	2,600.00	7,800.00
Small Tools & Equipment	639.00	833.34	0.00	3,333.35	10,000.00
Street Sweeping	0.00				
Winter Flood Cleanup	0.00				
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>6,203.94</b>	<b>5,739.17</b>	<b>75,315.24</b>	<b>22,956.73</b>	<b>68,870.04</b>

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

	Oct 13	Budget	Jul - Oct 13	YTD Budget	Annual Budget
<b>Utilities</b>					
Electric	1,002.26	880.00	3,424.22	3,520.00	10,560.00
Gas	254.68	316.67	740.75	1,266.68	3,800.00
Hydrant Meter Water Use Fee	0.00	8.34	0.00	33.33	100.00
Trash Services	3,311.84	4,541.66	17,920.03	18,166.67	54,500.00
Water	31.76	550.00	1,569.17	2,200.00	6,600.00
<b>Total Utilities</b>	<b>4,600.54</b>	<b>6,296.67</b>	<b>23,654.17</b>	<b>25,186.68</b>	<b>75,560.00</b>
<b>RESERVES</b>					
Admin Office Exterior Improv.	0.00	2,083.34	0.00	8,333.35	25,000.00
General Reserve Contribution	0.00	5,894.75	0.00	23,579.00	70,737.00
Guard Shack Renovations	0.00	969.58	0.00	3,878.32	11,635.00
Seal Coating of Road	0.00	3,375.00	0.00	13,500.00	40,500.00
<b>Total RESERVES</b>	<b>0.00</b>	<b>12,322.67</b>	<b>0.00</b>	<b>49,290.67</b>	<b>147,872.00</b>
<b>Total Expense</b>	<b>98,249.70</b>	<b>82,586.67</b>	<b>392,090.35</b>	<b>330,346.75</b>	<b>991,040.04</b>
<b>Net Ordinary Income</b>	<b>-95,106.69</b>	<b>-0.01</b>	<b>-121,568.86</b>	<b>-0.11</b>	<b>-0.04</b>
<b>Other Income/Expense</b>					
AD99-1 Annual Professional Fees	1,019.28		1,019.28		
AD99-1 Interest Expense	0.00		7,500.00		
<b>Total Other Expense</b>	<b>1,019.28</b>		<b>8,519.28</b>		
<b>Net Other Income</b>	<b>-1,019.28</b>		<b>-8,519.28</b>		
<b>Net Income</b>	<b>-96,125.97</b>	<b>-0.01</b>	<b>-130,088.14</b>	<b>-0.11</b>	<b>-0.04</b>