

**Capistrano Bay Community Services District**  
**Balance Sheet**  
 As of April 30, 2014

	Apr 30, 14
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
LAIF Account	213,483.42
Sunwest Bank	35,641.96
WFB Non-Interest Checking	249,960.00
Farmers & Merchants Bank	580,000.89
<b>Total Checking/Savings</b>	<b>1,079,086.27</b>
Accounts Receivable	
A/R 2013 Parking Permits & Fees	-0.25
A/R 2013 Annual User Fee	-0.30
<b>Total Accounts Receivable</b>	<b>-0.55</b>
Other Current Assets	
Prepaid Expenses	3,231.19
Bond Investment with Agt AD99-1	
WFB Reserve Fund	33,525.58
WFB Redemption Fund	67,869.49
<b>Total Bond Investment with Agt AD99-1</b>	<b>101,395.07</b>
<b>Total Other Current Assets</b>	<b>104,626.26</b>
<b>Total Current Assets</b>	<b>1,183,711.98</b>
<b>Fixed Assets</b>	
Depreciable assets	
Structures	136,775.00
Security	24,706.77
Maintenance	37,502.00
Administrative	8,217.00
Infrastructure	1,174,004.00
Entryway	1,401,594.02
<b>Total Depreciable assets</b>	<b>2,782,798.79</b>
Accumulated Depreciation	
Accum Deprec-Structure	-78,642.71
Accum Deprec-Security	-24,706.77
Accum Deprec-Maintenance	-23,769.55
Accum Deprec -Admin	-7,706.53
Accum Deprec-Infrastructure	-403,033.83
Accum Deprec-Entryway	-214,911.08
<b>Total Accumulated Depreciation</b>	<b>-752,770.47</b>
<b>Total Fixed Assets</b>	<b>2,030,028.32</b>
Other Assets	
Special Assessment Rec AD99-1	113,051.12
<b>Total Other Assets</b>	<b>113,051.12</b>
<b>TOTAL ASSETS</b>	<b>3,326,791.42</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	37,450.84
<b>Total Accounts Payable</b>	<b>37,450.84</b>

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Accrual Basis

Capistrano Bay Community Services District  
**Balance Sheet**  
As of April 30, 2014

	<u>Apr 30, 14</u>
Other Current Liabilities	
A/P- Audit Adjustment	-0.24
Prepaid Summer Trash Fee	60.00
Accrued Interest Payable AD99-1	3,392.00
Accrued Vacations	11,719.44
Other Accrued Expenses	3,080.00
<b>Total Other Current Liabilities</b>	<u>18,251.20</u>
<b>Total Current Liabilities</b>	55,702.04
Long Term Liabilities	
Deferred Revenue AD99-1	28,216.66
Bonds Payable AD99-1	160,000.00
<b>Total Long Term Liabilities</b>	<u>188,216.66</u>
<b>Total Liabilities</b>	243,918.70
Equity	
Net investment in Cap Assets	1,053,711.00
Net Invest in Cap Assets AD99-1	-325,971.00
Restricted AD99-1	387,759.00
Unrestricted	
Emergency Reserve	250,000.00
Unrestricted - Other	573,775.64
<b>Total Unrestricted</b>	823,775.64
Retained Earnings	926,498.86
Net Income	217,099.22
<b>Total Equity</b>	<u>3,082,872.72</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>3,326,791.42</u></u>

**Capistrano Bay Community Services District**  
**Profit & Loss YTD Comparison**  
 April 2014

	Apr 14	Jul '13 - Apr 14
Ordinary Income/Expense		
Income		
Fines	0.00	300.00
Parking - Permits and OCTA Fees	0.00	37,705.50
Property Tax Revenue	257,741.37	737,052.97
User Fee Revenue	0.00	226,302.06
Summer Trash Collection	180.00	7,690.00
Transponder Revenue	300.00	2,935.00
Interest Income	36.28	55.32
Development Impact Fee Revenue	0.00	6,057.37
County Gate Closure Revenue	0.00	4,000.00
<b>Total Income</b>	<b>258,257.65</b>	<b>1,022,098.22</b>
Gross Profit	258,257.65	1,022,098.22
Expense		
<b>GENERAL &amp; ADMINISTRATIVE</b>		
Administrative Expense-Webb	109.00	4,495.25
Bank Charges	43.04	339.16
Communications-Phone/Internet	173.74	1,595.19
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Contribution- Pacific Legal	0.00	5,000.00
Depreciation Expense	8,322.77	83,625.86
District Auditing Services	0.00	8,500.00
Equipment Lease- Copier	216.41	2,424.51
Equipment-Copy Machine Tax	0.00	36.60
Legal Expenses	0.00	11,234.28
Liability Insurance	1,139.08	11,390.80
Memberships	0.00	3,255.00
Miscellaneous Expense	180.00	1,180.00
Office Equipment Purchases	64.78	277.51
Office Supplies	321.97	3,301.34
Photo Copying- Webb	45.52	465.12
Postage	7.68	531.73
Property Management Contract	1,800.00	18,000.00
Rent- Board Meeting Room	200.00	800.00
Rent- Doc/Misc Storage	0.00	1,411.17
Reserve Study Update	0.00	1,285.00
RR Parking Expense - OCTA	0.00	35,509.00
Security-Allowance for July 4th	0.00	726.94
Security-Dwelling Guest Pass	443.55	2,689.07
Security-Dwelling Live Fee	551.00	4,408.00
Security- Radar Certification	130.00	130.00
Security- Securitas Contract	29,393.91	301,147.26
Security- Transponders	0.00	972.00
Tax- Apportionment Fees	0.00	3,221.98
Web-site Hosting	0.00	490.80
<b>Total GENERAL &amp; ADMINISTRATIVE</b>	<b>43,142.45</b>	<b>509,943.57</b>
<b>EMPLOYEE EXPENSES</b>		
Health Insurance	1,417.01	15,745.15
Payroll Processing Fees	60.30	1,380.30
Payroll Tax Expense	276.62	6,769.30
Salary/Wages- Manager	7,232.00	72,320.00
Salary/Wages - Security	1,483.70	14,667.70
Training/Seminars- Mgr.	262.00	262.00
Workers Comp Insurance	166.00	899.08
<b>Total EMPLOYEE EXPENSES</b>	<b>10,897.63</b>	<b>112,043.53</b>
<b>LANDSCAPE MAINTENANCE</b>		
Irrigation Repairs	0.00	525.27
Landscape Contract- Bemus	945.00	9,310.00
Landscape Extras- Bemus	0.00	4,262.38
Palm Tree Trimming	0.00	1,700.00
White Fly Spray	1,207.52	1,207.52
<b>Total LANDSCAPE MAINTENANCE</b>	<b>2,152.52</b>	<b>17,005.17</b>

Capistrano Bay Community Services District  
**Profit & Loss YTD Comparison**  
 April 2014

	Apr 14	Jul '13 - Apr 14
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>		
Block Wall and Fence Repair	3.11	128.11
Computer Consultant	0.00	1,114.67
Contract Maintenance	0.00	50,434.39
Disposable Doggie Bags	181.62	804.07
Driveway Pressure Washing	235.00	2,350.00
Drains/Catch Bas/ Filter Maint.	0.00	12,537.15
Fire Extinguisher Refills	0.00	80.00
Lighting/ Holiday at Gate Entry	0.00	2,850.00
Lighting Maint. for LS	0.00	48.48
Miscellaneous Maintenance	80.00	5,167.55
Painting- Oil Woodwork @ Entry	0.00	2,993.93
Patrol Vehicle Maintenance	95.16	1,373.02
Pest Control	50.00	850.00
Plumbing & Electrical	0.00	976.00
Sand Grading	0.00	420.00
Security Gate Repairs	150.00	472.82
Small Tools & Equipment	191.20	6,809.33
Street Sweeping	639.00	5,751.00
Winter Flood Cleanup	4,874.00	4,874.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>6,499.09</b>	<b>100,034.52</b>
<b>Utilities</b>		
Electric- LS & Guard Shack	410.34	3,892.05
Electric- Street Lights	588.24	5,713.15
Gas	285.62	2,708.46
Trash Services	3,321.76	37,829.07
Water	356.95	4,676.47
<b>Total Utilities</b>	<b>4,962.91</b>	<b>54,819.20</b>
<b>Total Expense</b>	<b>67,654.60</b>	<b>793,845.99</b>
<b>Net Ordinary Income</b>	<b>190,603.05</b>	<b>228,252.23</b>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
AD99-1 Assessment Collections	0.00	3,512.50
<b>Total Other Income</b>	<b>0.00</b>	<b>3,512.50</b>
<b>Other Expense</b>		
AD99-1 Annual Professional Fees	0.00	1,165.51
AD99-1 Interest Expense	0.00	13,500.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>14,665.51</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-11,153.01</b>
<b>Net Income</b>	<b>190,603.05</b>	<b>217,099.22</b>

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Capistrano Bay Community Services District

A/P Aging Summary

As of April 30, 2014

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Audit Adj.	0.00	0.00	0.00	0.00	0.00	0.00
Bemus Landscape, Inc.	0.00	2,152.52	0.00	0.00	0.00	2,152.52
California Gate	0.00	150.00	0.00	0.00	0.00	150.00
Coastal Maintenance	0.00	874.00	0.00	0.00	0.00	874.00
James F. Williams III	0.00	1,483.70	0.00	0.00	0.00	1,483.70
Maximum Security Alarm Systems	0.00	175.00	0.00	0.00	0.00	175.00
Orange County Sheriff's Department	0.00	262.00	0.00	0.00	0.00	262.00
Palisades United Methodist Church	200.00	0.00	0.00	0.00	0.00	200.00
R. H. F. Inc.	130.00	0.00	0.00	0.00	0.00	130.00
Securitas	0.00	29,393.91	0.00	0.00	0.00	29,393.91
The Chamberlain Group Inc	0.00	443.55	0.00	0.00	0.00	443.55
Toshiba Financial Services	0.00	216.41	0.00	0.00	0.00	216.41
Webb Community Management	1,969.75	0.00	0.00	0.00	0.00	1,969.75
<b>TOTAL</b>	<u><b>2,299.75</b></u>	<u><b>35,151.09</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>37,450.84</b></u>

Capistrano Bay Community Services District  
Profit & Loss Budget Performance  
April 2014

	Apr 14	Budget	Jul '13 - Apr 14	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Fines	0.00		300.00		240.00
Late Fees	0.00	20.00	0.00	200.00	39,400.00
Parking - Permits and OCTA Fees	0.00		37,705.50	39,400.00	39,400.00
Property Tax Revenue	257,741.37	238,462.00	737,052.97	666,292.00	701,360.00
User Fee Revenue	0.00		226,302.06	226,000.00	226,000.00
Summer Trash Collection	180.00	125.00	7,690.00	3,540.00	3,540.00
Transponder Revenue	300.00		2,935.00	1,250.00	1,500.00
Interest Income	36.28		55.32		
Development Impact Fee Revenue	0.00	1,250.00	6,057.37	12,500.00	15,000.00
County Gate Closure Revenue	0.00	333.34	4,000.00	3,333.32	4,000.00
<b>Total Income</b>	<b>258,257.65</b>	<b>240,190.34</b>	<b>1,022,098.22</b>	<b>952,515.32</b>	<b>991,040.00</b>
<b>Gross Profit</b>	<b>258,257.65</b>	<b>240,190.34</b>	<b>1,022,098.22</b>	<b>952,515.32</b>	<b>991,040.00</b>
Expense					
<b>GENERAL &amp; ADMINISTRATIVE</b>					
Administrative Expense-Webb	109.00	392.91	4,495.25	3,929.18	4,715.00
Bank Charges	43.04	12.09	339.16	120.84	145.00
Communications-Phone/Internet	173.74	315.00	1,595.19	3,150.00	3,780.00
Contribution- CRBA Annual Mtg.	0.00	125.00	1,500.00	1,250.00	1,500.00
Contribution- Pacific Legal	0.00	416.66	5,000.00	4,166.67	5,000.00
Depreciation Expense	8,322.77		83,625.86		
District Auditing Services	0.00	883.34	8,500.00	8,833.32	10,600.00
Equipment Lease- Copier	216.41	240.00	2,424.51	2,400.00	2,880.00
Equipment-Copy Machine Tax	0.00	140.42	36.60	1,404.16	1,685.00
Legal Expenses	0.00	833.33	11,234.28	8,333.34	10,000.00
Liability Insurance	1,139.08	1,133.33	11,390.80	11,333.34	13,600.00
Memberships	0.00	274.17	3,255.00	2,741.66	3,290.00
MHTL Survey/ LCP Committee	0.00	500.00	0.00	5,000.00	6,000.00
Miscellaneous Expense	180.00	16.67	1,180.00	166.66	200.00
Office Equipment Purchases	64.78	116.66	277.51	1,166.66	1,400.00
Office Supplies	321.97	833.33	3,301.34	8,333.34	10,000.00
Photo Copying- Webb	45.52	58.33	465.12	583.34	700.00
Postage	7.68	54.17	531.73	541.66	650.00
Property Management Contract	1,800.00	1,800.00	18,000.00	18,000.00	21,600.00
Rent- Board Meeting Room	200.00	116.66	800.00	1,166.67	1,400.00
Rent- Doc/Misc Storage	0.00	210.00	1,411.17	2,100.00	2,520.00
Reserve Study Update	0.00	54.16	1,285.00	541.66	650.00
RR Parking Expense - OCTA	0.00	3,125.00	35,509.00	31,250.00	37,500.00
Security-Allowance for July 4th	0.00	375.00	726.94	3,750.00	4,500.00
Security- Bonuses for Staff	0.00	143.75	0.00	1,437.50	1,725.00
Security-Dwelling Guest Pass	443.55	175.00	2,689.07	1,750.00	2,100.00
Security-Dwelling Live Fee	551.00	551.25	4,408.00	5,512.50	6,615.00
Security- Radar Certification	130.00	14.58	130.00	145.84	175.00
Security- Securitas Contract	29,393.91	29,393.75	301,147.26	293,937.50	352,725.00
Security- Transponders	0.00	300.00	972.00	3,000.00	3,600.00

Capistrano Bay Community Services District  
Profit & Loss Budget Performance  
April 2014

	Apr 14	Budget	Jul '13 - Apr 14	YTD Budget	Annual Budget
Tax- Apportionment Fees	0.00	775.00	3,221.98	7,750.00	9,300.00
Web-site Hosting	0.00	69.17	490.80	691.66	830.00
<b>Total GENERAL &amp; ADMINISTRATIVE</b>	<b>43,142.45</b>	<b>43,448.73</b>	<b>509,943.57</b>	<b>434,487.50</b>	<b>521,385.00</b>
<b>EMPLOYEE EXPENSES</b>					
Health Insurance	1,417.01	1,641.67	15,745.15	16,416.66	19,700.00
Payroll Processing Fees	60.30	130.00	1,380.30	1,300.00	1,560.00
Payroll Tax Expense	276.62	988.75	6,769.30	9,887.50	11,865.00
Salary/Wages- Manager	7,232.00	7,231.50	72,320.00	72,315.00	86,778.00
Salary/Wages - Security	1,483.70	2,495.84	14,667.70	24,958.33	29,950.00
Training/Seminars- Mgr.	262.00	208.34	262.00	2,083.33	2,500.00
Workers Comp Insurance	166.00	333.33	899.08	3,333.34	4,000.00
<b>Total EMPLOYEE EXPENSES</b>	<b>10,897.63</b>	<b>13,029.43</b>	<b>112,043.53</b>	<b>130,294.16</b>	<b>156,353.00</b>
<b>LANDSCAPE MAINTENANCE</b>					
Irrigation Repairs	0.00	30.00	525.27	300.00	360.00
Landscape Contract- Bemus	945.00	945.00	9,310.00	9,450.00	11,340.00
Landscape Extras- Bemus	0.00	458.33	4,262.38	4,583.34	5,500.00
Palm Tree Trimming	0.00	316.67	1,700.00	3,166.66	3,800.00
White Fly Spray	1,207.52		1,207.52		
<b>Total LANDSCAPE MAINTENANCE</b>	<b>2,152.52</b>	<b>1,750.00</b>	<b>17,005.17</b>	<b>17,500.00</b>	<b>21,000.00</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>					
Beach Cleanup Expense	0.00	1,250.00	0.00	12,500.00	15,000.00
Block Wall and Fence Repair	3.11	250.00	128.11	2,500.00	3,000.00
Computer Consultant	0.00	25.00	1,114.67	250.00	300.00
Contract Maintenance	0.00		50,434.39		
Disposable Doggie Bags	181.62	25.00	804.07	250.00	300.00
Driveway Pressure Washing	235.00	235.00	2,350.00	2,350.00	2,820.00
Drains/Catch Bas/ Filter Maint.	0.00	741.67	12,537.15	7,416.66	8,900.00
Fire Extinguisher Refills	0.00	12.50	80.00	125.00	150.00
Lighting/ Holiday at Gate Entry	0.00	250.00	2,850.00	2,500.00	3,000.00
Lighting Maint. for LS	0.00	25.00	48.48	250.00	300.00
Miscellaneous Maintenance	80.00	250.00	5,167.55	2,500.00	3,000.00
Painting- Oil Woodwork @ Entry	0.00	291.67	2,993.93	2,916.66	3,500.00
Patrol Vehicle Maintenance	95.16	75.00	1,373.02	750.00	900.00
Pest Control	50.00	116.67	850.00	1,166.70	1,400.04
Plumbing & Electrical	0.00	83.34	976.00	833.36	1,000.00
Roof Repair	0.00	41.67	0.00	416.66	500.00
Sand Grading	0.00	291.66	420.00	2,916.68	3,500.00
Security Gate Repairs	150.00	175.00	472.82	1,750.00	2,100.00
Small Tools & Equipment	191.20	116.67	6,809.33	1,166.66	1,400.00
Street Sweeping	639.00	650.00	5,751.00	6,500.00	7,800.00
Winter Flood Cleanup	4,874.00	833.33	4,874.00	8,333.34	10,000.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>6,499.09</b>	<b>5,739.18</b>	<b>100,034.52</b>	<b>57,391.72</b>	<b>68,870.04</b>

## Capistrano Bay Community Services District Profit & Loss Budget Performance April 2014

	Apr 14	Budget	Jul '13 - Apr 14	YTD Budget	Annual Budget
<b>Utilities</b>					
Electric- LS & Guard Shack	410.34		3,892.05		
Electric- Street Lights	588.24	880.00	5,713.15	8,800.00	10,560.00
Gas	285.62	316.67	2,708.46	3,166.66	3,800.00
Hydrant Meter Water Use Fee	0.00	8.33	0.00	83.34	100.00
Trash Services	3,321.76	4,541.67	37,829.07	45,416.66	54,500.00
Water	356.95	550.00	4,676.47	5,500.00	6,600.00
<b>Total Utilities</b>	<b>4,962.91</b>	<b>6,296.67</b>	<b>54,819.20</b>	<b>62,966.66</b>	<b>75,560.00</b>
<b>RESERVES</b>					
Admin Office Exterior Improv.	0.00	2,083.33	0.00	20,833.34	25,000.00
General Reserve Contributions	0.00	5,894.75	0.00	58,947.50	70,737.00
Guard Shack Renovations	0.00	969.58	0.00	9,695.84	11,635.00
Seal Coating of Road	0.00	3,375.00	0.00	33,750.00	40,500.00
<b>Total RESERVES</b>	<b>0.00</b>	<b>12,322.66</b>	<b>0.00</b>	<b>123,226.68</b>	<b>147,872.00</b>
<b>Total Expense</b>	<b>67,654.60</b>	<b>82,586.67</b>	<b>793,845.99</b>	<b>825,866.72</b>	<b>991,040.04</b>
<b>Net Ordinary Income</b>	<b>190,603.05</b>	<b>157,603.67</b>	<b>228,252.23</b>	<b>126,648.60</b>	<b>-0.04</b>
<b>Other Income/Expense</b>					
Other Income	0.00		3,512.50		
AD99-1 Assessment Collections	0.00		3,512.50		
<b>Total Other Income</b>	<b>0.00</b>		<b>7,025.00</b>		
<b>Other Expense</b>					
AD99-1 Annual Professional Fees	0.00		1,165.51		
AD99-1 Interest Expense	0.00		13,500.00		
<b>Total Other Expense</b>	<b>0.00</b>		<b>14,665.51</b>		
<b>Net Other Income</b>	<b>0.00</b>		<b>-11,153.01</b>		
<b>Net Income</b>	<b>190,603.05</b>	<b>157,603.67</b>	<b>217,099.22</b>	<b>126,648.60</b>	<b>-0.04</b>