

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

	Sep 30, 14
ASSETS	
Current Assets	
Checking/Savings	
LAIF Account	213,601.17
Sunwest Bank	248,349.97
WFB Non-Interest Checking	249,960.00
Farmers & Merchants Bank	320,081.87
Total Checking/Savings	1,031,993.01
Accounts Receivable	
A/R 2014 Parking Permits & Fees	-0.25
A/R 2014 Annual User Fee	13,993.40
Total Accounts Receivable	13,993.15
Other Current Assets	
Prepaid Expenses	9,434.51
Total Other Current Assets	9,434.51
Total Current Assets	1,055,420.67
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	-80,519.09
Accum Deprec-Security	-24,706.77
Accum Deprec-Maintenance	-24,847.09
Accum Deprec -Admin	-7,824.43
Accum Deprec-Infrastructure	-421,866.75
Accum Deprec-Entryway	-242,942.96
Total Accumulated Depreciation	-802,707.09
Total Fixed Assets	1,980,091.70
TOTAL ASSETS	3,035,512.37
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	36,571.16
Total Accounts Payable	36,571.16
Other Current Liabilities	
A/P- Audit Adjustment	-0.24
Prepaid 2014 Parking Permit/Fee	798.00
Prepaid Summer Trash Fee	150.00
Miscellaneous Payable	1,000.00
Accrued Vacations	11,719.44
Other Accrued Expenses	-536.00
Total Other Current Liabilities	13,131.20
Total Current Liabilities	49,702.36
Total Liabilities	49,702.36
Equity	
Net investment in Cap Assets	1,053,711.00

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Accrual Basis

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

	<u>Sep 30, 14</u>
Unrestricted	
Emergency Reserve	250,000.00
Unrestricted - Other	573,775.64
Total Unrestricted	<u>823,775.64</u>
Retained Earnings	1,069,507.58
Net Income	38,815.79
Total Equity	<u>2,985,810.01</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,035,512.37</u></u>

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

	<u>Sep 14</u>	<u>Jul - Sep 14</u>
Ordinary Income/Expense		
Income		
Parking - Permits and OCTA Fees	0.00	0.00
Property Tax Revenue	21,432.79	24,728.99
User Fee Revenue	0.00	226,302.71
Summer Trash Collection	0.00	0.00
Transponder Revenue	700.00	1,120.00
Interest Income	0.00	117.75
Total Income	<u>22,132.79</u>	<u>252,269.45</u>
Gross Profit	22,132.79	252,269.45
Expense		
GENERAL & ADMINISTRATIVE		
Administrative Expense-Webb	0.00	660.00
Bank Charges	0.00	21.14
Communications-Phone/Internet	240.41	631.03
Contribution- CRBA Annual Mtg.	1,500.00	1,500.00
Depreciation Expense	8,322.77	24,968.31
District Auditing Services	795.00	795.00
Equipment Lease- Copier	238.41	671.23
Equipment-Copy Machine Tax	0.00	31.96
Liability Insurance	999.23	2,997.69
Memberships	0.00	1,000.00
Notices to Community	293.65	564.20
Office Computer Supplies	0.00	24.95
Office Equipment Purchases	204.13	204.13
Office Supplies	248.45	754.72
Photo Copying- Webb	5.80	80.90
Postage	11.04	25.44
Property Management Contract	1,800.00	5,400.00
Rent- Doc/Misc Storage	103.50	310.50
Security-Allowance for July 4th	0.00	3,243.02
Security-Dwelling Guest Pass	443.55	887.10
Security-Dwelling Live Fee	551.00	1,653.00
Security- Securitas Contract	29,832.53	90,213.49
Website Hosting	0.00	120.00
Total GENERAL & ADMINISTRATIVE	<u>45,589.47</u>	<u>136,757.81</u>
EMPLOYEE EXPENSES		
Health Insurance	1,417.15	4,251.31
Payroll Processing Fees	142.60	495.10
Payroll Tax Expense	886.40	2,558.83
Salary/Wages- Manager	7,232.00	21,696.00
Salary/Wages - Security	4,355.00	11,547.00
Training/Seminars- Mgr.	486.57	486.57
Workers Comp Insurance	183.67	551.01
Total EMPLOYEE EXPENSES	<u>14,703.39</u>	<u>41,585.82</u>
LANDSCAPE MAINTENANCE		
Irrigation Repairs	0.00	0.00
Landscape Contract- Bemus	1,050.00	3,150.00
Landscape Extras- Bemus	0.00	0.00
Landscape Misc.- Luna & McGee	145.00	145.00
Total LANDSCAPE MAINTENANCE	<u>1,195.00</u>	<u>3,295.00</u>

Capistrano Bay Community Services District
Profit & Loss YTD Comparison
 September 2014

	Sep 14	Jul - Sep 14
GENERAL REPAIRS & MAINTENANCE		
Beach Cleanup Expense	380.00	380.00
Computer Consultant	0.00	85.00
Driveway Pressure Washing	235.00	705.00
Gate Mech Repairs (Wooden)	1,943.00	2,566.00
Lighting/ Holiday at Gate Entry	1,425.00	1,425.00
Lighting Maint. for LS	0.00	86.40
Miscellaneous Maintenance	360.00	360.00
Mutt Mitt Disposable Bags	181.62	181.62
Painting- Oil Woodwork @ Entry	753.53	753.53
Patrol Vehicle Maintenance	164.79	511.20
Pest Control	50.00	150.00
Plumbing Repair	231.00	392.00
Small Tools & Equipment	92.03	395.48
Street Sweeping	639.00	1,917.00
Winter Flood Cleanup	165.00	165.00
Total GENERAL REPAIRS & MAINTENANCE	6,619.97	10,073.23
Utilities		
Electric- LS & Guard Shack	541.44	1,611.38
Electric- Street Lights	616.10	1,818.32
Gas	227.07	654.03
Trash Services	4,739.85	14,878.42
Water & Sewer	495.14	1,576.65
Total Utilities	6,619.60	20,538.80
CAPITAL IMPROVEMENTS		
District Admin Office Improv.	1,203.00	1,203.00
Total CAPITAL IMPROVEMENTS	1,203.00	1,203.00
Total Expense	75,930.43	213,453.66
Net Ordinary Income	-53,797.64	38,815.79
Net Income	-53,797.64	38,815.79

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

	Sep 14	Budget	Jul - Sep 14	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
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	21,432.79		24,728.99		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	700.00	166.66	1,120.00	499.98	2,000.00
Interest Income	0.00	1,250.00	117.75		
Development Impact Fee Revenue	0.00		0.00	3,750.00	15,000.00
Total Income	22,132.79	1,416.66	252,269.45	230,249.98	1,039,455.00
Gross Profit	22,132.79	1,416.66	252,269.45	230,249.98	1,039,455.00
Expense					
GENERAL & ADMINISTRATIVE					
Administrative Expense-Webb	0.00	500.00	660.00	1,500.00	6,000.00
Bank Charges	0.00	41.67	21.14	124.99	500.00
Communications-Phone/Internet	240.41	170.84	631.03	512.51	2,050.00
Contribution- CRBA Annual Mtg.	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Contribution- Pacific Legal	0.00		0.00		7,500.00
Depreciation Expense	8,322.77		24,988.31		
District Auditing Services	795.00	900.00	795.00	2,700.00	10,800.00
Equipment Lease- Copier	238.41	250.00	671.23	750.00	3,000.00
Equipment-Copy Machine Tax	0.00	4.16	31.96	12.49	50.00
Legal Expenses	0.00	1,000.00	0.00	3,000.00	12,000.00
Liability Insurance	999.23	1,000.00	2,997.69	3,000.00	12,000.00
Memberships	0.00	290.41	1,000.00	871.24	3,485.00
MHTL Survey/ LCP Committee	0.00	583.34	0.00	1,750.01	7,000.00
Miscellaneous Expense	0.00	16.66	0.00	49.98	200.00
Notices to Community	293.65	176.67	564.20	530.00	2,120.00
Office Computer Supplies	0.00	83.33	24.95	250.00	1,000.00
Office Equipment Purchases	204.13	183.34	204.13	550.02	2,200.00
Office Supplies	248.45	333.34	754.72	1,000.01	4,000.00
Photo Copying- Webb	5.80	50.00	80.90	150.00	600.00
Police Uniform Laundry	0.00	8.34	0.00	25.01	100.00
Postage	11.04	54.16	25.44	162.48	650.00
Property Management Contract	1,800.00	1,800.00	5,400.00	5,400.00	21,600.00
Rent- Board Meeting Room	0.00	116.66	0.00	349.99	1,400.00
Rent- Doc/Misc Storage	103.50	125.00	310.50	375.00	1,500.00
RR Parking Expense - OCTA	0.00		0.00		37,800.00
Security-Allowance for July 4th	0.00	375.00	3,243.02	1,125.00	4,500.00
Security- Bonuses for Staff	0.00	150.00	0.00	450.00	1,800.00
Security-Dwelling Guest Pass	443.55	269.16	887.10	807.49	3,230.00
Security-Dwelling Live Fee	551.00	551.25	1,653.00	1,653.75	6,615.00
Security- Radar Certification	0.00	14.59	0.00	43.77	175.00
Security- Securitas Contract	29,832.53	30,481.42	90,213.49	91,444.25	365,777.00
Security- Transponders	0.00	250.00	0.00	750.00	3,000.00

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

	Sep 14	Budget	Jul - Sep 14	YTD Budget	Annual Budget
Security-Trans (Reader Service)	0.00	191.67	0.00	575.01	2,300.00
Tax- Apportionment Fees	0.00	708.33	0.00	2,125.00	8,500.00
Website Hosting	0.00	91.67	120.00	275.01	1,100.00
Total GENERAL & ADMINISTRATIVE	45,589.47	42,271.01	136,757.81	123,813.01	536,052.00
EMPLOYEE EXPENSES					
Health Insurance	1,417.15	1,459.00	4,251.31	4,377.00	17,508.00
Payroll Processing Fees	142.60	141.66	495.10	424.98	1,700.00
Payroll Tax Expense	886.40	1,269.16	2,558.83	3,807.48	15,230.00
Salary/Wages- Manager	7,232.00	7,233.34	21,696.00	21,700.02	86,800.00
Salary/Wages - Security	4,355.00	5,460.00	11,547.00	16,380.00	65,520.00
Training/Seminars- Mgr.	486.57	208.34	486.57	625.02	2,500.00
Workers Comp Insurance	183.67	322.91	551.01	968.73	3,875.00
Total EMPLOYEE EXPENSES	14,703.39	16,094.41	41,585.82	48,283.23	193,133.00
LANDSCAPE MAINTENANCE					
Irrigation Repairs	0.00	52.91	0.00	158.73	635.00
Landscape Contract- Bemus	1,050.00	1,050.00	3,150.00	3,150.00	12,600.00
Landscape Extras- Bemus	0.00	108.34	0.00	325.02	1,300.00
Landscape Misc.- Luna & McGee	145.00	208.34	145.00	625.01	2,500.00
Palm Tree Trimming	0.00	316.66	0.00	949.99	3,800.00
White Fly Spray	0.00	100.00	0.00	300.00	1,200.00
Total LANDSCAPE MAINTENANCE	1,195.00	1,836.25	3,295.00	5,508.75	22,035.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	380.00	833.34	380.00	2,500.02	10,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	750.00	3,000.00
Computer Consultant	0.00	108.34	85.00	325.02	1,300.00
Drains/Catch Bas/ Filter Maint.	0.00	416.66	0.00	1,249.98	5,000.00
Driveway Pressure Washing	235.00	235.00	705.00	705.00	2,820.00
Electrical Repair	0.00	41.67	0.00	125.00	500.00
Fire Extinguisher Refills	0.00	12.50	0.00	37.50	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.66	0.00	125.00	500.00
Gate Mech Repairs (Wooden)	1,943.00	179.17	2,566.00	537.50	2,150.00
Lighting/ Holiday at Gate Entry	1,425.00	250.00	1,425.00	750.00	3,000.00
Lighting Maint. for LS	0.00	41.67	86.40	125.00	500.00
Miscellaneous Maintenance	360.00	375.00	360.00	1,125.00	4,500.00
Mutt Mitt Disposable Bags	181.62	80.00	181.62	240.00	960.00
Painting- Oil Woodwork @ Entry	753.53	300.00	753.53	900.00	3,600.00
Patrol Vehicle Maintenance	164.79	158.34	511.20	475.02	1,900.00
Pest Control	50.00	112.50	150.00	337.50	1,350.00
Plumbing Repair	231.00	41.66	392.00	124.99	500.00
Roof Repair	0.00	41.66	0.00	124.99	500.00
Sand Grading/Tractor Service	0.00	291.66	0.00	874.98	3,500.00
Signage	0.00	125.00	0.00	375.00	1,500.00
Small Tools & Equipment	92.03	12.50	395.48	37.50	150.00

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

	Sep 14	Budget	Jul - Sep 14	YTD Budget	Annual Budget
Street Sweeping	639.00	650.00	1,917.00	1,950.00	7,800.00
Winter Flood Cleanup	165.00	833.34	165.00	2,500.02	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	6,619.97	5,431.67	10,073.23	16,295.02	65,180.00
Utilities					
Electric- LS & Guard Shack	541.44	427.91	1,611.38	1,283.73	5,135.00
Electric- Street Lights	616.10	575.00	1,818.32	1,725.00	6,900.00
Gas	227.07	320.00	654.03	960.00	3,840.00
Trash Services	4,739.85	4,166.66	14,878.42	12,499.98	50,000.00
Water & Sewer	495.14	550.00	1,576.65	1,650.00	6,600.00
Total Utilities	6,619.60	6,039.57	20,538.80	18,118.71	72,475.00
CAPITAL IMPROVEMENTS					
Block Wall Repairs	0.00	1,250.00	0.00	3,750.00	15,000.00
District Admin Office Improv.	1,203.00	3,750.00	1,203.00	11,250.00	45,000.00
Guard Shack Rear Office Impr.	0.00	208.33	0.00	625.00	2,500.00
Northgate Storage Improvement	0.00	208.33	0.00	625.00	2,500.00
Seal Coating of NG Road	0.00	79.17	0.00	237.50	950.00
Total CAPITAL IMPROVEMENTS	1,203.00	5,495.83	1,203.00	16,487.50	65,950.00
RESERVES					
General Reserve Contribution	0.00	7,052.50	0.00	21,157.50	84,630.00
Total RESERVES	0.00	7,052.50	0.00	21,157.50	84,630.00
Total Expense	75,930.43	84,221.24	213,453.66	249,663.72	1,039,455.00
Net Ordinary Income	-53,797.64	-82,804.58	38,815.79	-19,413.74	0.00
Net Income	-53,797.64	-82,804.58	38,815.79	-19,413.74	0.00

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Capistrano Bay Community Services District

A/P Aging Summary

As of September 30, 2014

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Audit Adj.	0.00	0.00	0.00	0.00	0.00	0.00
Bachtelle Vossman & Company	0.00	175.00	0.00	0.00	0.00	175.00
Bemus Landscape, Inc.	1,050.00	0.00	0.00	0.00	0.00	1,050.00
Coastal Maintenance	0.00	874.00	0.00	0.00	0.00	874.00
CR&R Incorporated	1,364.22	0.00	0.00	0.00	0.00	1,364.22
Fenceworks, Inc.	661.00	0.00	0.00	0.00	0.00	661.00
John's Painting, Inc.	0.00	593.00	0.00	0.00	0.00	593.00
Maximum Security Alarm Systems	0.00	90.00	0.00	0.00	0.00	90.00
Securitas	29,687.85	0.00	0.00	0.00	0.00	29,687.85
Toshiba Financial Services	238.41	0.00	0.00	0.00	0.00	238.41
Webb Community Management	1,837.68	0.00	0.00	0.00	0.00	1,837.68
TOTAL	<u>34,839.16</u>	<u>1,732.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>36,571.16</u>