

Capistrano Bay Community Services District
Balance Sheet
As of February 28, 2015

ITEM NO. 8

	Feb 28, 15
ASSETS	
Current Assets	
Checking/Savings	
LAIF Account	213,868.27
Sunwest Bank	217,634.87
Sunwest Bank - Reserve	75,872.87
WFB Non-Interest Checking	249,960.00
Farmers & Merchants Bank	421,933.34
Total Checking/Savings	1,179,269.35
Accounts Receivable	
A/R 2014 Parking Permits & Fees	2,094.75
Total Accounts Receivable	2,094.75
Other Current Assets	
Prepaid Expenses	4,387.60
Total Other Current Assets	4,387.60
Total Current Assets	1,185,751.70
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	-82,082.74
Accum Deprec-Security	-24,706.77
Accum Deprec-Maintenance	-25,745.04
Accum Deprec -Admin	-7,922.68
Accum Deprec-Infrastructure	-437,560.85
Accum Deprec-Entryway	-266,302.86
Total Accumulated Depreciation	-844,320.94
Total Fixed Assets	1,938,477.85
TOTAL ASSETS	3,124,229.55
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	38,826.92
Total Accounts Payable	38,826.92
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	12,183.20
Total Current Liabilities	51,010.12
Total Liabilities	51,010.12
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 February 28, 2015

	<u>Feb 28, 15</u>
Unrestricted	
Emergency Reserve	250,000.00
Unrestricted - Other	<u>573,775.64</u>
Total Unrestricted	823,775.64
Retained Earnings	1,076,711.58
Net Income	<u>119,021.21</u>
Total Equity	<u>3,073,219.43</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,124,229.55</u></u>

Capistrano Bay Community Services District
Profit & Loss YTD Comparison
February 2015

	Feb 15	Jul '14 - Feb 15
Ordinary Income/Expense		
Income		
Parking - Permits and OCTA Fees	0.00	38,104.50
Property Tax Revenue	3,299.44	443,357.91
User Fee Revenue	0.00	226,302.71
Summer Trash Collection	0.00	4,860.00
Transponder Revenue	320.00	2,440.00
Interest Income	14.57	435.08
Development Impact Fee Revenue	11,421.00	27,027.16
Total Income	15,055.01	742,527.36
Gross Profit	15,055.01	742,527.36
Expense		
GENERAL & ADMINISTRATIVE		
Administrative Expense-Webb	0.00	1,605.00
Bank Charges	34.91	118.53
Bad Charges- To be Reimbursed	0.00	0.00
Communications-Phone/Internet	231.70	1,824.91
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Contribution- Pacific Legal	0.00	7,500.00
Depreciation Expense	8,322.77	66,582.16
District Auditing Services	1,950.00	12,520.00
Equipment Lease- Copier	201.39	1,738.26
Equipment-Copy Machine Tax	0.00	31.96
Legal Expenses	1,455.00	2,990.50
Liability Insurance	999.23	7,993.84
Memberships	0.00	3,449.99
Miscellaneous Expense	0.00	113.94
Notices to Community	295.04	859.24
Office Computer Supplies	0.00	746.93
Office Equipment Purchases	0.00	204.13
Office Supplies	200.19	2,207.77
Photo Copying- Webb	21.70	176.30
Postage	7.68	119.04
Property Management Contract	1,800.00	14,400.00
Rent- Board Meeting Room	0.00	400.00
Rent- Doc/Misc Storage	103.50	828.00
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	443.89	2,218.09
Security-Dwelling Live Fee	551.00	3,857.00
Security- Securitas Contract	31,400.84	243,736.24
Security- Transponders	0.00	1,950.84
Security-Trans (Reader Service)	0.00	197.50
Website Hosting	0.00	460.00
Total GENERAL & ADMINISTRATIVE	48,018.84	421,132.19
EMPLOYEE EXPENSES		
Health Insurance	1,561.81	11,626.38
Payroll Processing Fees	142.60	1,291.50
Payroll Tax Expense	800.97	7,033.35
Salary/Wages- Manager	7,232.00	57,856.00
Salary/Wages - Security	2,678.00	30,988.00
Training/Seminars- Mgr.	149.00	635.57
Workers Comp Insurance	183.67	1,256.27
Total EMPLOYEE EXPENSES	12,748.05	110,687.07
LANDSCAPE MAINTENANCE		
Irrigation Repairs	65.71	65.71
Landscape Contract- Bemus	1,102.50	8,452.50
Landscape Extras- Bemus	310.00	310.00
Landscape Misc.- Luna & McGee	0.00	470.00
Palm Tree Trimming	0.00	1,648.00
Total LANDSCAPE MAINTENANCE	1,478.21	10,946.21

Capistrano Bay Community Services District
Profit & Loss YTD Comparison
 February 2015

	Feb 15	Jul '14 - Feb 15
GENERAL REPAIRS & MAINTENANCE		
Beach Cleanup Expense	0.00	1,645.00
Computer Consultant	340.68	510.68
Drains/Catch Bas/ Filter Maint.	84.94	3,876.81
Driveway Pressure Washing	235.00	2,030.00
Fire Extinguisher Refills	80.00	80.00
Gate Mech Repairs (NG & Lift)	0.00	382.84
Gate Mech Repairs (Wooden)	0.00	3,056.00
Lighting/ Holiday at Gate Entry	0.00	1,425.00
Lighting Maint. for LS	59.41	189.01
Miscellaneous Maintenance	0.00	895.56
Mutt Mitt Disposable Bags	194.95	739.81
Painting- Oil Woodwork @ Entry	0.00	838.53
Patrol Vehicle Maintenance	122.66	1,242.73
Pest Control	50.00	600.00
Plumbing Repair	0.00	524.00
Small Tools & Equipment	0.00	493.77
Street Sweeping	639.00	5,112.00
Winter Flood Cleanup	0.00	165.00
Total GENERAL REPAIRS & MAINTENANCE	1,806.64	23,806.74
Utilities		
Electric- LS & Guard Shack	602.13	4,334.20
Electric- Street Lights	630.74	4,914.06
Gas	358.39	2,176.13
Trash Services	3,890.28	32,276.42
Water & Sewer	225.63	3,222.77
Total Utilities	5,707.17	46,923.58
CAPITAL IMPROVEMENTS		
District Admin Office Improv.	0.00	1,203.00
Total CAPITAL IMPROVEMENTS	0.00	1,203.00
RESERVES		
General Reserve Contribution	0.00	8,807.36
Total RESERVES	0.00	8,807.36
Total Expense	69,758.91	623,506.15
Net Ordinary Income	-54,703.90	119,021.21
Net Income	-54,703.90	119,021.21

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Capistrano Bay Community Services District

A/P Aging Summary

As of February 28, 2015

	<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	350.00	0.00	0.00	0.00	0.00	350.00
Bemus Landscape, Inc.	1,478.21	0.00	0.00	0.00	0.00	1,478.21
Coastal Maintenance	874.00	0.00	0.00	0.00	0.00	874.00
Container Management Group LLC	513.50	0.00	0.00	0.00	0.00	513.50
Dwelling Live	0.00	0.00	-551.00	551.00	0.00	0.00
Rogers, Anderson, Malody & Scott, LLP	1,600.00	0.00	0.00	0.00	0.00	1,600.00
Securitas	31,274.89	0.00	0.00	0.00	0.00	31,274.89
South Coast Fire Protection, Inc.	80.00	0.00	0.00	0.00	0.00	80.00
The Bugman Termite & Pest Control	50.00	0.00	0.00	0.00	0.00	50.00
The Chamberlain Group Inc	443.89	0.00	0.00	0.00	0.00	443.89
The Printing Company	111.24	0.00	0.00	0.00	0.00	111.24
Toshiba Financial Services	201.39	0.00	0.00	0.00	0.00	201.39
Webb Community Management	1,849.80	0.00	0.00	0.00	0.00	1,849.80
TOTAL	<u>38,826.92</u>	<u>0.00</u>	<u>-551.00</u>	<u>551.00</u>	<u>0.00</u>	<u>38,826.92</u>

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Accrual Basis

Capistrano Bay Community Services District Profit & Loss Budget Performance February 2015

	Feb 15	Budget	Jul '14 - Feb 15	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		38,104.50	38,200.00	38,200.00
Property Tax Revenue	3,299.44		443,357.91	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	320.00	166.67	2,440.00	1,333.32	2,000.00
Interest Income	14.57		435.08		
Development Impact Fee Revenue	11,421.00	1,250.00	27,027.16	10,000.00	15,000.00
Total Income	15,055.01	1,416.67	742,527.36	691,551.32	1,039,455.00
Gross Profit	15,055.01	1,416.67	742,527.36	691,551.32	1,039,455.00
Expense					
GENERAL & ADMINISTRATIVE					
Administrative Expense-Webb	0.00	500.00	1,605.00	4,000.00	6,000.00
Bank Charges	34.91	41.67	118.53	333.32	500.00
Bad Charges- To be Reimbursed	0.00		0.00		
Communications-Phone/Internet	231.70	170.84	1,824.91	1,366.68	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		66,582.16		
District Auditing Services	1,950.00	900.00	12,520.00	7,200.00	10,800.00
Equipment Lease- Copier	201.39	250.00	1,738.26	2,000.00	3,000.00
Equipment-Copy Machine Tax	0.00	4.17	31.96	33.32	50.00
Legal Expenses	1,455.00	1,000.00	2,990.50	8,000.00	12,000.00
Liability Insurance	999.23	1,000.00	7,993.84	8,000.00	12,000.00
Memberships	0.00	290.42	3,449.99	2,323.32	3,485.00
MHTL Survey/ LCP Committee	0.00	583.33	0.00	4,666.68	7,000.00
Miscellaneous Expense	0.00	16.67	113.94	133.32	200.00
Notices to Community	295.04	176.67	859.24	1,413.32	2,120.00
Office Computer Supplies	0.00	83.34	746.93	666.68	1,000.00
Office Equipment Purchases	0.00	183.33	204.13	1,466.68	2,200.00
Office Supplies	200.19	333.33	2,207.77	2,666.68	4,000.00
Photo Copying- Webb	21.70	50.00	176.30	400.00	600.00
Police Uniform Laundry	0.00	8.34	0.00	66.67	100.00
Postage	7.68	54.17	119.04	433.32	650.00
Property Management Contract	1,800.00	1,800.00	14,400.00	14,400.00	21,600.00
Rent- Board Meeting Room	0.00	116.67	400.00	933.32	1,400.00
Rent- Doc/Misc Storage	103.50	125.00	828.00	1,000.00	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	3,000.00	4,500.00
Security- Bonuses for Staff	0.00	150.00	1,400.00	1,200.00	1,800.00
Security-Dwelling Guest Pass	443.89	269.17	2,153.32	2,153.32	3,230.00
Security-Dwelling Live Fee	551.00	551.25	3,857.00	4,410.00	6,615.00
Security- Radar Certification	0.00	14.58	0.00	116.68	175.00
Security- Securitas Contract	31,400.84	30,481.42	243,736.24	243,851.32	365,777.00

Capistrano Bay Community Services District
Profit & Loss Budget Performance
February 2015

	Feb 15	Budget	Jul '14 - Feb 15	YTD Budget	Annual Budget
Security- Transponders	0.00	250.00	1,950.84	2,000.00	3,000.00
Security-Trans (Reader Service)	0.00	191.66	197.50	1,533.33	2,300.00
Tax- Apportionment Fees	0.00	708.33	0.00	5,666.68	8,500.00
Website Hosting	0.00	91.66	460.00	733.32	1,100.00
Total GENERAL & ADMINISTRATIVE	48,018.84	40,771.02	421,132.19	365,467.96	536,052.00
EMPLOYEE EXPENSES					
Health Insurance	1,561.81	1,459.00	11,626.38	11,672.00	17,508.00
Payroll Processing Fees	142.60	141.67	1,291.50	1,133.32	1,700.00
Payroll Tax Expense	800.97	1,269.17	7,033.35	10,153.32	15,230.00
Salary/Wages- Manager	7,232.00	7,233.33	57,856.00	57,866.68	86,800.00
Salary/Wages - Security	2,678.00	5,460.00	30,988.00	43,680.00	65,520.00
Training/Seminars- Mgr.	149.00	208.33	635.57	1,666.68	2,500.00
Workers Comp Insurance	183.67	322.92	1,256.27	2,583.32	3,875.00
Total EMPLOYEE EXPENSES	12,748.05	16,094.42	110,687.07	128,755.32	193,133.00
LANDSCAPE MAINTENANCE					
Irrigation Repairs	65.71	52.92	65.71	423.32	635.00
Landscape Contract- Bemus	1,102.50	1,050.00	8,452.50	8,400.00	12,600.00
Landscape Extras- Bemus	310.00	108.33	310.00	866.68	1,300.00
Landscape Misc.- Luna & McGee	0.00	208.33	470.00	1,666.68	2,500.00
Palm Tree Trimming	0.00	316.67	1,648.00	2,533.32	3,800.00
White Fly Spray	0.00	100.00	0.00	800.00	1,200.00
Total LANDSCAPE MAINTENANCE	1,478.21	1,836.25	10,946.21	14,690.00	22,035.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	0.00	833.33	1,645.00	6,666.68	10,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	2,000.00	3,000.00
Computer Consultant	340.68	108.33	510.68	866.68	1,300.00
Drains/Catch Bas/ Filter Maint.	84.94	416.67	3,876.81	3,333.32	5,000.00
Driveway Pressure Washing	235.00	235.00	2,030.00	1,880.00	2,820.00
Electrical Repair	0.00	41.67	0.00	333.33	500.00
Fire Extinguisher Refills	80.00	12.50	80.00	100.00	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.66	382.84	333.33	500.00
Gate Mech Repairs (Wooden)	0.00	179.16	3,056.00	1,433.33	2,150.00
Lighting/ Holiday at Gate Entry	0.00	250.00	1,425.00	2,000.00	3,000.00
Lighting Maint. for LS	59.41	41.67	189.01	333.32	500.00
Miscellaneous Maintenance	0.00	375.00	895.56	3,000.00	4,500.00
Mutt Mitt Disposable Bags	194.95	80.00	739.81	640.00	960.00
Painting- Oil Woodwork @ Entry	0.00	300.00	838.53	2,400.00	3,600.00
Patrol Vehicle Maintenance	122.66	158.33	1,242.73	1,266.68	1,900.00
Pest Control	50.00	112.50	600.00	900.00	1,350.00
Plumbing Repair	0.00	41.67	524.00	333.32	500.00
Roof Repair	0.00	41.67	0.00	333.32	500.00
Sand Grading/Tractor Service	0.00	291.67	0.00	2,333.32	3,500.00
Signage	0.00	125.00	0.00	1,000.00	1,500.00
Small Tools & Equipment	0.00	12.50	493.77	100.00	150.00

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

	Feb 15	Budget	Jul '14 - Feb 15	YTD Budget	Annual Budget
Street Sweeping	639.00	650.00	5,112.00	5,200.00	7,800.00
Winter Flood Cleanup	0.00	833.33	165.00	6,666.68	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	1,806.64	5,431.66	23,806.74	43,453.31	65,180.00
Utilities					
Electric- LS & Guard Shack	602.13	427.92	4,334.20	3,423.32	5,135.00
Electric- Street Lights	630.74	575.00	4,914.06	4,600.00	6,900.00
Gas	358.39	320.00	2,176.13	2,560.00	3,840.00
Trash Services	3,890.28	4,166.67	32,276.42	33,333.32	50,000.00
Water & Sewer	225.63	550.00	3,222.77	4,400.00	6,600.00
Total Utilities	5,707.17	6,039.59	46,923.58	48,316.64	72,475.00
CAPITAL IMPROVEMENTS					
Block Wall Repairs	0.00	1,250.00	0.00	10,000.00	15,000.00
District Admin Office Improv.	0.00	3,750.00	1,203.00	30,000.00	45,000.00
Guard Shack Rear Office Impr.	0.00	208.34	0.00	1,666.68	2,500.00
Northgate Storage Improvement	0.00	208.33	0.00	1,666.67	2,500.00
Seal Coating of NG Road	0.00	79.17	0.00	633.33	950.00
Total CAPITAL IMPROVEMENTS	0.00	5,495.84	1,203.00	43,966.68	65,950.00
RESERVES					
General Reserve Contribution	0.00	7,052.50	8,807.36	56,420.00	84,630.00
Total RESERVES	0.00	7,052.50	8,807.36	56,420.00	84,630.00
Total Expense	69,758.91	82,721.28	623,506.15	701,069.91	1,039,455.00
Net Ordinary Income	-54,703.90	-81,304.61	119,021.21	-9,518.59	0.00
Net Income	-54,703.90	-81,304.61	119,021.21	-9,518.59	0.00

Assessment District No. 99-1 of the Capistrano Bay CSD
Balance Sheet
As of February 28, 2015

	<u>Feb 28, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
WFB - Expense Fund	6,926.43
WFB - Redemption Fund	57,581.31
WFB - Reserve Fund	<u>33,528.39</u>
Total Checking/Savings	<u>98,036.13</u>
Total Current Assets	98,036.13
Other Assets	
Special Assessment Rec AD99-1	<u>113,051.12</u>
Total Other Assets	<u>113,051.12</u>
TOTAL ASSETS	<u>211,087.25</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>14,658.80</u>
Total Equity	<u>52,870.59</u>
TOTAL LIABILITIES & EQUITY	<u>211,087.25</u>

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

	<u>Feb 15</u>	<u>Jul '14 - Feb 15</u>
Ordinary Income/Expense		
Income		
AD99-1 Assessment Collections	0.00	23,727.38
Total Income	<u>0.00</u>	<u>23,727.38</u>
Expense		
AD99-1 Annual Professional Fees	0.00	3,073.92
Interest Expense	0.00	6,000.00
Total Expense	<u>0.00</u>	<u>9,073.92</u>
Net Ordinary Income	0.00	14,653.46
Other Income/Expense		
Other Income		
Interest Income	0.78	5.34
Total Other Income	<u>0.78</u>	<u>5.34</u>
Net Other Income	0.78	5.34
Net Income	<u>0.78</u>	<u>14,658.80</u>