

1:09 PM
 07/16/14
 Accrual Basis

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

	Jun 30, 14
ASSETS	
Current Assets	
Checking/Savings	
LAIF Account	213,483.42
Sunwest Bank	81,655.96
WFB Non-Interest Checking	249,960.00
Farmers & Merchants Bank	473,309.84
Total Checking/Savings	1,018,409.22
Accounts Receivable	
A/R 2013 Parking Permits & Fees	-0.25
A/R 2013 Annual User Fee	-0.30
Total Accounts Receivable	-0.55
Other Current Assets	
Prepaid Expenses	12,404.79
Bond Investment with Agt AD99-1	
WFB Reserve Fund	33,526.14
WFB Redemption Fund	82,500.51
Total Bond Investment with Agt AD99-1	116,026.65
Total Other Current Assets	128,431.44
Total Current Assets	1,146,840.11
Fixed Assets	
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
Total Depreciable assets	2,782,798.79
Accumulated Depreciation	
Accum Deprec-Structure	-79,268.17
Accum Deprec-Security	-24,706.77
Accum Deprec-Maintenance	-24,128.73
Accum Deprec -Admin	-7,745.83
Accum Deprec-Infrastructure	-409,311.47
Accum Deprec-Entryway	-224,255.04
Total Accumulated Depreciation	-769,416.01
Total Fixed Assets	2,013,382.78
Other Assets	
Special Assessment Rec AD99-1	113,051.12
Total Other Assets	113,051.12
TOTAL ASSETS	3,273,274.01
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	40,233.72
Total Accounts Payable	40,233.72

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

	<u>Jun 30, 14</u>
Other Current Liabilities	
A/P- Audit Adjustment	-0.24
Prepaid 2014 Annual User Fee	46,014.00
Prepaid Summer Trash Fee	60.00
Accrued Interest Payable AD99-1	3,392.00
Accrued Vacations	11,719.44
Other Accrued Expenses	5,410.27
Total Other Current Liabilities	<u>66,595.47</u>
Total Current Liabilities	106,829.19
Long Term Liabilities	
Deferred Revenue AD99-1	28,216.66
Bonds Payable AD99-1	160,000.00
Total Long Term Liabilities	<u>188,216.66</u>
Total Liabilities	295,045.85
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
Total Unrestricted	<u>823,775.64</u>
Retained Earnings	928,903.99
Net Income	110,049.53
Total Equity	<u>2,978,228.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,273,274.01</u></u>

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Capistrano Bay Community Services District
A/P Aging Summary
As of June 30, 2014

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Allan McGee	0.00	255.00	0.00	0.00	0.00	255.00
American Asphalt	550.00	0.00	0.00	0.00	0.00	550.00
Audit Adj.	0.00	0.00	0.00	0.00	0.00	0.00
Bemus Landscape, Inc.	0.00	1,442.47	0.00	0.00	0.00	1,442.47
Coastal Maintenance	0.00	874.00	0.00	0.00	0.00	874.00
Guida Surveying	0.00	3,750.00	0.00	0.00	0.00	3,750.00
Securitas	0.00	29,393.91	0.00	0.00	0.00	29,393.91
Toshiba Financial Services	0.00	216.41	0.00	0.00	0.00	216.41
United Storm Water, Inc.	1,698.00	0.00	0.00	0.00	0.00	1,698.00
Webb Community Management	2,053.93	0.00	0.00	0.00	0.00	2,053.93
TOTAL	<u><u>4,301.93</u></u>	<u><u>35,931.79</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>40,233.72</u></u>

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**Capistrano Bay Community Services District
 Profit & Loss YTD Comparison
 July 2013 through June 2014**

	<u>Jul '13 - Jun 14</u>	<u>Jul '13 - Jun 14</u>
Ordinary Income/Expense		
Income		
Fines	300.00	300.00
Parking - Permits and OCTA Fees	37,705.50	37,705.50
Property Tax Revenue	763,890.76	763,890.76
User Fee Revenue	226,302.06	226,302.06
Summer Trash Collection	7,690.00	7,690.00
Transponder Revenue	3,435.00	3,435.00
Interest Income	57.03	57.03
Development Impact Fee Revenue	22,413.43	22,413.43
County Gate Closure Revenue	4,000.00	4,000.00
Total Income	1,065,793.78	1,065,793.78
Gross Profit	1,065,793.78	1,065,793.78
Expense		
GENERAL & ADMINISTRATIVE		
Administrative Expense-Webb	4,530.66	4,530.66
Bank Charges	339.16	339.16
Communications-Phone/Internet	1,973.48	1,973.48
Contribution- CRBA Annual Mtg.	1,500.00	1,500.00
Contribution- Pacific Legal	5,000.00	5,000.00
Depreciation Expense	100,271.40	100,271.40
District Auditing Services	8,760.00	8,760.00
Equipment Lease- Copier	2,857.33	2,857.33
Equipment-Copy Machine Tax	36.60	36.60
Legal Expenses	11,676.28	11,676.28
Liability Insurance	13,669.00	13,669.00
Memberships	3,289.00	3,289.00
MHTL Survey/ LCP Committee	3,750.00	3,750.00
Miscellaneous Expense	1,180.00	1,180.00
Office Equipment Purchases	277.51	277.51
Office Supplies	4,279.31	4,279.31
Photo Copying- Webb	517.92	517.92
Postage	551.89	551.89
Property Management Contract	21,600.00	21,600.00
Rent- Board Meeting Room	1,000.00	1,000.00
Rent- Doc/Misc Storage	1,678.16	1,678.16
Reserve Study Update	1,285.00	1,285.00
RR Parking Expense - OCTA	35,509.00	35,509.00
Security-Allowance for July 4th	821.46	821.46
Security-Dwelling Guest Pass	2,594.55	2,594.55
Security-Dwelling Live Fee	5,510.00	5,510.00
Security- Radar Certification	130.00	130.00
Security- Securitas Contract	359,935.08	359,935.08
Tax- Apportionment Fees	3,221.98	3,221.98
Transponders	2,922.84	2,922.84
Website Hosting	820.80	820.80
Total GENERAL & ADMINISTRATIVE	601,488.41	601,488.41
EMPLOYEE EXPENSES		
Health Insurance	18,579.17	18,579.17
Payroll Processing Fees	1,649.50	1,649.50
Payroll Tax Expense	9,006.81	9,006.81
Salary/Wages- Manager	86,784.00	86,784.00
Salary/Wages - Security	22,447.00	22,447.00
Training/Seminars- Mgr.	262.00	262.00
Workers Comp Insurance	1,231.08	1,231.08
Total EMPLOYEE EXPENSES	139,959.56	139,959.56

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**Capistrano Bay Community Services District
 Profit & Loss YTD Comparison
 July 2013 through June 2014**

	<u>Jul '13 - Jun 14</u>	<u>Jul '13 - Jun 14</u>
LANDSCAPE MAINTENANCE		
Irrigation Repairs	525.27	525.27
Landscape Contract- Bemus	11,200.00	11,200.00
Landscape Extras- Bemus	4,787.85	4,787.85
Landscape Misc.- Luna & McGee	255.00	255.00
Palm Tree Trimming	1,700.00	1,700.00
White Fly Spray	1,207.52	1,207.52
Total LANDSCAPE MAINTENANCE	<u>19,675.64</u>	<u>19,675.64</u>
GENERAL REPAIRS & MAINTENANCE		
Beach Cleanup Expense	135.00	135.00
Block Wall and Fence Repair	128.11	128.11
Computer Consultant	1,179.67	1,179.67
Contract Maintenance	58,559.39	58,559.39
Disposable Doggie Bags	986.29	986.29
Driveway Pressure Washing	2,820.00	2,820.00
Drains/Catch Bas/ Filter Maint.	14,235.15	14,235.15
Fire Extinguisher Refills	80.00	80.00
Lighting/ Holiday at Gate Entry	2,850.00	2,850.00
Lighting Maint. for LS	48.48	48.48
Miscellaneous Maintenance	6,552.67	6,552.67
Painting- Oil Woodwork @ Entry	4,403.93	4,403.93
Patrol Vehicle Maintenance	1,661.95	1,661.95
Pest Control	950.00	950.00
Plumbing & Electrical	976.00	976.00
Sand Grading	420.00	420.00
Security Gate Repairs	2,801.82	2,801.82
Small Tools & Equipment	6,878.28	6,878.28
Street Sweeping	7,029.00	7,029.00
Winter Flood Cleanup	5,819.00	5,819.00
Total GENERAL REPAIRS & MAINTENANCE	<u>118,514.74</u>	<u>118,514.74</u>
Utilities		
Electric- LS & Guard Shack	4,767.91	4,767.91
Electric- Street Lights	6,925.70	6,925.70
Gas	3,197.67	3,197.67
Trash Services	44,488.27	44,488.27
Water	5,573.34	5,573.34
Total Utilities	<u>64,952.89</u>	<u>64,952.89</u>
Total Expense	<u>944,591.24</u>	<u>944,591.24</u>
Net Ordinary Income	121,202.54	121,202.54
Other Income/Expense		
Other Income		
AD99-1 Assessment Collections	3,512.50	3,512.50
Total Other Income	<u>3,512.50</u>	<u>3,512.50</u>
Other Expense		
AD99-1 Annual Professional Fees	1,165.51	1,165.51
AD99-1 Interest Expense	13,500.00	13,500.00
Total Other Expense	<u>14,665.51</u>	<u>14,665.51</u>
Net Other Income	<u>-11,153.01</u>	<u>-11,153.01</u>
Net Income	<u><u>110,049.53</u></u>	<u><u>110,049.53</u></u>

Capistrano Bay Community Services District
Profit & Loss Budget Performance
July 2013 through June 2014

	Jul '13 - Jun 14	Budget	Jul '13 - Jun 14	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Fines	300.00		300.00		
Late Fees	0.00	240.00	0.00	240.00	240.00
Parking - Permits and OCTA Fees	37,705.50	39,400.00	37,705.50	39,400.00	39,400.00
Property Tax Revenue	763,890.76	701,360.00	763,890.76	701,360.00	701,360.00
User Fee Revenue	226,302.06	226,000.00	226,302.06	226,000.00	226,000.00
Summer Trash Collection	7,690.00	3,540.00	7,690.00	3,540.00	3,540.00
Transponder Revenue	3,435.00	1,500.00	3,435.00	1,500.00	1,500.00
Interest Income	57.03		57.03		
Development Impact Fee Revenue	22,413.43	15,000.00	22,413.43	15,000.00	15,000.00
County Gate Closure Revenue	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Total Income	1,065,793.78	991,040.00	1,065,793.78	991,040.00	991,040.00
Gross Profit	1,065,793.78	991,040.00	1,065,793.78	991,040.00	991,040.00
Expense					
GENERAL & ADMINISTRATIVE					
Administrative Expense-Webb	4,530.66	4,715.00	4,530.66	4,715.00	4,715.00
Bank Charges	339.16	145.00	339.16	145.00	145.00
Communications-Phone/Internet	1,973.48	3,780.00	1,973.48	3,780.00	3,780.00
Contribution- CRBA Annual Mtg.	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Contribution- Pacific Legal	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Depreciation Expense	100,271.40		100,271.40		
District Auditing Services	8,760.00	10,600.00	8,760.00	10,600.00	10,600.00
Equipment Lease- Copier	2,857.33	2,880.00	2,857.33	2,880.00	2,880.00
Equipment-Copy Machine Tax	36.60	1,685.00	36.60	1,685.00	1,685.00
Legal Expenses	11,676.28	10,000.00	11,676.28	10,000.00	10,000.00
Liability Insurance	13,669.00	13,600.00	13,669.00	13,600.00	13,600.00
Memberships	3,289.00	3,290.00	3,289.00	3,290.00	3,290.00
MHTL Survey/ LCP Committee	3,750.00	6,000.00	3,750.00	6,000.00	6,000.00
Miscellaneous Expense	1,180.00	200.00	1,180.00	200.00	200.00
Office Equipment Purchases	277.51	1,400.00	277.51	1,400.00	1,400.00
Office Supplies	4,279.31	10,000.00	4,279.31	10,000.00	10,000.00
Photo Copying- Webb	517.92	700.00	517.92	700.00	700.00
Postage	551.89	650.00	551.89	650.00	650.00
Property Management Contract	21,600.00	21,600.00	21,600.00	21,600.00	21,600.00
Rent- Board Meeting Room	1,000.00	1,400.00	1,000.00	1,400.00	1,400.00
Rent- Doc/Misc Storage	1,678.16	2,520.00	1,678.16	2,520.00	2,520.00
Reserve Study Update	1,285.00	650.00	1,285.00	650.00	650.00
RR Parking Expense - OCTA	35,509.00	37,500.00	35,509.00	37,500.00	37,500.00
Security-Allowance for July 4th	821.46	4,500.00	821.46	4,500.00	4,500.00
Security- Bonuses for Staff	0.00	1,725.00	0.00	1,725.00	1,725.00
Security-Dwelling Guest Pass	2,594.55	2,100.00	2,594.55	2,100.00	2,100.00
Security-Dwelling Live Fee	5,510.00	6,615.00	5,510.00	6,615.00	6,615.00
Security- Radar Certification	130.00	175.00	130.00	175.00	175.00
Security- Securitas Contract	359,935.08	352,725.00	359,935.08	352,725.00	352,725.00
Tax- Apportionment Fees	3,221.98	9,300.00	3,221.98	9,300.00	9,300.00

Capistrano Bay Community Services District
Profit & Loss Budget Performance
July 2013 through June 2014

	Jul '13 - Jun 14	Budget	Jul '13 - Jun 14	YTD Budget	Annual Budget
Transponders	2,922.84	3,600.00	2,922.84	3,600.00	3,600.00
Website Hosting	820.80	830.00	820.80	830.00	830.00
Total GENERAL & ADMINISTRATIVE	601,488.41	521,385.00	601,488.41	521,385.00	521,385.00
EMPLOYEE EXPENSES					
Health Insurance	18,579.17	19,700.00	18,579.17	19,700.00	19,700.00
Payroll Processing Fees	1,649.50	1,560.00	1,649.50	1,560.00	1,560.00
Payroll Tax Expense	9,006.81	11,865.00	9,006.81	11,865.00	11,865.00
Salary/Wages- Manager	86,784.00	86,778.00	86,784.00	86,778.00	86,778.00
Salary/Wages - Security	22,447.00	29,950.00	22,447.00	29,950.00	29,950.00
Training/Seminars- Mgr.	262.00	2,500.00	262.00	2,500.00	2,500.00
Workers Comp Insurance	1,231.08	4,000.00	1,231.08	4,000.00	4,000.00
Total EMPLOYEE EXPENSES	139,959.56	156,353.00	139,959.56	156,353.00	156,353.00
LANDSCAPE MAINTENANCE					
Irrigation Repairs	525.27	360.00	525.27	360.00	360.00
Landscape Contract- Bemus	11,200.00	11,340.00	11,200.00	11,340.00	11,340.00
Landscape Extras- Bemus	4,787.85	5,500.00	4,787.85	5,500.00	5,500.00
Landscape Misc.- Luna & McGee	255.00		255.00		
Palm Tree Trimming	1,700.00	3,800.00	1,700.00	3,800.00	3,800.00
White Fly Spray	1,207.52		1,207.52		
Total LANDSCAPE MAINTENANCE	19,675.64	21,000.00	19,675.64	21,000.00	21,000.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	135.00	15,000.00	135.00	15,000.00	15,000.00
Block Wall and Fence Repair	128.11	3,000.00	128.11	3,000.00	3,000.00
Computer Consultant	1,179.67	300.00	1,179.67	300.00	300.00
Contract Maintenance	58,559.39		58,559.39		
Disposable Doggie Bags	986.29	300.00	986.29	300.00	300.00
Driveway Pressure Washing	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00
Drains/Catch Bas/ Filter Maint.	14,235.15	8,900.00	14,235.15	8,900.00	8,900.00
Fire Extinguisher Refills	80.00	150.00	80.00	150.00	150.00
Lighting/Holiday at Gate Entry	2,850.00	3,000.00	2,850.00	3,000.00	3,000.00
Lighting Maint. for LS	48.48	300.00	48.48	300.00	300.00
Miscellaneous Maintenance	6,552.67	3,000.00	6,552.67	3,000.00	3,000.00
Painting- Oil Woodwork @ Entry	4,403.93	3,500.00	4,403.93	3,500.00	3,500.00
Patrol Vehicle Maintenance	1,661.95	900.00	1,661.95	900.00	900.00
Pest Control	950.00	1,400.04	950.00	1,400.04	1,400.04
Plumbing & Electrical	976.00	1,000.00	976.00	1,000.00	1,000.00
Roof Repair	0.00	500.00	0.00	500.00	500.00
Sand Grading	420.00	3,500.00	420.00	3,500.00	3,500.00
Security Gate Repairs	2,801.82	2,100.00	2,801.82	2,100.00	2,100.00
Small Tools & Equipment	6,878.28	1,400.00	6,878.28	1,400.00	1,400.00
Street Sweeping	7,029.00	7,800.00	7,029.00	7,800.00	7,800.00
Winter Flood Cleanup	5,819.00	10,000.00	5,819.00	10,000.00	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	118,514.74	68,870.04	118,514.74	68,870.04	68,870.04

**Capistrano Bay Community Services District
Profit & Loss Budget Performance
July 2013 through June 2014**

	Jul '13 - Jun 14	Budget	Jul '13 - Jun 14	YTD Budget	Annual Budget
Utilities					
Electric- LS & Guard Shack	4,767.91	10,560.00	4,767.91	10,560.00	10,560.00
Electric- Street Lights	6,925.70	3,800.00	6,925.70	3,800.00	3,800.00
Gas	3,197.67	100.00	3,197.67	100.00	100.00
Hydrant Meter Water Use Fee	0.00	54,500.00	0.00	54,500.00	54,500.00
Trash Services	44,488.27	6,600.00	44,488.27	6,600.00	6,600.00
Water	5,573.34		5,573.34		
Total Utilities	64,952.89	75,560.00	64,952.89	75,560.00	75,560.00
RESERVES					
Admin Office Exterior Improv.	0.00	25,000.00	0.00	25,000.00	25,000.00
General Reserve Contribution	0.00	70,737.00	0.00	70,737.00	70,737.00
Guard Shack Renovations	0.00	11,635.00	0.00	11,635.00	11,635.00
Seal Coating of Road	0.00	40,500.00	0.00	40,500.00	40,500.00
Total RESERVES	0.00	147,872.00	0.00	147,872.00	147,872.00
Total Expense	944,591.24	991,040.04	944,591.24	991,040.04	991,040.04
Net Ordinary Income	121,202.54	-0.04	121,202.54	-0.04	-0.04
Other Income/Expense					
Other Income					
AD99-1 Assessment Collections	3,512.50		3,512.50		
Total Other Income	3,512.50		3,512.50		
Other Expense					
AD99-1 Annual Professional Fees	1,165.51		1,165.51		
AD99-1 Interest Expense	13,500.00		13,500.00		
Total Other Expense	14,665.51		14,665.51		
Net Other Income	-11,153.01		-11,153.01		
Net Income	110,049.53	-0.04	110,049.53	-0.04	-0.04