

Assessment District No. 99-1 of the Capistrano Bay CSD

Balance Sheet

As of September 30, 2014

10/15/14

Accrual Basis

	<u>Sep 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
WFB - Expense Fund	6,949.87
WFB - Redemption Fund	33,852.28
WFB - Reserve Fund	<u>33,526.98</u>
Total Checking/Savings	<u>74,329.13</u>
Total Current Assets	74,329.13
Other Assets	
Special Assessment Rec AD99-1	<u>113,051.12</u>
Total Other Assets	<u>113,051.12</u>
TOTAL ASSETS	<u>187,380.25</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Bonds Payable AD99-1 (Current)	<u>40,000.00</u>
Total Other Current Liabilities	<u>40,000.00</u>
Total Current Liabilities	40,000.00
Long Term Liabilities	
Bonds Payable AD99-1	90,000.00
Deferred Revenue AD99-1	<u>28,216.66</u>
Total Long Term Liabilities	<u>118,216.66</u>
Total Liabilities	158,216.66
Equity	
Unrestricted Equity	38,211.79
Net Income	<u>-9,048.20</u>
Total Equity	<u>29,163.59</u>
TOTAL LIABILITIES & EQUITY	<u>187,380.25</u>

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10/15/14

Accrual Basis

Assessment District No. 99-1 of the Capistrano Bay CSD
Profit & Loss YTD Comparison
September 2014

	<u>Sep 14</u>	<u>Jul - Sep 14</u>
Ordinary Income/Expense		
Expense		
AD99-1 Annual Professional Fees	1,216.82	3,050.17
Interest Expense	6,000.00	6,000.00
Total Expense	<u>7,216.82</u>	<u>9,050.17</u>
Net Ordinary Income	-7,216.82	-9,050.17
Other Income/Expense		
Other Income		
Interest Income	0.99	1.97
Total Other Income	<u>0.99</u>	<u>1.97</u>
Net Other Income	0.99	1.97
Net Income	<u><u>-7,215.83</u></u>	<u><u>-9,048.20</u></u>