

12:42 PM  
09/16/14  
Accrual Basis

Capistrano Bay Community Services District  
**Balance Sheet**  
As of August 31, 2014

	<u>Aug 31, 14</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
LAIF Account	213,601.17
Sunwest Bank	243,645.57
WFB Non-Interest Checking	249,960.00
Farmers & Merchants Bank	361,906.51
<b>Total Checking/Savings</b>	<u>1,069,113.25</u>
Accounts Receivable	
A/R 2014 Parking Permits & Fees	-0.25
A/R 2014 Annual User Fee	18,298.80
<b>Total Accounts Receivable</b>	<u>18,298.55</u>
Other Current Assets	
Prepaid Expenses	10,382.99
<b>Total Other Current Assets</b>	<u>10,382.99</u>
<b>Total Current Assets</b>	1,097,794.79
<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>	<u>2,782,798.79</u>
Accumulated Depreciation	
Accum Deprec-Structure	-80,206.36
Accum Deprec-Security	-24,706.77
Accum Deprec-Maintenance	-24,667.50
Accum Deprec -Admin	-7,804.78
Accum Deprec-Infrastructure	-418,727.93
Accum Deprec-Entryway	-238,270.98
<b>Total Accumulated Depreciation</b>	<u>-794,384.32</u>
<b>Total Fixed Assets</b>	<u>1,988,414.47</u>
<b>TOTAL ASSETS</b>	<u><u>3,086,209.26</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	34,358.41
<b>Total Accounts Payable</b>	<u>34,358.41</u>
Other Current Liabilities	
A/P- Audit Adjustment	-0.24
Prepaid Summer Trash Fee	60.00
Miscellaneous Payable	1,000.00
Accrued Vacations	11,719.44
Other Accrued Expenses	-536.00
<b>Total Other Current Liabilities</b>	<u>12,243.20</u>
<b>Total Current Liabilities</b>	<u>46,601.61</u>
<b>Total Liabilities</b>	46,601.61
<b>Equity</b>	
Net investment in Cap Assets	1,053,711.00

12:42 PM  
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Capistrano Bay Community Services District  
**Balance Sheet**  
As of August 31, 2014

	<u>Aug 31, 14</u>
Unrestricted	
Emergency Reserve	250,000.00
Unrestricted - Other	573,775.64
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Total Unrestricted	823,775.64
Retained Earnings	1,069,507.58
Net Income	92,613.43
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Total Equity	3,039,607.65
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,086,209.26</b>
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**Capistrano Bay Community Services District**  
**Profit & Loss YTD Comparison**  
 August 2014

	Aug 14	Jul - Aug 14
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Property Tax Revenue	3,296.20	3,296.20
User Fee Revenue	0.00	226,302.71
Transponder Revenue	0.00	420.00
Interest Income	0.00	117.75
<b>Total Income</b>	3,296.20	230,136.66
<b>Gross Profit</b>	3,296.20	230,136.66
<b>Expense</b>		
<b>GENERAL &amp; ADMINISTRATIVE</b>		
Administrative Expense-Webb	412.50	660.00
Bank Charges	13.32	21.14
Communications-Phone/Internet	200.78	390.62
Depreciation Expense	8,322.77	16,645.54
District Auditing Services	0.00	0.00
Equipment Lease- Copier	216.41	432.82
Equipment-Copy Machine Tax	0.00	31.96
Liability Insurance	999.23	1,998.46
Memberships	0.00	1,000.00
Notices to Community	0.00	270.55
Office Computer Supplies	0.00	24.95
Office Supplies	138.94	506.27
Photo Copying- Webb	26.20	75.10
Postage	4.80	14.40
Property Management Contract	1,800.00	3,600.00
Rent- Doc/Misc Storage	103.50	207.00
Security-Allowance for July 4th	3,229.25	3,243.02
Security-Dwelling Guest Pass	0.00	443.55
Security-Dwelling Live Fee	551.00	1,102.00
Security- Securitas Contract	30,492.70	60,380.96
Website Hosting	120.00	120.00
<b>Total GENERAL &amp; ADMINISTRATIVE</b>	46,631.40	91,168.34
<b>EMPLOYEE EXPENSES</b>		
Health Insurance	1,417.15	2,834.16
Payroll Processing Fees	209.90	352.50
Payroll Tax Expense	885.35	1,672.43
Salary/Wages- Manager	7,232.00	14,464.00
Salary/Wages - Security	4,340.00	7,192.00
Workers Comp Insurance	201.34	367.34
<b>Total EMPLOYEE EXPENSES</b>	14,285.74	26,882.43
<b>LANDSCAPE MAINTENANCE</b>		
Irrigation Repairs	0.00	0.00
Landscape Contract- Bemus	1,050.00	2,100.00
Landscape Extras- Bemus	0.00	0.00
<b>Total LANDSCAPE MAINTENANCE</b>	1,050.00	2,100.00
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>		
Computer Consultant	0.00	85.00
Driveway Pressure Washing	235.00	470.00
Gate Mech Repairs (Wooden)	245.00	623.00
Lighting Maint. for LS	86.40	86.40
Patrol Vehicle Maintenance	184.27	346.41
Pest Control	50.00	100.00
Plumbing Repair	161.00	161.00
Small Tools & Equipment	178.24	303.45
Street Sweeping	639.00	1,278.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	1,778.91	3,453.26

12:44 PM  
09/16/14  
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Capistrano Bay Community Services District  
Profit & Loss YTD Comparison  
August 2014

	<u>Aug 14</u>	<u>Jul - Aug 14</u>
Utilities		
Electric- LS & Guard Shack	552.83	1,069.94
Electric- Street Lights	601.11	1,202.22
Gas	271.71	426.96
Trash Services	4,739.85	10,138.57
Water & Sewer	523.32	1,081.51
<b>Total Utilities</b>	<u>6,688.82</u>	<u>13,919.20</u>
<b>Total Expense</b>	<u>70,434.87</u>	<u>137,523.23</u>
<b>Net Ordinary Income</b>	<u>-67,138.67</u>	<u>92,613.43</u>
<b>Net Income</b>	<u><u>-67,138.67</u></u>	<u><u>92,613.43</u></u>

12:44 PM

09/16/14

### Capistrano Bay Community Services District

## A/P Aging Summary

As of August 31, 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.	1,050.00	0.00	0.00	0.00	0.00	1,050.00
Coastal Maintenance	874.00	0.00	0.00	0.00	0.00	874.00
Securitas	29,947.09	0.00	0.00	0.00	0.00	29,947.09
Toshiba Financial Services	216.41	0.00	0.00	0.00	0.00	216.41
Webb Community Management	2,270.91	0.00	0.00	0.00	0.00	2,270.91
<b>TOTAL</b>	<b><u>34,358.41</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>34,358.41</u></b>

12:46 PM

09/16/14

Accrual Basis

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

	Aug 14	Budget	Jul - Aug 14	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Annual Fee for County Gate	0.00		0.00		5,475.00
Parking - Permits and OCTA Fees	0.00		0.00		38,200.00
Property Tax Revenue	3,296.20		3,296.20		748,360.00
User Fee Revenue	0.00		226,302.71	226,000.00	226,000.00
Summer Trash Collection	0.00		0.00		4,420.00
Transponder Revenue	0.00	166.66	420.00	333.32	2,000.00
Interest Income	0.00	1,250.00	117.75		
Development Impact Fee Revenue	0.00		0.00	2,500.00	15,000.00
<b>Total Income</b>	<b>3,296.20</b>	<b>1,416.66</b>	<b>230,136.66</b>	<b>228,833.32</b>	<b>1,039,455.00</b>
<b>Expense</b>					
<b>Gross Profit</b>	<b>3,296.20</b>	<b>1,416.66</b>	<b>230,136.66</b>	<b>228,833.32</b>	<b>1,039,455.00</b>
<b>GENERAL &amp; ADMINISTRATIVE</b>					
Administrative Expense-Webb	412.50	500.00	660.00	1,000.00	6,000.00
Bank Charges	13.32	41.66	21.14	83.32	500.00
Communications-Phone/Internet	200.78	170.83	390.62	341.67	2,050.00
Contribution- CRBA Annual Mtg.	0.00		0.00		1,500.00
Contribution- Pacific Legal	0.00				7,500.00
Depreciation Expense	8,322.77		16,645.54		
District Auditing Services	0.00	900.00	0.00	1,800.00	10,800.00
Equipment Lease- Copier	216.41	250.00	432.82	500.00	3,000.00
Equipment-Copy Machine Tax	0.00	4.17	31.96	8.33	50.00
Legal Expenses	0.00	1,000.00	0.00	2,000.00	12,000.00
Liability Insurance	999.23	1,000.00	1,998.46	2,000.00	12,000.00
Memberships	0.00	290.42	1,000.00	580.83	3,485.00
MHTL Survey/ LCP Committee	0.00	583.33	0.00	1,166.67	7,000.00
Miscellaneous Expense	0.00	16.66	0.00	33.32	200.00
Notices to Community	0.00	176.67	270.55	353.33	2,120.00
Office Computer Supplies	0.00	83.34	24.95	166.67	1,000.00
Office Equipment Purchases	0.00	183.34	0.00	366.68	2,200.00
Office Supplies	138.94	333.33	506.27	666.67	4,000.00
Photo Copying- Webb	26.20	50.00	75.10	100.00	600.00
Police Uniform Laundry	0.00	8.34	0.00	16.67	100.00
Postage	4.80	54.16	14.40	108.32	650.00
Property Management Contract	1,800.00	1,800.00	3,600.00	3,600.00	21,600.00
Rent- Board Meeting Room	0.00	116.67	0.00	233.33	1,400.00
Rent- Doc/Misc Storage	103.50	125.00	207.00	250.00	1,500.00
RR Parking Expense - OCTA	0.00		0.00		37,800.00
Security-Allowance for July 4th	3,229.25	375.00	3,243.02	750.00	4,500.00
Security- Bonuses for Staff	0.00	150.00	0.00	300.00	1,800.00
Security-Dwelling Guest Pass	0.00	269.17	443.55	538.33	3,230.00
Security-Dwelling Live Fee	551.00	551.25	1,102.00	1,102.50	6,615.00
Security- Radar Certification	0.00	14.59	0.00	29.18	175.00
Security- Securitas Contract	30,492.70	30,481.42	60,380.96	60,962.83	365,777.00
Security- Transponders	0.00	250.00	0.00	500.00	3,000.00

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

	Aug 14	Budget	Jul - Aug 14	YTD Budget	Annual Budget
Security-Trans (Reader Service)	0.00	191.67	0.00	383.34	2,300.00
Tax- Apportionment Fees	0.00	708.33	0.00	1,416.67	8,500.00
Website Hosting	120.00	91.67	120.00	183.34	1,100.00
<b>Total GENERAL &amp; ADMINISTRATIVE</b>	<b>46,631.40</b>	<b>40,771.02</b>	<b>91,168.34</b>	<b>81,542.00</b>	<b>536,052.00</b>
<b>EMPLOYEE EXPENSES</b>					
Health Insurance	1,417.15	1,459.00	2,834.16	2,918.00	17,508.00
Payroll Processing Fees	209.90	141.66	352.50	283.32	1,700.00
Payroll Tax Expense	885.35	1,269.16	1,672.43	2,538.32	15,230.00
Salary/Wages- Manager	7,232.00	7,233.34	14,464.00	14,466.68	86,800.00
Salary/Wages - Security	4,340.00	5,460.00	7,192.00	10,920.00	65,520.00
Training/Seminars- Mgr.	0.00	208.34	0.00	416.68	2,500.00
Workers Comp Insurance	201.34	322.91	367.34	645.82	3,875.00
<b>Total EMPLOYEE EXPENSES</b>	<b>14,285.74</b>	<b>16,094.41</b>	<b>26,882.43</b>	<b>32,188.82</b>	<b>193,133.00</b>
<b>LANDSCAPE MAINTENANCE</b>					
Irrigation Repairs	0.00	52.91	0.00	105.82	635.00
Landscape Contract- Bemus	1,050.00	1,050.00	2,100.00	2,100.00	12,600.00
Landscape Extras- Bemus	0.00	108.34	0.00	216.68	1,300.00
Landscape Misc.- Luna & McGee	0.00	208.34	0.00	416.67	2,500.00
Palm Tree Trimming	0.00	316.66	0.00	633.33	3,800.00
White Fly Spray	0.00	100.00	0.00	200.00	1,200.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>1,050.00</b>	<b>1,836.25</b>	<b>2,100.00</b>	<b>3,672.50</b>	<b>22,035.00</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>					
Beach Cleanup Expense	0.00	833.34	0.00	1,666.68	10,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	500.00	3,000.00
Computer Consultant	0.00	108.34	85.00	216.68	1,300.00
Drains/Catch Bas/ Filter Maint.	0.00	416.66	0.00	833.32	5,000.00
Driveway Pressure Washing	235.00	235.00	470.00	470.00	2,820.00
Electrical Repair	0.00	41.66	0.00	83.33	500.00
Fire Extinguisher Refills	0.00	12.50	0.00	25.00	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.67	0.00	83.34	500.00
Gate Mech Repairs (Wooden)	245.00	179.16	623.00	358.33	2,150.00
Lighting/ Holiday at Gate Entry	0.00	250.00	0.00	500.00	3,000.00
Lighting Maint. for LS	86.40	41.67	86.40	83.33	500.00
Miscellaneous Maintenance	0.00	375.00	0.00	750.00	4,500.00
Mutt Mitt Disposable Bags	0.00	80.00	0.00	160.00	960.00
Painting- Oil Woodwork @ Entry	0.00	300.00	0.00	600.00	3,600.00
Patrol Vehicle Maintenance	184.27	158.34	346.41	316.68	1,900.00
Pest Control	50.00	112.50	100.00	225.00	1,350.00
Plumbing Repair	161.00	41.66	161.00	83.33	500.00
Roof Repair	0.00	41.66	0.00	83.33	500.00
Sand Grading/Tractor Service	0.00	291.66	0.00	583.32	3,500.00
Signage	0.00	125.00	0.00	250.00	1,500.00
Small Tools & Equipment	178.24	12.50	303.45	25.00	150.00

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

	Aug 14	Budget	Jul - Aug 14	YTD Budget	Annual Budget
Street Sweeping	639.00	650.00	1,278.00	1,300.00	7,800.00
Winter Flood Cleanup	0.00	833.34	0.00	1,666.68	10,000.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>1,778.91</b>	<b>5,431.66</b>	<b>3,453.26</b>	<b>10,863.35</b>	<b>65,180.00</b>
<b>Utilities</b>					
Electric- LS & Guard Shack	552.83	427.91	1,069.94	855.82	5,135.00
Electric- Street Lights	601.11	575.00	1,202.22	1,150.00	6,900.00
Gas	271.71	320.00	426.96	640.00	3,840.00
Trash Services	4,739.85	4,166.66	10,138.57	8,333.32	50,000.00
Water & Sewer	523.32	550.00	1,081.51	1,100.00	6,600.00
<b>Total Utilities</b>	<b>6,688.82</b>	<b>6,039.57</b>	<b>13,919.20</b>	<b>12,079.14</b>	<b>72,475.00</b>
<b>CAPITAL IMPROVEMENTS</b>					
Block Wall Repairs	0.00	1,250.00	0.00	2,500.00	15,000.00
District Admin Office Improv.	0.00	3,750.00	0.00	7,500.00	45,000.00
Guard Shack Rear Office Impr.	0.00	208.33	0.00	416.67	2,500.00
Northgate Storage Improvement	0.00	208.34	0.00	416.67	2,500.00
Seal Coating of NG Road	0.00	79.16	0.00	158.33	950.00
<b>Total CAPITAL IMPROVEMENTS</b>	<b>0.00</b>	<b>5,495.83</b>	<b>0.00</b>	<b>10,991.67</b>	<b>65,950.00</b>
<b>RESERVES</b>					
General Reserve Contribution	0.00	7,052.50	0.00	14,105.00	84,630.00
<b>Total RESERVES</b>	<b>0.00</b>	<b>7,052.50</b>	<b>0.00</b>	<b>14,105.00</b>	<b>84,630.00</b>
<b>Total Expense</b>	<b>70,434.87</b>	<b>82,721.24</b>	<b>137,523.23</b>	<b>165,442.48</b>	<b>1,039,455.00</b>
<b>Net Ordinary Income</b>	<b>-67,138.67</b>	<b>-81,304.58</b>	<b>92,613.43</b>	<b>63,390.84</b>	<b>0.00</b>
<b>Net Income</b>	<b>-67,138.67</b>	<b>-81,304.58</b>	<b>92,613.43</b>	<b>63,390.84</b>	<b>0.00</b>