

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

	Mar 31, 15
ASSETS	
Current Assets	
Checking/Savings	
LAIF Account	213,868.27
Sunwest Bank	217,934.12
Sunwest Bank - Reserve	75,244.50
WFB Non-Interest Checking	249,960.00
Farmers & Merchants Bank	404,159.79
Total Checking/Savings	1,161,166.68
Accounts Receivable	
A/R 2014 Parking Permits & Fees	1,795.50
Total Accounts Receivable	1,795.50
Other Current Assets	
Prepaid Expenses	3,653.20
Total Other Current Assets	3,653.20
Total Current Assets	1,166,615.38
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	-82,395.47
Accum Deprec-Security	-24,706.77
Accum Deprec-Maintenance	-25,924.63
Accum Deprec -Admin	-7,942.33
Accum Deprec-Infrastructure	-440,699.67
Accum Deprec-Entryway	-270,974.84
Total Accumulated Depreciation	-852,643.71
Total Fixed Assets	1,930,155.08
TOTAL ASSETS	3,096,770.46
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	36,596.89
Total Accounts Payable	36,596.89
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	48,780.09
Total Liabilities	48,780.09
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 March 31, 2015

	<u>Mar 31, 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>93,792.15</u>
Total Equity	<u>3,047,990.37</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,096,770.46</u></u>

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

	Mar 15	Jul '14 - Mar 15
Ordinary Income/Expense		
Income		
Parking - Permits and OCTA Fees	0.00	38,104.50
Property Tax Revenue	50,819.61	494,177.52
User Fee Revenue	0.00	226,302.71
Summer Trash Collection	0.00	4,860.00
Transponder Revenue	200.00	2,640.00
Interest Income	16.63	451.71
Development Impact Fee Revenue	50.00	27,077.16
Total Income	51,086.24	793,613.60
Gross Profit	51,086.24	793,613.60
Expense		
GENERAL & ADMINISTRATIVE		
Administrative Expense-Webb	112.50	1,717.50
Bank Charges	0.00	118.53
Bad Charges- To be Reimbursed	0.00	0.00
Communications-Phone/Internet	229.51	2,054.42
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Contribution- Pacific Legal	0.00	7,500.00
Depreciation Expense	8,322.77	74,904.93
District Auditing Services	175.00	12,695.00
Equipment Lease- Copier	225.73	1,963.99
Equipment-Copy Machine Tax	0.00	31.96
Legal Expenses	231.00	3,221.50
Liability Insurance	999.23	8,993.07
Memberships	70.00	3,519.99
Metrolink Parking/Entry Project	6,969.81	6,969.81
Miscellaneous Expense	0.00	113.94
Notices to Community	0.00	859.24
Office Computer Supplies	0.00	746.93
Office Equipment Purchases	0.00	204.13
Office Supplies	303.65	2,511.42
Photo Copying- Webb	19.00	195.30
Police Uniform Laundry	501.96	501.96
Postage	11.52	130.56
Property Management Contract	1,800.00	16,200.00
Rent- Board Meeting Room	200.00	600.00
Rent- Doc/Misc Storage	103.50	931.50
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- Contingencies	792.16	792.16
Security-Dwelling Guest Pass	0.00	2,218.09
Security-Dwelling Live Fee	551.00	4,408.00
Security- Securitas Contract	31,274.89	275,011.13
Security- Transponders	0.00	1,950.84
Security-Trans (Reader Service)	0.00	197.50
Website Hosting	120.00	580.00
Total GENERAL & ADMINISTRATIVE	53,013.23	474,145.42
EMPLOYEE EXPENSES		
Health Insurance	1,561.81	13,188.19
Payroll Processing Fees	226.60	1,518.10
Payroll Tax Expense	771.08	7,804.43
Salary/Wages- Manager	7,232.00	65,088.00
Salary/Wages - Security	2,374.00	33,362.00
Training/Seminars- Mgr.	20.20	655.77
Workers Comp Insurance	183.67	1,439.94
Total EMPLOYEE EXPENSES	12,369.36	123,056.43

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

	<u>Mar 15</u>	<u>Jul '14 - Mar 15</u>
LANDSCAPE MAINTENANCE		
Irrigation Repairs	305.38	371.09
Landscape Contract- Bemus	1,102.50	9,555.00
Landscape Extras- Bemus	0.00	310.00
Landscape Misc.- Luna & McGee	0.00	470.00
Palm Tree Trimming	0.00	1,648.00
Total LANDSCAPE MAINTENANCE	<u>1,407.88</u>	<u>12,354.09</u>
GENERAL REPAIRS & MAINTENANCE		
Beach Cleanup Expense	0.00	1,645.00
Computer Consultant	0.00	510.68
Drains/Catch Bas/ Filter Maint.	0.00	3,876.81
Driveway Pressure Washing	235.00	2,265.00
Electrical Repair	100.00	100.00
Fire Extinguisher Refills	0.00	80.00
Gate Mech Repairs (NG & Lift)	0.00	382.84
Gate Mech Repairs (Wooden)	245.00	3,301.00
Lighting/ Holiday at Gate Entry	1,425.00	2,850.00
Lighting Maint. for LS	0.00	189.01
Miscellaneous Maintenance	455.00	1,350.56
Mutt Mitt Disposable Bags	0.00	739.81
Painting- Oil Woodwork @ Entry	0.00	838.53
Patrol Vehicle Maintenance	71.22	1,313.95
Pest Control	50.00	650.00
Plumbing Repair	0.00	524.00
Sand Grading/Tractor Service	535.00	535.00
Small Tools & Equipment	0.00	493.77
Street Sweeping	639.00	5,751.00
Winter Flood Cleanup	0.00	165.00
Total GENERAL REPAIRS & MAINTENANCE	<u>3,755.22</u>	<u>27,561.96</u>
Utilities		
Electric- LS & Guard Shack	493.17	4,827.37
Electric- Street Lights	630.65	5,544.71
Gas	329.51	2,505.64
Trash Services	3,376.78	35,653.20
Water & Sewer	294.50	3,517.27
Total Utilities	<u>5,124.61</u>	<u>52,048.19</u>
CAPITAL IMPROVEMENTS		
District Admin Office Improv.	0.00	1,203.00
Total CAPITAL IMPROVEMENTS	<u>0.00</u>	<u>1,203.00</u>
RESERVES		
General Reserve Contribution	645.00	9,452.36
Total RESERVES	<u>645.00</u>	<u>9,452.36</u>
Total Expense	<u>76,315.30</u>	<u>699,821.45</u>
Net Ordinary Income	<u>-25,229.06</u>	<u>93,792.15</u>
Net Income	<u><u>-25,229.06</u></u>	<u><u>93,792.15</u></u>

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Capistrano Bay Community Services District

A/P Aging Summary

As of March 31, 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	175.00	0.00	0.00	0.00	0.00	175.00
Bemus Landscape, Inc.	1,213.11	0.00	0.00	0.00	0.00	1,213.11
Coastal Maintenance	874.00	0.00	0.00	0.00	0.00	874.00
Dwelling Live	0.00	0.00	0.00	-551.00	551.00	0.00
Fenceworks, Inc.	245.00	0.00	0.00	0.00	0.00	245.00
Kustom Signals Inc	792.16	0.00	0.00	0.00	0.00	792.16
Securitas	31,274.89	0.00	0.00	0.00	0.00	31,274.89
The Bugman Termite & Pest Control	0.00	50.00	0.00	0.00	0.00	50.00
Webb Community Management	1,972.73	0.00	0.00	0.00	0.00	1,972.73
TOTAL	<u>36,546.89</u>	<u>50.00</u>	<u>0.00</u>	<u>-551.00</u>	<u>551.00</u>	<u>36,596.89</u>

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

	Mar 15	Budget	Jul '14 - Mar 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	50,819.61	44,902.00	494,177.52	456,500.00	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	200.00	166.67	2,640.00	1,499.99	2,000.00
Interest Income	16.63		451.71		
Development Impact Fee Revenue	50.00	1,250.00	27,077.16	11,250.00	15,000.00
Total Income	51,086.24	46,318.67	793,613.60	737,869.99	1,039,455.00
Gross Profit	51,086.24	46,318.67	793,613.60	737,869.99	1,039,455.00
Expense					
GENERAL & ADMINISTRATIVE					
Administrative Expense-Webb	112.50	500.00	1,717.50	4,500.00	6,000.00
Bank Charges	0.00	41.67	118.53	374.99	500.00
Bad Charges- To be Reimbursed	0.00		0.00		
Communications-Phone/Internet	229.51	170.83	2,054.42	1,537.51	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		74,904.93		
District Auditing Services	175.00	900.00	12,695.00	8,100.00	10,800.00
Equipment Lease- Copier	225.73	250.00	1,963.99	2,250.00	3,000.00
Equipment-Copy Machine Tax	0.00	4.17	31.96	37.49	50.00
Legal Expenses	231.00	1,000.00	3,221.50	9,000.00	12,000.00
Liability Insurance	999.23	1,000.00	8,993.07	9,000.00	12,000.00
Memberships	70.00	290.42	3,519.99	2,613.74	3,485.00
Metrolink Parking/Entry Project	6,969.81		6,969.81		
MHTL Survey/ LCP Committee	0.00	583.33	0.00	5,250.01	7,000.00
Miscellaneous Expense	0.00	16.67	113.94	149.99	200.00
Notices to Community	0.00	176.67	859.24	1,589.99	2,120.00
Office Computer Supplies	0.00	83.33	746.93	750.01	1,000.00
Office Equipment Purchases	0.00	116.67	204.13	1,050.01	1,400.00
Office Supplies	303.65	333.33	2,511.42	3,000.01	4,000.00
Photo Copying- Webb	19.00	50.00	195.30	450.00	600.00
Police Uniform Laundry	501.96	8.33	501.96	75.00	100.00
Postage	11.52	54.17	130.56	487.49	650.00
Property Management Contract	1,800.00	1,800.00	16,200.00	16,200.00	21,600.00
Rent- Board Meeting Room	200.00	116.67	600.00	1,049.99	1,400.00
Rent- Doc/Misc Storage	103.50	125.00	931.50	1,125.00	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	3,375.00	4,500.00
Security- Bonuses for Staff	0.00	150.00	1,400.00	1,350.00	1,800.00
Security- Contingencies	792.16	66.67	792.16	600.00	800.00
Security-Dwelling Guest Pass	0.00	269.17	2,218.09	2,422.49	3,230.00
Security-Dwelling Live Fee	551.00	551.25	4,408.00	4,961.25	6,615.00

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

	Mar 15	Budget	Jul '14 - Mar 15	YTD Budget	Annual Budget
Security- Radar Certification	0.00	14.58	0.00	131.26	175.00
Security- Securitas Contract	31,274.89	30,481.42	275,011.13	274,332.74	365,777.00
Security- Transponders	0.00	250.00	1,950.84	2,250.00	3,000.00
Security-Trans (Reader Service)	0.00	191.67	197.50	1,725.00	2,300.00
Tax- Apportionment Fees	0.00	708.33	0.00	6,375.01	8,500.00
Website Hosting	120.00	91.67	580.00	824.99	1,100.00
Total GENERAL & ADMINISTRATIVE	53,013.23	40,771.02	474,145.42	406,238.97	536,052.00
EMPLOYEE EXPENSES					
Health Insurance	1,561.81	1,459.00	13,188.19	13,131.00	17,508.00
Payroll Processing Fees	226.60	141.67	1,518.10	1,274.99	1,700.00
Payroll Tax Expense	771.08	1,269.17	7,804.43	11,422.49	15,230.00
Salary/Wages- Manager	7,232.00	7,233.33	65,088.00	65,100.01	86,800.00
Salary/Wages - Security	2,374.00	5,460.00	33,362.00	49,140.00	65,520.00
Training/Seminars- Mgr.	20.20	208.33	655.77	1,875.01	2,500.00
Workers Comp Insurance	183.67	322.92	1,439.94	2,906.24	3,875.00
Total EMPLOYEE EXPENSES	12,369.36	16,094.42	123,056.43	144,849.74	193,133.00
LANDSCAPE MAINTENANCE					
Irrigation Repairs	305.38	52.92	371.09	476.24	635.00
Landscape Contract- Bemus	1,102.50	1,050.00	9,555.00	9,450.00	12,600.00
Landscape Extras- Bemus	0.00	108.33	310.00	975.01	1,300.00
Landscape Misc.- Luna & McGee	0.00	208.33	470.00	1,875.01	2,500.00
Palm Tree Trimming	0.00	316.67	1,648.00	2,849.99	3,800.00
White Fly Spray	0.00	100.00	0.00	900.00	1,200.00
Total LANDSCAPE MAINTENANCE	1,407.88	1,836.25	12,354.09	16,526.25	22,035.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	0.00	833.33	1,645.00	7,500.01	10,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	2,250.00	3,000.00
Computer Consultant	0.00	108.33	510.68	975.01	1,300.00
Drains/Catch Bas/ Filter Maint.	0.00	416.67	3,876.81	3,749.99	5,000.00
Driveway Pressure Washing	235.00	235.00	2,265.00	2,115.00	2,820.00
Electrical Repair	100.00	41.67	100.00	375.00	500.00
Fire Extinguisher Refills	0.00	12.50	80.00	112.50	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.66	382.84	374.99	500.00
Gate Mech Repairs (Wooden)	245.00	179.17	3,301.00	1,612.50	2,150.00
Lighting/ Holiday at Gate Entry	1,425.00	250.00	2,850.00	2,250.00	3,000.00
Lighting Maint. for LS	0.00	41.67	189.01	374.99	500.00
Miscellaneous Maintenance	455.00	375.00	1,350.56	3,375.00	4,500.00
Mutt Mitt Disposable Bags	0.00	80.00	739.81	720.00	960.00
Painting- Oil Woodwork @ Entry	0.00	300.00	838.53	2,700.00	3,600.00
Patrol Vehicle Maintenance	71.22	158.33	1,313.95	1,425.01	1,900.00
Pest Control	50.00	112.50	650.00	1,012.50	1,350.00
Plumbing Repair	0.00	41.67	524.00	374.99	500.00
Roof Repair	0.00	41.67	0.00	374.99	500.00
Sand Grading/Tractor Service	535.00	291.67	535.00	2,624.99	3,500.00
Signage	0.00	125.00	0.00	1,125.00	1,500.00

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

	Mar 15	Budget	Jul '14 - Mar 15	YTD Budget	Annual Budget
Small Tools & Equipment	0.00	12.50	493.77	112.50	150.00
Street Sweeping	639.00	650.00	5,751.00	5,850.00	7,800.00
Winter Flood Cleanup	0.00	833.33	165.00	7,500.01	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	3,755.22	5,431.67	27,561.96	48,884.98	65,180.00
Utilities					
Electric- LS & Guard Shack	493.17	427.92	4,827.37	3,851.24	5,135.00
Electric- Street Lights	630.65	575.00	5,544.71	5,175.00	6,900.00
Gas	329.51	320.00	2,505.64	2,880.00	3,840.00
Trash Services	3,376.78	4,166.67	35,653.20	37,499.99	50,000.00
Water & Sewer	294.50	550.00	3,517.27	4,950.00	6,600.00
Total Utilities	5,124.61	6,039.59	52,048.19	54,356.23	72,475.00
CAPITAL IMPROVEMENTS					
Block Wall Repairs	0.00	1,250.00	0.00	11,250.00	15,000.00
District Admin Office Improv.	0.00	3,750.00	1,203.00	33,750.00	45,000.00
Guard Shack Rear Office Impr.	0.00	208.33	0.00	1,875.01	2,500.00
Northgate Storage Improvement	0.00	208.33	0.00	1,875.00	2,500.00
Seal Coating of NG Road	0.00	79.17	0.00	712.50	950.00
Total CAPITAL IMPROVEMENTS	0.00	5,495.83	1,203.00	49,462.51	65,950.00
RESERVES					
General Reserve Contribution	645.00	7,052.50	9,452.36	63,472.50	84,630.00
Total RESERVES	645.00	7,052.50	9,452.36	63,472.50	84,630.00
Total Expense	76,315.30	82,721.28	699,821.45	783,791.18	1,039,455.00
Net Ordinary Income	-25,229.06	-36,402.61	93,792.15	-45,921.19	0.00
Net Income	-25,229.06	-36,402.61	93,792.15	-45,921.19	0.00