

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

	<u>Dec 31, 13</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
LAIF Account	13,439.32
Sunwest Bank	221,433.07
WFB Non-Interest Checking	249,960.00
Farmers & Merchants Bank	504,263.90
<b>Total Checking/Savings</b>	<u>989,096.29</u>
<b>Accounts Receivable</b>	
A/R 2013 Parking Permits & Fees	797.75
A/R 2013 Annual User Fee	4,843.28
<b>Total Accounts Receivable</b>	<u>5,641.03</u>
<b>Other Current Assets</b>	
Prepaid Expenses	7,070.58
Bond Investment with Agt AD99-1	
WFB Reserve Fund	33,524.46
WFB Redemption Fund	49,473.39
<b>Total Bond Investment with Agt AD99-1</b>	<u>82,997.85</u>
<b>Total Other Current Assets</b>	<u>90,068.43</u>
<b>Total Current Assets</b>	1,084,805.75
<b>Fixed Assets</b>	
<b>Depreciable assets</b>	
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
<b>Total Depreciable assets</b>	<u>2,738,769.79</u>
<b>Accumulated Depreciation</b>	
Accum Deprec-Structure	-77,391.79
Accum Deprec-Security	-26,447.43
Accum Deprec-Maintenance	-23,051.19
Accum Deprec -Admin	-7,627.93
Accum Deprec-Infrastructure	-390,478.55
Accum Deprec-Entryway	-196,223.16
<b>Total Accumulated Depreciation</b>	<u>-721,220.05</u>
<b>Total Fixed Assets</b>	2,017,549.74
<b>Other Assets</b>	
Special Assessment Rec AD99-1	169,525.12
<b>Total Other Assets</b>	<u>169,525.12</u>
<b>TOTAL ASSETS</b>	<u><u>3,271,880.61</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	35,773.39
<b>Total Accounts Payable</b>	<u>35,773.39</u>
<b>Other Current Liabilities</b>	
Accrued Vacations	9,369.44
<b>Total Other Current Liabilities</b>	<u>9,369.44</u>
<b>Total Current Liabilities</b>	45,142.83

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Accrual Basis

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

	<u>Dec 31, 13</u>
<b>Long Term Liabilities</b>	
Deferred Revenue AD99-1	44,266.66
Bonds Payable AD99-1	<u>152,500.00</u>
<b>Total Long Term Liabilities</b>	<u>196,766.66</u>
<b>Total Liabilities</b>	241,909.49
<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	<u>573,775.64</u>
<b>Total Unrestricted</b>	823,775.64
Retained Earnings	1,005,576.86
Net Income	<u>127,063.62</u>
<b>Total Equity</b>	<u>3,029,971.12</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>3,271,880.61</u></u>

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 Accrual Basis

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

	Dec 13	Jul - Dec 13
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Fines	0.00	300.00
Parking - Permits and OCTA Fees	0.00	37,705.50
Property Tax Revenue	333,484.60	426,452.03
User Fee Revenue	0.00	226,302.06
Summer Trash Collection	3,995.00	4,420.00
Transponder Revenue	240.00	2,075.00
Interest Income	0.66	21.12
Development Impact Fee Revenue	0.00	4,744.75
County Gate Closure Revenue	0.00	4,000.00
<b>Total Income</b>	337,720.26	706,020.46
<b>Gross Profit</b>	337,720.26	706,020.46
<b>Expense</b>		
<b>GENERAL &amp; ADMINISTRATIVE</b>		
Administrative Expense-Webb	144.50	3,838.25
Bank Charges	9.06	174.77
Communications-Phone/Internet	186.67	887.35
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Depreciation Expense	8,679.24	52,075.44
District Auditing Services	2,370.00	5,715.00
Equipment Lease- Copier	432.82	1,536.87
Equipment-Copy Machine Tax	0.00	36.60
Legal Expenses	0.00	10,764.00
Liability Insurance	1,139.08	6,834.48
Memberships	0.00	3,038.00
MHTL Survey/ LCP Committee	0.00	5,440.00
Miscellaneous Expense	1,000.00	1,000.00
Office Equipment Purchases	50.74	50.74
Office Supplies	364.64	2,284.40
Photo Copying- Webb	23.40	340.00
Postage	15.40	286.57
Property Management Contract	1,800.00	10,800.00
Rent- Board Meeting Room	300.00	400.00
Rent- Doc/Misc Storage	207.00	1,411.17
RR Parking Expense - OCTA	0.00	35,509.00
Security-Allowance for July 4th	0.00	726.94
Security-Dwelling Guest Pass	851.44	2,245.52
Security-Dwelling Live License	551.00	2,204.00
Security- Securitas Contract	29,393.91	212,340.07
Security- Transponders	0.00	972.00
Tax- Apportionment Fees	0.00	3,221.98
Web-site Hosting	0.00	370.80
<b>Total GENERAL &amp; ADMINISTRATIVE</b>	47,518.90	366,003.95
<b>EMPLOYEE EXPENSES</b>		
Health Insurance	1,679.74	10,077.11
Payroll Processing Fees	205.00	857.50
Payroll Tax Expense	641.38	4,359.86
Salary/Wages- Manager	7,232.00	47,008.00
Salary/Wages - Security	1,152.00	9,984.00
Workers Comp Insurance	0.00	497.01
<b>Total EMPLOYEE EXPENSES</b>	10,910.12	72,783.48
<b>LANDSCAPE MAINTENANCE</b>		
Irrigation Repairs	256.57	525.27
Landscape Contract- Bemus	945.00	5,530.00
Landscape Extras	235.00	9,984.64
Palm Tree Trimming	0.00	1,700.00
<b>Total LANDSCAPE MAINTENANCE</b>	1,436.57	17,739.91

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 Accrual Basis

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

	Dec 13	Jul - Dec 13
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>		
Computer Consultant	0.00	1,114.67
Contract Maintenance	0.00	49,434.39
Disposable Doggie Bags	0.00	440.83
Driveway Pressure Washing	235.00	1,410.00
Drains/Catch Bas/ Filter Maint.	420.00	13,502.15
Lighting/ Holiday at Gate Entry	0.00	2,850.00
Miscellaneous Maintenance	331.19	2,394.12
Painting- Oil Woodwork @ Entry	0.00	2,993.93
Patrol Vehicle Maintenance	351.01	947.41
Pest Control	250.00	650.00
Plumbing & Electrical	0.00	976.00
Security Gate Repairs	0.00	322.82
Small Tools & Equipment	522.04	2,914.08
Street Sweeping	639.00	3,195.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	2,748.24	83,145.40
<b>Utilities</b>		
Electric	982.01	5,395.57
Gas	321.59	1,273.59
Trash Services	3,306.15	24,530.27
Water	320.34	3,077.89
<b>Total Utilities</b>	4,930.09	34,277.32
<b>Total Expense</b>	67,543.92	573,950.06
<b>Net Ordinary Income</b>	270,176.34	132,070.40
<b>Other Income/Expense</b>		
<b>Other Income</b>		
AD99-1 Assessment Collections	0.00	3,512.50
<b>Total Other Income</b>	0.00	3,512.50
<b>Other Expense</b>		
AD99-1 Annual Professional Fees	0.00	1,019.28
AD99-1 Interest Expense	0.00	7,500.00
<b>Total Other Expense</b>	0.00	8,519.28
<b>Net Other Income</b>	0.00	-5,006.78
<b>Net Income</b>	270,176.34	127,063.62

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

	Dec 13	Budget	Jul - Dec 13	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Fines	0.00		300.00	120.00	240.00
Late Fees	0.00	20.00	0.00	39,400.00	39,400.00
Parking - Permits and OCTA Fees	0.00		37,705.50	350,680.00	701,360.00
Property Tax Revenue	333,484.60	294,571.00	426,452.03	226,000.00	226,000.00
User Fee Revenue	0.00		226,302.06	3,540.00	3,540.00
Summer Trash Collection	3,995.00	3,540.00	4,420.00	750.00	1,500.00
Transponder Revenue	240.00	125.00	2,075.00		
Interest Income	0.66		21.12		
Development Impact Fee Revenue	0.00	1,250.00	4,744.75	7,500.00	15,000.00
County Gate Closure Revenue	0.00	333.33	4,000.00	1,999.98	4,000.00
Total Income	337,720.26	299,839.33	706,020.46	629,989.98	991,040.00
Expense					
Gross Profit	337,720.26	299,839.33	706,020.46	629,989.98	991,040.00
GENERAL & ADMINISTRATIVE					
Administrative Expense-Webb	144.50	392.92	3,838.25	2,357.52	4,715.00
Bank Charges	9.06	12.08	174.77	72.48	145.00
Communications-Phone/Internet	186.67	315.00	887.35	1,890.00	3,780.00
Contribution- CRBA Annual Mtg.	0.00	125.00	1,500.00	750.00	1,500.00
Contribution- Pacific Legal	0.00	416.67	0.00	2,500.02	5,000.00
Depreciation Expense	8,679.24		52,075.44		
District Auditing Services	2,370.00	883.33	5,715.00	5,299.98	10,600.00
Equipment Lease- Copier	432.82	240.00	1,536.87	1,440.00	2,880.00
Equipment-Copy Machine Tax	0.00	140.41	36.60	842.49	1,685.00
Legal Expenses	0.00	833.33	10,764.00	5,000.02	10,000.00
Liability Insurance	1,139.08	1,133.34	6,834.48	6,799.99	13,600.00
Memberships	0.00	274.16	3,038.00	1,644.98	3,290.00
MHTL Survey/ LCP Committee	0.00	500.00	5,440.00	3,000.00	6,000.00
Miscellaneous Expense	1,000.00	16.66	1,000.00	99.98	200.00
Office Equipment Purchases	50.74	116.67	50.74	700.02	1,400.00
Office Supplies	364.64	833.33	2,284.40	5,000.02	10,000.00
Photo Copying- Webb	23.40	58.34	340.00	349.99	700.00
Postage	15.40	54.16	286.57	324.98	650.00
Property Management Contract	1,800.00	1,800.00	10,800.00	10,800.00	21,600.00
Rent- Board Meeting Room	300.00	116.67	400.00	700.02	1,400.00
Rent- Doc/Misc Storage	207.00	210.00	1,411.17	1,260.00	2,520.00
Reserve Study Update	0.00	54.17	0.00	325.02	650.00
RR Parking Expense - OCTA	0.00	3,125.00	35,508.00	18,750.00	37,500.00
Security-Allowance for July 4th	0.00	0.00	726.94	2,250.00	4,500.00
Security- Bonuses for Staff	0.00	143.75	0.00	862.50	1,725.00
Security-Dwelling Guest Pass	851.44	175.00	2,245.52	1,050.00	2,100.00
Security-Dwelling Live License	551.00	551.25	2,204.00	3,307.50	6,615.00
Security- Radar Certification	0.00	14.59	0.00	87.51	175.00
Security- Securitas Contract	29,393.91	300.00	212,340.07	176,362.50	352,725.00
Security- Transponders	0.00		972.00	1,800.00	3,600.00

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

	Dec 13	Budget	Jul - Dec 13	YTD Budget	Annual Budget
<b>Tax- Apportionment Fees</b>	0.00	775.00	3,221.98	4,650.00	9,300.00
<b>Web-site Hosting</b>	0.00	69.17	370.80	414.98	830.00
<b>Total GENERAL &amp; ADMINISTRATIVE</b>	47,518.90	43,448.75	366,003.95	260,692.50	521,385.00
<b>EMPLOYEE EXPENSES</b>					
Health Insurance	1,679.74	1,641.67	10,077.11	9,849.98	19,700.00
Payroll Processing Fees	205.00	130.00	857.50	780.00	1,560.00
Payroll Tax Expense	641.38	988.75	4,359.86	5,932.50	11,865.00
Salary/Wages- Manager	7,232.00	7,231.50	47,008.00	43,389.00	86,778.00
Salary/Wages - Security	1,152.00	2,495.83	9,984.00	14,974.98	29,950.00
Training/Seminars- Mgr.	0.00	208.33	0.00	1,249.98	2,500.00
Workers Comp Insurance	0.00	333.34	497.01	2,000.02	4,000.00
<b>Total EMPLOYEE EXPENSES</b>	10,910.12	13,029.42	72,783.48	78,176.46	156,353.00
<b>LANDSCAPE MAINTENANCE</b>					
Irrigation Repairs	256.57	30.00	525.27	180.00	360.00
Landscape Contract- Bemus	945.00	945.00	5,530.00	5,670.00	11,340.00
Landscape Extras	235.00	458.33	9,984.64	2,750.02	5,500.00
Palm Tree Trimming	0.00	316.66	1,700.00	1,900.01	3,800.00
<b>Total LANDSCAPE MAINTENANCE</b>	1,436.57	1,749.99	17,739.91	10,500.03	21,000.00
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>					
Beach Cleanup Expense	0.00	1,250.00	0.00	7,500.00	15,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	1,500.00	3,000.00
Computer Consultant	0.00	25.00	1,114.67	150.00	300.00
Contract Maintenance	0.00	0.00	49,434.39	150.00	300.00
Disposable Doggie Bags	0.00	25.00	440.83	1,410.00	2,820.00
Driveway Pressure Washing	236.00	235.00	1,410.00	1,410.00	2,820.00
Drains/Catch Bas/ Filter Maint.	420.00	741.66	13,502.15	4,450.01	8,900.00
Fire Extinguisher Refills	0.00	12.50	0.00	75.00	150.00
Lighting/ Holiday at Gate Entry	0.00	250.00	2,850.00	1,500.00	3,000.00
Lighting Maint. for LS	0.00	25.00	0.00	150.00	300.00
Miscellaneous Maintenance	331.19	250.00	2,394.12	1,500.00	3,000.00
Painting- Oil Woodwork @ Entry	0.00	291.66	2,993.93	1,750.01	3,500.00
Patrol Vehicle Maintenance	351.01	75.00	947.41	450.00	900.00
Pest Control	250.00	116.67	650.00	700.02	1,400.04
Plumbing & Electrical	0.00	83.33	976.00	500.01	1,000.00
Roof Repair	0.00	41.66	0.00	249.98	500.00
Sand Grading	0.00	291.67	0.00	1,750.02	3,500.00
Security Gate Repairs	0.00	175.00	322.82	1,050.00	2,100.00
Small Tools & Equipment	522.04	116.67	2,914.08	699.98	1,400.00
Street Sweeping	639.00	650.00	3,195.00	3,900.00	7,800.00
Winter Flood Cleanup	0.00	833.33	0.00	5,000.02	10,000.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	2,748.24	5,739.15	83,145.40	34,435.05	68,870.04

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

	Dec 13	Budget	Jul - Dec 13	YTD Budget	Annual Budget
<b>Utilities</b>					
Electric	982.01	880.00	5,395.57	5,280.00	10,560.00
Gas	321.59	316.66	1,273.59	1,900.00	3,800.00
Hydrant Meter Water Use Fee	0.00	8.34	0.00	50.01	100.00
Trash Services	3,306.15	4,541.66	24,530.27	27,249.99	54,500.00
Water	320.34	550.00	3,077.89	3,300.00	6,600.00
<b>Total Utilities</b>	<b>4,930.09</b>	<b>6,296.66</b>	<b>34,277.32</b>	<b>37,780.00</b>	<b>75,560.00</b>
<b>RESERVES</b>					
Admin Office Exterior Improv.	0.00	2,083.33	0.00	12,500.02	25,000.00
General Reserve Contribution	0.00	5,894.75	0.00	35,368.50	70,737.00
Guard Shack Renovations	0.00	969.59	0.00	5,817.50	11,635.00
Seal Coating of Road	0.00	3,375.00	0.00	20,250.00	40,500.00
<b>Total RESERVES</b>	<b>0.00</b>	<b>12,322.67</b>	<b>0.00</b>	<b>73,936.02</b>	<b>147,872.00</b>
<b>Total Expense</b>	<b>67,543.92</b>	<b>82,586.64</b>	<b>573,950.06</b>	<b>495,520.06</b>	<b>991,040.04</b>
<b>Net Ordinary Income</b>	<b>270,176.34</b>	<b>217,252.69</b>	<b>132,070.40</b>	<b>134,469.92</b>	<b>-0.04</b>
<b>Other Income/Expense</b>					
Other Income					
AD99-1 Assessment Collections	0.00		3,512.50		
Total Other Income	0.00		3,512.50		
<b>Other Expense</b>					
AD99-1 Annual Professional Fees	0.00		1,019.28		
AD99-1 Interest Expense	0.00		7,500.00		
Total Other Expense	0.00		8,519.28		
<b>Net Other Income</b>	<b>0.00</b>		<b>-5,006.78</b>		
<b>Net Income</b>	<b>270,176.34</b>	<b>217,252.69</b>	<b>127,063.62</b>	<b>134,469.92</b>	<b>-0.04</b>