

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

ITEM NO. G.2

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
LAIF Account	213,731.32
Sunwest Bank	258,882.27
WFB Non-Interest Checking	249,960.00
Farmers & Merchants Bank	251,750.48
Total Checking/Savings	<u>974,324.07</u>
Accounts Receivable	
A/R 2014 Parking Permits & Fees	-0.25
A/R 2014 Annual User Fee	6,461.10
Total Accounts Receivable	<u>6,460.85</u>
Other Current Assets	
Prepaid Expenses	8,769.11
Total Other Current Assets	<u>8,769.11</u>
Total Current Assets	<u>989,554.03</u>
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	<u>2,782,798.79</u>
Accumulated Depreciation	
Accum Deprec-Structure	-80,831.82
Accum Deprec-Security	-24,706.77
Accum Deprec-Maintenance	-25,026.68
Accum Deprec -Admin	-7,844.08
Accum Deprec-Infrastructure	-425,005.57
Accum Deprec-Entryway	-247,614.94
Total Accumulated Depreciation	<u>-811,029.86</u>
Total Fixed Assets	<u>1,971,768.93</u>
TOTAL ASSETS	<u><u>2,961,322.96</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	34,594.86
Total Accounts Payable	<u>34,594.86</u>
Other Current Liabilities	
A/P- Audit Adjustment	-0.24
Prepaid 2014 Parking Permit/Fee	798.00
Prepaid Summer Trash Fee	3,150.00
Miscellaneous Payable	1,000.00
Accrued Vacations	11,719.44
Other Accrued Expenses	-536.00
Total Other Current Liabilities	<u>16,131.20</u>
Total Current Liabilities	<u>50,726.06</u>
Total Liabilities	<u>50,726.06</u>
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 October 31, 2014

	<u>Oct 31, 14</u>
Unrestricted	
Emergency Reserve	250,000.00
Unrestricted - Other	573,775.64
Total Unrestricted	823,775.64
Retained Earnings	1,069,507.58
Net Income	-36,397.32
Total Equity	2,910,596.90
TOTAL LIABILITIES & EQUITY	2,961,322.96

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

	<u>Oct 14</u>	<u>Jul - Oct 14</u>
Ordinary Income/Expense		
Income		
Parking - Permits and OCTA Fees	0.00	0.00
Property Tax Revenue	2,149.24	26,878.23
User Fee Revenue	0.00	226,302.71
Summer Trash Collection	0.00	0.00
Transponder Revenue	100.00	1,220.00
Interest Income	130.15	247.90
Total Income	<u>2,379.39</u>	<u>254,648.84</u>
Gross Profit	2,379.39	254,648.84
Expense		
GENERAL & ADMINISTRATIVE		
Administrative Expense-Webb	412.50	1,072.50
Bank Charges	3.16	24.30
Communications-Phone/Internet	234.91	865.94
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Contribution- Pacific Legal	7,500.00	7,500.00
Depreciation Expense	8,322.77	33,291.08
District Auditing Services	175.00	970.00
Equipment Lease- Copier	216.41	887.64
Equipment-Copy Machine Tax	0.00	31.96
Liability Insurance	999.23	3,996.92
Memberships	59.99	1,059.99
Notices to Community	0.00	564.20
Office Computer Supplies	0.00	24.95
Office Equipment Purchases	0.00	204.13
Office Supplies	286.41	1,041.13
Photo Copying- Webb	16.70	97.60
Postage	5.76	31.20
Property Management Contract	1,800.00	7,200.00
Rent- Board Meeting Room	300.00	300.00
Rent- Doc/Misc Storage	103.50	414.00
Security-Allowance for July 4th	0.00	3,243.02
Security-Dwelling Guest Pass	443.55	1,330.65
Security-Dwelling Live Fee	551.00	2,204.00
Security- Securitas Contract	30,920.32	121,133.81
Website Hosting	0.00	120.00
Total GENERAL & ADMINISTRATIVE	<u>52,351.21</u>	<u>189,109.02</u>
EMPLOYEE EXPENSES		
Health Insurance	1,417.15	5,668.46
Payroll Processing Fees	142.60	637.70
Payroll Tax Expense	900.02	3,458.85
Salary/Wages- Manager	7,232.00	28,928.00
Salary/Wages - Security	4,533.00	16,080.00
Training/Seminars- Mgr.	0.00	486.57
Workers Comp Insurance	183.67	734.68
Total EMPLOYEE EXPENSES	<u>14,408.44</u>	<u>55,994.26</u>
LANDSCAPE MAINTENANCE		
Irrigation Repairs	0.00	0.00
Landscape Contract- Bemus	1,050.00	4,200.00
Landscape Extras- Bemus	0.00	0.00
Landscape Misc.-Luna & McGee	60.00	205.00
Palm Tree Trimming	1,648.00	1,648.00
Total LANDSCAPE MAINTENANCE	<u>2,758.00</u>	<u>6,053.00</u>

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Accrual Basis

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

	<u>Oct 14</u>	<u>Jul - Oct 14</u>
GENERAL REPAIRS & MAINTENANCE		
Beach Cleanup Expense	0.00	380.00
Computer Consultant	0.00	85.00
Drains/Catch Bas/ Filter Maint.	1,552.00	1,552.00
Driveway Pressure Washing	235.00	940.00
Gate Mech Repairs (Wooden)	0.00	2,566.00
Lighting/ Holiday at Gate Entry	0.00	1,425.00
Lighting Maint. for LS	0.00	86.40
Miscellaneous Maintenance	98.24	458.24
Mutt Mitt Disposable Bags	0.00	181.62
Painting- Oil Woodwork @ Entry	0.00	753.53
Patrol Vehicle Maintenance	187.11	698.31
Pest Control	50.00	200.00
Plumbing Repair	0.00	392.00
Small Tools & Equipment	83.13	478.61
Street Sweeping	639.00	2,556.00
Winter Flood Cleanup	0.00	165.00
Total GENERAL REPAIRS & MAINTENANCE	2,844.48	12,917.71
Utilities		
Electric- LS & Guard Shack	544.19	2,155.57
Electric- Street Lights	616.25	2,434.57
Gas	214.13	868.16
Trash Services	3,377.38	18,255.80
Water & Sewer	478.42	2,055.07
Total Utilities	5,230.37	25,769.17
CAPITAL IMPROVEMENTS		
District Admin Office Improv.	0.00	1,203.00
Total CAPITAL IMPROVEMENTS	0.00	1,203.00
Total Expense	77,592.50	291,046.16
Net Ordinary Income	-75,213.11	-36,397.32
Net Income	-75,213.11	-36,397.32

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

	Oct 14	Budget	Jul - Oct 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	2,149.24		26,878.23		748,360.00
User Fee Revenue	0.00		226,302.71	226,000.00	226,000.00
Summer Trash Collection	0.00	4,420.00	0.00	4,420.00	4,420.00
Transponder Revenue	100.00	166.66	1,220.00	666.64	2,000.00
Interest Income	130.15		247.90		
Development Impact Fee Revenue	0.00	1,250.00	0.00	5,000.00	15,000.00
Total Income	2,379.39	5,836.66	254,648.84	236,086.64	1,039,455.00
Gross Profit	2,379.39	5,836.66	254,648.84	236,086.64	1,039,455.00
Expense					
GENERAL & ADMINISTRATIVE					
Administrative Expense-Webb	412.50	500.00	1,072.50	2,000.00	6,000.00
Bank Charges	3.16	41.66	24.30	166.65	500.00
Communications-Phone/Internet	234.91	170.83	865.94	683.34	2,050.00
Contribution- CRBA Annual Mtg.	0.00		1,500.00	1,500.00	1,500.00
Contribution- Pacific Legal	7,500.00		7,500.00		7,500.00
Depreciation Expense	8,322.77		33,291.08		
District Auditing Services	175.00	900.00	970.00	3,600.00	10,800.00
Equipment Lease- Copier	216.41	250.00	887.64	1,000.00	3,000.00
Equipment-Copy Machine Tax	0.00	4.17	31.96	16.66	50.00
Legal Expenses	0.00	1,000.00	0.00	4,000.00	12,000.00
Liability Insurance	999.23	1,000.00	3,996.92	4,000.00	12,000.00
Memberships	59.99	290.42	1,059.99	1,161.66	3,485.00
MHTL Survey/ LCP Committee	0.00	583.33	0.00	2,333.34	7,000.00
Miscellaneous Expense	0.00	16.66	0.00	66.64	200.00
Notices to Community	0.00	176.66	564.20	706.66	2,120.00
Office Computer Supplies	0.00	83.33	24.95	333.33	1,000.00
Office Equipment Purchases	0.00	183.34	204.13	733.36	2,200.00
Office Supplies	286.41	333.34	1,041.13	1,333.35	4,000.00
Photo Copying- Webb	16.70	50.00	97.60	200.00	600.00
Police Uniform Laundry	0.00	8.33	0.00	33.34	100.00
Postage	5.76	54.16	31.20	216.64	650.00
Property Management Contract	1,800.00	1,800.00	7,200.00	7,200.00	21,600.00
Rent- Board Meeting Room	300.00	116.67	300.00	466.66	1,400.00
Rent- Doc/Misc Storage	103.50	125.00	414.00	500.00	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	1,500.00	4,500.00
Security- Bonuses for Staff	0.00	150.00	0.00	600.00	1,800.00
Security-Dwelling Guest Pass	443.55	269.17	1,330.65	1,076.66	3,230.00
Security-Dwelling Live Fee	551.00	551.25	2,204.00	2,205.00	6,615.00
Security- Radar Certification	0.00	14.59	0.00	58.36	175.00
Security- Securitas Contract	30,920.32	30,481.41	121,133.81	121,925.66	365,777.00
Security- Transponders	0.00	250.00	0.00	1,000.00	3,000.00

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

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 Accrual Basis

	Oct 14	Budget	Jul - Oct 14	YTD Budget	Annual Budget
Security-Trans (Reader Service)	0.00	191.66	0.00	766.67	2,300.00
Tax- Apportionment Fees	0.00	708.33	0.00	2,833.33	8,500.00
Website Hosting	0.00	91.66	120.00	366.67	1,100.00
Total GENERAL & ADMINISTRATIVE	52,351.21	40,770.97	189,109.02	164,583.98	536,052.00
EMPLOYEE EXPENSES					
Health Insurance	1,417.15	1,459.00	5,668.46	5,836.00	17,508.00
Payroll Processing Fees	142.60	141.66	637.70	566.64	1,700.00
Payroll Tax Expense	900.02	1,269.16	3,458.85	5,076.64	15,230.00
Salary/Wages- Manager	7,232.00	7,233.34	28,928.00	28,933.36	86,800.00
Salary/Wages - Security	4,533.00	5,460.00	16,080.00	21,840.00	65,520.00
Training/Seminars- Mgr.	0.00	208.34	486.57	833.36	2,500.00
Workers Comp Insurance	183.67	322.91	734.68	1,291.64	3,875.00
Total EMPLOYEE EXPENSES	14,408.44	16,094.41	55,994.26	64,377.64	193,133.00
LANDSCAPE MAINTENANCE					
Irrigation Repairs	0.00	52.91	0.00	211.64	635.00
Landscape Contract- Bemus	1,050.00	1,050.00	4,200.00	4,200.00	12,600.00
Landscape Extras- Bemus	0.00	108.34	0.00	433.36	1,300.00
Landscape Misc.- Luna & McGee	60.00	208.34	205.00	833.35	2,500.00
Palm Tree Trimming	1,648.00	316.66	1,648.00	1,666.65	3,800.00
White Fly Spray	0.00	100.00	0.00	400.00	1,200.00
Total LANDSCAPE MAINTENANCE	2,758.00	1,836.25	6,053.00	7,345.00	22,035.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	0.00	833.34	380.00	3,333.36	10,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	1,000.00	3,000.00
Computer Consultant	0.00	108.34	85.00	433.36	1,300.00
Drains/Catch Bas/ Filter Maint.	1,552.00	416.66	1,552.00	1,666.64	5,000.00
Driveway Pressure Washing	235.00	235.00	940.00	940.00	2,820.00
Electrical Repair	0.00	41.67	0.00	166.67	500.00
Fire Extinguisher Refills	0.00	12.50	0.00	50.00	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.66	0.00	166.66	500.00
Gate Mech Repairs (Wooden)	0.00	179.17	2,566.00	716.67	2,150.00
Lighting/ Holiday at Gate Entry	0.00	250.00	1,425.00	1,000.00	3,000.00
Lighting Maint. for LS	0.00	41.66	86.40	166.66	500.00
Miscellaneous Maintenance	98.24	375.00	458.24	1,500.00	4,500.00
Mutt Mitt Disposable Bags	0.00	80.00	181.62	320.00	960.00
Painting- Oil Woodwork @ Entry	0.00	300.00	753.53	1,200.00	3,600.00
Patrol Vehicle Maintenance	187.11	158.34	698.31	633.36	1,900.00
Pest Control	50.00	112.50	200.00	450.00	1,350.00
Plumbing Repair	0.00	41.66	392.00	166.65	500.00
Roof Repair	0.00	41.66	0.00	166.65	500.00
Sand Grading/Tractor Service	0.00	291.66	0.00	1,166.64	3,500.00
Signage	0.00	125.00	0.00	500.00	1,500.00
Small Tools & Equipment	83.13	12.50	478.61	50.00	150.00

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

	Oct 14	Budget	Jul - Oct 14	YTD Budget	Annual Budget
Street Sweeping	639.00	650.00	2,556.00	2,600.00	7,800.00
Winter Flood Cleanup	0.00	833.34	165.00	3,333.36	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	2,844.48	5,431.66	12,917.71	21,726.68	65,180.00
Utilities					
Electric- LS & Guard Shack	544.19	427.91	2,155.57	1,711.64	5,135.00
Electric- Street Lights	616.25	575.00	2,434.57	2,300.00	6,900.00
Gas	214.13	320.00	868.16	1,280.00	3,840.00
Trash Services	3,377.38	4,166.66	18,255.80	16,666.64	50,000.00
Water & Sewer	478.42	550.00	2,055.07	2,200.00	6,600.00
Total Utilities	5,230.37	6,039.57	25,769.17	24,158.28	72,475.00
CAPITAL IMPROVEMENTS					
Block Wall Repairs	0.00	1,250.00	0.00	5,000.00	15,000.00
District Admin Office Improv.	0.00	3,750.00	1,203.00	15,000.00	45,000.00
Guard Shack Rear Office Impr.	0.00	208.34	0.00	833.34	2,500.00
Northgate Storage Improvement	0.00	208.34	0.00	833.34	2,500.00
Seal Coating of NG Road	0.00	79.17	0.00	316.67	950.00
Total CAPITAL IMPROVEMENTS	0.00	5,495.85	1,203.00	21,983.35	65,950.00
RESERVES					
General Reserve Contribution	0.00	7,052.50	0.00	28,210.00	84,630.00
Total RESERVES	0.00	7,052.50	0.00	28,210.00	84,630.00
Total Expense	77,592.50	82,721.21	291,046.16	332,384.93	1,039,455.00
Net Ordinary Income	-75,213.11	-76,884.55	-36,397.32	-96,298.29	0.00
Net Income	-75,213.11	-76,884.55	-36,397.32	-96,298.29	0.00

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Capistrano Bay Community Services District
A/P Aging Summary
 As of October 31, 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	175.00	0.00	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	874.00	0.00	0.00	0.00	0.00	874.00
Palisades United Methodist Church	300.00	0.00	0.00	0.00	0.00	300.00
Securitas	29,687.85	0.00	0.00	0.00	0.00	29,687.85
Toshiba Financial Services	216.41	0.00	0.00	0.00	0.00	216.41
Webb Community Management	2,291.60	0.00	0.00	0.00	0.00	2,291.60
TOTAL	<u>34,594.86</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>34,594.86</u>

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Assessment District No. 99-1 of the Capistrano Bay CSD
Balance Sheet
As of October 31, 2014

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
WFB - Expense Fund	6,926.19
WFB - Redemption Fund	33,852.57
WFB - Reserve Fund	<u>33,527.26</u>
Total Checking/Savings	<u>74,306.02</u>
Total Current Assets	74,306.02
Other Assets	
Special Assessment Rec AD99-1	<u>113,051.12</u>
Total Other Assets	<u>113,051.12</u>
TOTAL ASSETS	<u><u>187,357.14</u></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>-9,071.31</u>
Total Equity	<u>29,140.48</u>
TOTAL LIABILITIES & EQUITY	<u><u>187,357.14</u></u>

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11/13/14
Accrual Basis

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

	<u>Oct 14</u>	<u>Jul - Oct 14</u>
Ordinary Income/Expense		
Expense		
AD99-1 Annual Professional Fees	23.75	3,073.92
Interest Expense	0.00	6,000.00
Total Expense	<u>23.75</u>	<u>9,073.92</u>
Net Ordinary Income	-23.75	-9,073.92
Other Income/Expense		
Other Income		
Interest Income	0.64	2.61
Total Other Income	<u>0.64</u>	<u>2.61</u>
Net Other Income	0.64	2.61
Net Income	<u><u>-23.11</u></u>	<u><u>-9,071.31</u></u>

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