

2:51 PM  
 02/12/15  
 Accrual Basis

Capistrano Bay Community Services District  
**Balance Sheet**  
 As of January 31, 2015

**ITEM NO. 9.2**

	<u>Jan 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
LAIF Account	213,868.27
Sunwest Bank	217,165.87
Sunwest Bank - Reserve	76,403.30
WFB Non-Interest Checking	249,960.00
Farmers & Merchants Bank	463,947.10
Total Checking/Savings	<u>1,221,344.54</u>
Accounts Receivable	
A/R 2014 Parking Permits & Fees	2,563.75
Total Accounts Receivable	<u>2,563.75</u>
Other Current Assets	
Prepaid Expenses	5,674.00
Total Other Current Assets	<u>5,674.00</u>
<b>Total Current Assets</b>	<u>1,229,582.29</u>
<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
Total Depreciable assets	<u>2,782,798.79</u>
Accumulated Depreciation	
Accum Deprec-Structure	-81,770.01
Accum Deprec-Security	-24,706.77
Accum Deprec-Maintenance	-25,565.45
Accum Deprec -Admin	-7,903.03
Accum Deprec-Infrastructure	-434,422.03
Accum Deprec-Entryway	-261,630.88
Total Accumulated Depreciation	<u>-835,998.17</u>
<b>Total Fixed Assets</b>	<u>1,946,800.62</u>
<b>TOTAL ASSETS</b>	<u><u>3,176,382.91</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	36,276.38
Total Accounts Payable	<u>36,276.38</u>
Other Current Liabilities	
A/P- Audit Adjustment	-0.24
Miscellaneous Payable	1,000.00
Accrued Vacations	11,719.44
Other Accrued Expenses	-536.00
Total Other Current Liabilities	<u>12,183.20</u>
<b>Total Current Liabilities</b>	<u>48,459.58</u>
<b>Total Liabilities</b>	<u>48,459.58</u>
<b>Equity</b>	
Net Investment in Cap Assets	1,053,711.00

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Capistrano Bay Community Services District  
**Balance Sheet**  
As of January 31, 2015

	<u>Jan 31, 15</u>
Unrestricted	
Emergency Reserve	250,000.00
Unrestricted - Other	<u>573,775.64</u>
<b>Total Unrestricted</b>	<b>823,775.64</b>
Retained Earnings	1,076,711.58
Net Income	<u>173,725.11</u>
<b>Total Equity</b>	<b><u>3,127,923.33</u></b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>3,176,382.91</u></u></b>

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**Capistrano Bay Community Services District**  
**Profit & Loss YTD Comparison**  
**January 2015**

	Jan 15	Jul '14 - Jan 15
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Parking - Permits and OCTA Fees	0.00	38,104.50
Property Tax Revenue	15,979.32	440,058.47
User Fee Revenue	0.00	226,302.71
Summer Trash Collection	0.00	4,860.00
Transponder Revenue	440.00	2,120.00
Interest Income	152.65	420.51
Development Impact Fee Revenue	454.95	15,606.16
<b>Total Income</b>	<b>17,026.92</b>	<b>727,472.35</b>
<b>Gross Profit</b>	<b>17,026.92</b>	<b>727,472.35</b>
<b>Expense</b>		
<b>GENERAL &amp; ADMINISTRATIVE</b>		
Administrative Expense-Webb	105.00	1,605.00
Bank Charges	49.40	83.62
Bad Charges- To be Reimbursed	0.00	0.00
Communications-Phone/Internet	231.76	1,593.21
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Contribution- Pacific Legal	0.00	7,500.00
Depreciation Expense	8,322.77	58,259.39
District Auditing Services	9,000.00	10,570.00
Equipment Lease- Copier	216.41	1,536.87
Equipment-Copy Machine Tax	0.00	31.96
Legal Expenses	1,535.50	1,535.50
Liability Insurance	999.23	6,994.61
Memberships	200.00	3,449.99
Miscellaneous Expense	113.94	113.94
Notices to Community	0.00	564.20
Office Computer Supplies	721.98	746.93
Office Equipment Purchases	0.00	204.13
Office Supplies	494.16	2,007.58
Photo Copying- Webb	17.40	154.60
Postage	10.56	111.38
Property Management Contract	1,800.00	12,600.00
Rent- Board Meeting Room	100.00	400.00
Rent- Doc/Misc Storage	103.50	724.50
RR Parking Expense - OCTA	0.00	36,159.00
Security-Allowance for July 4th	0.00	3,243.02
Security- Bonuses for Staff	0.00	1,400.00
Security-Dwelling Guest Pass	0.00	1,774.20
Security-Dwelling Live Fee	551.00	3,306.00
Security- Securitas Contract	31,274.89	212,335.40
Security- Transponders	0.00	1,950.84
Security-Trans (Reader Service)	0.00	197.50
Website Hosting	0.00	460.00
<b>Total GENERAL &amp; ADMINISTRATIVE</b>	<b>55,847.50</b>	<b>373,113.35</b>
<b>EMPLOYEE EXPENSES</b>		
Health Insurance	1,561.81	10,064.57
Payroll Processing Fees	142.60	1,148.90
Payroll Tax Expense	1,048.02	6,232.38
Salary/Wages- Manager	7,232.00	50,624.00
Salary/Wages - Security	4,138.00	28,310.00
Training/Seminars- Mgr.	0.00	486.57
Workers Comp Insurance	183.67	1,072.60
<b>Total EMPLOYEE EXPENSES</b>	<b>14,306.10</b>	<b>97,939.02</b>
<b>LANDSCAPE MAINTENANCE</b>		
Irrigation Repairs	0.00	0.00
Landscape Contract- Bemus	1,050.00	7,350.00
Landscape Extras- Bemus	0.00	0.00
Landscape Misc.- Luna & McGee	0.00	470.00
Palm Tree Trimming	0.00	1,648.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>1,050.00</b>	<b>9,468.00</b>

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**Capistrano Bay Community Services District  
 Profit & Loss YTD Comparison  
 January 2015**

	<u>Jan 15</u>	<u>Jul '14 - Jan 15</u>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>		
Beach Cleanup Expense	1,265.00	1,645.00
Computer Consultant	0.00	170.00
Drains/Catch Bas/ Filter Maint.	2,166.78	3,791.87
Driveway Pressure Washing	235.00	1,795.00
Gate Mech Repairs (NG & Lift)	0.00	382.84
Gate Mech Repairs (Wooden)	245.00	3,056.00
Lighting/ Holiday at Gate Entry	0.00	1,425.00
Lighting Maint. for LS	43.20	129.60
Miscellaneous Maintenance	400.00	895.56
Mutt Mitt Disposable Bags	0.00	544.86
Painting- Oil Woodwork @ Entry	85.00	838.53
Patrol Vehicle Maintenance	94.16	1,120.07
Pest Control	50.00	550.00
Plumbing Repair	0.00	524.00
Small Tools & Equipment	15.16	493.77
Street Sweeping	639.00	4,473.00
Winter Flood Cleanup	0.00	165.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<u>5,238.30</u>	<u>22,000.10</u>
<b>Utilities</b>		
Electric- LS & Guard Shack	514.19	3,732.07
Electric- Street Lights	616.25	4,283.32
Gas	383.82	1,817.74
Trash Services	3,376.78	28,386.14
Water & Sewer	212.99	2,997.14
<b>Total Utilities</b>	<u>5,104.03</u>	<u>41,216.41</u>
<b>CAPITAL IMPROVEMENTS</b>		
District Admin Office Improv.	0.00	1,203.00
<b>Total CAPITAL IMPROVEMENTS</b>	<u>0.00</u>	<u>1,203.00</u>
<b>RESERVES</b>		
General Reserve Contribution	545.00	8,807.36
<b>Total RESERVES</b>	<u>545.00</u>	<u>8,807.36</u>
<b>Total Expense</b>	<u>82,090.93</u>	<u>553,747.24</u>
<b>Net Ordinary Income</b>	<u>-65,064.01</u>	<u>173,725.11</u>
<b>Net Income</b>	<u>-65,064.01</u>	<u>173,725.11</u>

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Capistrano Bay Community Services District  
**Profit & Loss Budget Performance**  
 January 2015

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 Accrual Basis

	Jan 15	Budget	Jul '14 - Jan 15	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		38,104.50	38,200.00	38,200.00
Property Tax Revenue	15,979.32	37,418.00	440,058.47	411,598.00	748,360.00
User Fee Revenue	0.00		226,302.71	226,000.00	226,000.00
Summer Trash Collection	0.00		4,860.00	4,420.00	4,420.00
Transponder Revenue	440.00	166.67	2,120.00	1,166.65	2,000.00
Interest Income	152.65		420.51		
Development Impact Fee Revenue	454.95	1,250.00	15,606.16	8,750.00	15,000.00
<b>Total Income</b>	<b>17,026.92</b>	<b>38,834.67</b>	<b>727,472.35</b>	<b>690,134.65</b>	<b>1,039,455.00</b>
<b>Expense</b>					
<b>Gross Profit</b>	<b>17,026.92</b>	<b>38,834.67</b>	<b>727,472.35</b>	<b>690,134.65</b>	<b>1,039,455.00</b>
<b>GENERAL &amp; ADMINISTRATIVE</b>					
Administrative Expense-Webb	105.00	500.00	1,605.00	3,500.00	6,000.00
Bank Charges	49.40	41.67	83.62	291.65	500.00
Bad Charges- To be Reimbursed	0.00		0.00		
Communications-Phone/Internet	231.76	170.83	1,593.21	1,195.84	2,050.00
Contribution- CRBA Annual Mtg.	0.00		1,500.00	1,500.00	1,500.00
Contribution- Pacific Legal	0.00		7,500.00		7,500.00
Depreciation Expense	8,322.77	900.00	58,259.39	6,300.00	10,800.00
District Auditing Services	9,000.00	250.00	10,570.00	1,750.00	3,000.00
Equipment Lease- Copier	216.41	4.16	1,536.87	29.15	50.00
Equipment-Copy Machine Tax	0.00		31.96		
Legal Expenses	1,535.50	1,000.00	1,535.50	7,000.00	12,000.00
Liability Insurance	999.23	1,000.00	6,994.61	7,000.00	12,000.00
Memberships	200.00	290.41	3,449.99	2,032.90	3,485.00
MHTL Survey/ LCP Committee	0.00	583.34	0.00	4,083.35	7,000.00
Miscellaneous Expense	113.94	16.57	113.94	116.65	200.00
Notices to Community	0.00	176.66	564.20	1,236.65	2,120.00
Office Computer Supplies	721.98	83.34	746.93	583.34	1,000.00
Office Equipment Purchases	0.00	183.33	204.13	1,283.35	2,200.00
Office Supplies	494.16	333.33	2,007.58	2,333.35	4,000.00
Photo Copying- Webb	17.40	50.00	154.60	350.00	600.00
Police Uniform Laundry	0.00	8.33	0.00	58.33	100.00
Postage	10.56	54.17	111.36	379.15	650.00
Property Management Contract	1,800.00	1,800.00	12,600.00	12,600.00	21,600.00
Rent- Board Meeting Room	100.00	116.66	400.00	616.65	1,400.00
Rent- Doc/Misc Storage	103.50	125.00	724.50	875.00	1,500.00
RR Parking Expense - OCTA	0.00		36,159.00	37,800.00	37,800.00
Security-Allowance for July 4th	0.00	375.00	3,243.02	2,625.00	4,500.00
Security- Bonuses for Staff	0.00	150.00	1,400.00	1,050.00	1,800.00
Security-Dwelling Guest Pass	0.00	269.16	1,774.20	1,884.15	3,230.00
Security-Dwelling Live Fee	551.00	551.25	3,306.00	3,858.75	6,615.00
Security- Radar Certification	0.00	14.58	0.00	102.10	175.00
Security- Securitas Contract	31,274.89	30,481.42	212,335.40	213,369.90	365,777.00

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Capistrano Bay Community Services District  
**Profit & Loss Budget Performance**  
 January 2015

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 Accrual Basis

	Jan 15	Budget	Jul '14 - Jan 15	YTD Budget	Annual Budget
Security- Transponders	0.00	250.00	1,950.84	1,750.00	3,000.00
Security-Trans (Reader Service)	0.00	191.67	197.50	1,341.67	2,300.00
Tax- Apportionment Fees	0.00	708.34	0.00	4,958.35	8,500.00
Website Hosting	0.00	91.66	460.00	641.66	1,100.00
<b>Total GENERAL &amp; ADMINISTRATIVE</b>	<b>55,847.50</b>	<b>40,770.98</b>	<b>373,113.35</b>	<b>324,696.94</b>	<b>536,052.00</b>
<b>EMPLOYEE EXPENSES</b>					
Health Insurance	1,561.81	1,459.00	10,064.57	10,213.00	17,508.00
Payroll Processing Fees	142.60	141.67	1,148.90	991.65	1,700.00
Payroll Tax Expense	1,048.02	1,269.17	6,232.38	8,894.15	15,230.00
Salary/Wages- Manager	7,232.00	7,233.33	50,624.00	50,633.35	86,800.00
Salary/Wages - Security	4,138.00	5,460.00	28,310.00	38,220.00	65,520.00
Training/Seminars- Mgr.	0.00	208.33	486.57	1,458.35	2,500.00
Workers Comp Insurance	183.67	322.92	1,072.60	2,260.40	3,875.00
<b>Total EMPLOYEE EXPENSES</b>	<b>14,306.10</b>	<b>16,094.42</b>	<b>97,939.02</b>	<b>112,660.90</b>	<b>193,133.00</b>
<b>LANDSCAPE MAINTENANCE</b>					
Irrigation Repairs	0.00	52.92	0.00	370.40	635.00
Landscape Contract- Bemus	1,050.00	1,050.00	7,350.00	7,350.00	12,600.00
Landscape Extras- Bemus	0.00	108.33	0.00	758.35	1,300.00
Landscape Misc.- Luna & McGee	0.00	208.33	470.00	1,458.35	2,500.00
Palm Tree Trimming	0.00	316.67	1,648.00	2,216.65	3,800.00
White Fly Spray	0.00	100.00	0.00	700.00	1,200.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>1,050.00</b>	<b>1,836.25</b>	<b>9,468.00</b>	<b>12,863.75</b>	<b>22,035.00</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>					
Beach Cleanup Expense	1,265.00	833.33	1,645.00	5,833.35	10,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	1,750.00	3,000.00
Computer Consultant	0.00	108.33	170.00	758.35	1,300.00
Drains/Catch Bas/ Filter Maint.	2,166.78	416.67	3,791.87	2,916.65	5,000.00
Driveway Pressure Washing	235.00	235.00	1,795.00	1,845.00	2,820.00
Electrical Repair	0.00	41.66	0.00	291.66	500.00
Fire Extinguisher Refills	0.00	12.50	0.00	87.50	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.67	382.84	291.67	500.00
Gate Mech Repairs (Wooden)	245.00	179.17	3,056.00	1,254.17	2,150.00
Lighting/ Holiday at Gate Entry	0.00	250.00	1,425.00	1,750.00	3,000.00
Lighting Maint. for LS	43.20	41.67	129.60	291.65	500.00
Miscellaneous Maintenance	400.00	375.00	895.56	2,625.00	4,500.00
Mutt Mitt Disposable Bags	0.00	80.00	544.86	560.00	960.00
Painting- Oil Woodwork @ Entry	85.00	300.00	838.53	2,100.00	3,600.00
Patrol Vehicle Maintenance	94.16	158.33	1,120.07	1,108.35	1,900.00
Pest Control	50.00	112.50	550.00	787.50	1,350.00
Plumbing Repair	0.00	41.67	524.00	291.65	500.00
Roof Repair	0.00	41.67	0.00	291.65	500.00
Sand Grading/Tractor Service	0.00	291.67	0.00	2,041.65	3,500.00
Signage	0.00	125.00	0.00	875.00	1,500.00
Small Tools & Equipment	15.16	12.50	493.77	87.50	150.00

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**Capistrano Bay Community Services District  
Profit & Loss Budget Performance  
January 2015**

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Accrual Basis

	Jan 15	Budget	Jul '14 - Jan 15	YTD Budget	Annual Budget
Street Sweeping	639.00	650.00	4,473.00	4,550.00	7,800.00
Winter Flood Cleanup	0.00	833.33	165.00	5,833.35	10,000.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>5,238.30</b>	<b>5,431.67</b>	<b>22,000.10</b>	<b>38,021.65</b>	<b>65,180.00</b>
<b>Utilities</b>					
Electric- LS & Guard Shack	514.19	427.92	3,732.07	2,995.40	5,135.00
Electric- Street Lights	616.25	575.00	4,283.32	4,025.00	6,900.00
Gas	383.82	320.00	1,817.74	2,240.00	3,840.00
Trash Services	3,376.78	4,166.67	28,386.14	29,166.65	50,000.00
Water & Sewer	212.99	550.00	2,997.14	3,850.00	6,600.00
<b>Total Utilities</b>	<b>5,104.03</b>	<b>6,039.59</b>	<b>41,216.41</b>	<b>42,277.05</b>	<b>72,475.00</b>
<b>CAPITAL IMPROVEMENTS</b>					
Block Wall Repairs	0.00	1,250.00	0.00	8,750.00	15,000.00
District Admin Office Improv.	0.00	3,750.00	1,203.00	26,250.00	45,000.00
Guard Shack Rear Office Impr.	0.00	208.33	0.00	1,458.34	2,500.00
Northgate Storage Improvement	0.00	208.34	0.00	1,458.34	2,500.00
Seal Coating of NG Road	0.00	79.16	0.00	554.16	950.00
<b>Total CAPITAL IMPROVEMENTS</b>	<b>0.00</b>	<b>5,495.83</b>	<b>1,203.00</b>	<b>38,470.84</b>	<b>65,950.00</b>
<b>RESERVES</b>					
General Reserve Contribution	545.00	7,052.50	8,807.36	49,367.50	84,630.00
<b>Total RESERVES</b>	<b>545.00</b>	<b>7,052.50</b>	<b>8,807.36</b>	<b>49,367.50</b>	<b>84,630.00</b>
<b>Total Expense</b>	<b>82,090.93</b>	<b>82,721.24</b>	<b>553,747.24</b>	<b>618,348.63</b>	<b>1,039,455.00</b>
<b>Net Ordinary Income</b>	<b>-65,064.01</b>	<b>-43,886.57</b>	<b>173,725.11</b>	<b>71,786.02</b>	<b>0.00</b>
<b>Net Income</b>	<b>-65,064.01</b>	<b>-43,886.57</b>	<b>173,725.11</b>	<b>71,786.02</b>	<b>0.00</b>

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9:40 AM  
02/12/15  
Accrual Basis

Assessment District No. 99-1 of the Capistrano Bay CSD  
**Balance Sheet**  
As of January 31, 2015

	<u>Jan 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
WFB - Expense Fund	6,926.37
WFB - Redemption Fund	57,580.87
WFB - Reserve Fund	33,528.11
<b>Total Checking/Savings</b>	<u>98,035.35</u>
<b>Total Current Assets</b>	98,035.35
<b>Other Assets</b>	
Special Assessment Rec AD99-1	113,051.12
<b>Total Other Assets</b>	<u>113,051.12</u>
<b>TOTAL ASSETS</b>	<u><u>211,086.47</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
Bonds Payable AD99-1 (Current)	40,000.00
<b>Total Other Current Liabilities</b>	<u>40,000.00</u>
<b>Total Current Liabilities</b>	40,000.00
<b>Long Term Liabilities</b>	
Bonds Payable AD99-1	90,000.00
Deferred Revenue AD99-1	28,216.66
<b>Total Long Term Liabilities</b>	<u>118,216.66</u>
<b>Total Liabilities</b>	158,216.66
<b>Equity</b>	
Unrestricted Equity	38,211.79
Net Income	14,658.02
<b>Total Equity</b>	<u>52,869.81</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>211,086.47</u></u>

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Accrual Basis

**Assessment District No. 99-1 of the Capistrano Bay CSD**  
**Profit & Loss YTD Comparison**  
January 2015

	<u>Jan 15</u>	<u>Jul '14 - Jan 15</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
AD99-1 Assessment Collections	12,812.48	23,727.38
<b>Total Income</b>	<u>12,812.48</u>	<u>23,727.38</u>
<b>Expense</b>		
AD99-1 Annual Professional Fees	0.00	3,073.92
Interest Expense	0.00	6,000.00
<b>Total Expense</b>	<u>0.00</u>	<u>9,073.92</u>
<b>Net Ordinary Income</b>	12,812.48	14,653.46
<b>Other Income/Expense</b>		
<b>Other Income</b>		
Interest Income	0.70	4.56
<b>Total Other Income</b>	<u>0.70</u>	<u>4.56</u>
<b>Net Other Income</b>	0.70	4.56
<b>Net Income</b>	<u>12,813.18</u>	<u>14,658.02</u>

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