

ITEM 7

MONTHLY FINANCIAL REPORTS THROUGH MAY 31, 2015

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 - Reserve Fund # xxx 9601
 - Expense Fund # xxx 9603

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06/08/15
Accrual Basis

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

	May 31, 15
ASSETS	
Current Assets	
Checking/Savings	
LAIF Account	214,005.43
Sunwest Bank	219,530.12
Sunwest Bank - Reserve	75,274.91
WFB Non-Interest Checking	249,960.00
Farmers & Merchants Bank	568,942.33
Total Checking/Savings	1,327,712.79
Accounts Receivable	
A/R 2014 Parking Permits & Fees	199.50
Total Accounts Receivable	199.50
Other Current Assets	
Prepaid Expenses	1,723.57
Total Other Current Assets	1,723.57
Total Current Assets	1,329,635.86
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	1,408,563.83
Total Depreciable assets	2,789,768.60
Accumulated Depreciation	
Accum Deprec-Structure	-83,020.93
Accum Deprec-Security	-24,706.77
Accum Deprec-Maintenance	-26,283.81
Accum Deprec -Admin	-7,981.63
Accum Deprec-Infrastructure	-446,977.31
Accum Deprec-Entryway	-280,318.80
Total Accumulated Depreciation	-869,289.25
Total Fixed Assets	1,920,479.35
TOTAL ASSETS	3,250,115.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	34,070.89
Total Accounts Payable	34,070.89
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	46,254.09
Total Liabilities	46,254.09
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 May 31, 2015

	<u>May 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>249,662.90</u>
Total Equity	<u>3,203,861.12</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,250,115.21</u></u>

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

	May 15	Jul '14 - May 15
Ordinary Income/Expense		
Income		
Parking - Permits and OCTA Fees	0.00	38,104.50
Property Tax Revenue	3,183.15	762,536.35
User Fee Revenue	0.00	226,302.71
Summer Trash Collection	0.00	4,860.00
Transponder Revenue	140.00	3,180.00
Interest Income	14.95	619.28
Development Impact Fee Revenue	304.94	40,051.99
Total Income	3,643.04	1,075,654.83
Gross Profit	3,643.04	1,075,654.83
Expense		
GENERAL & ADMINISTRATIVE		
Administrative Expense-Webb	37.50	1,830.00
Bank Charges	18.01	136.54
Bad Charges- To be Reimbursed	0.00	0.00
Communications-Phone/Internet	236.73	2,527.41
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Contribution- Pacific Legal	0.00	7,500.00
Depreciation Expense	8,322.77	91,550.47
District Auditing Services	175.00	12,870.00
Equipment Lease- Copier	261.69	2,487.37
Equipment-Copy Machine Tax	0.00	31.96
Legal Expenses	149.00	3,999.50
Liability Insurance	999.23	10,991.53
Memberships	0.00	3,997.23
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	196.40	2,993.46
Photo Copying- Webb	17.00	227.80
Police Uniform Laundry	0.00	553.96
Postage	2.88	139.68
Property Management Contract	1,800.00	19,800.00
Rent- Board Meeting Room	0.00	600.00
Rent- Doc/Misc Storage	108.00	1,143.00
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- Contingencies	0.00	792.16
Security-Dwelling Guest Pass	0.00	2,661.98
Security-Dwelling Live Fee	564.60	5,537.20
Security- Radar Certification	0.00	65.00
Security- Securitas Contract	31,363.06	337,649.08
Security- Transponders	0.00	1,993.61
Security-Trans (Reader Service)	0.00	197.50
Website Hosting	120.00	700.00
Total GENERAL & ADMINISTRATIVE	44,371.87	557,202.70
EMPLOYEE EXPENSES		
Health Insurance	1,561.80	16,311.80
Payroll Processing Fees	147.90	1,812.80
Payroll Tax Expense	763.71	9,326.14
Salary/Wages- Manager	7,232.00	79,552.00
Salary/Wages - Security	2,671.00	38,589.00
Training/Seminars- Mgr.	0.00	655.77
Workers Comp Insurance	184.00	1,807.61
Total EMPLOYEE EXPENSES	12,560.41	148,055.12

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

	May 15	Jul '14 - May 15
LANDSCAPE MAINTENANCE		
Irrigation Repairs	0.00	436.80
Landscape Contract- Bemus	1,102.50	11,812.50
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	1,102.50	14,677.30
GENERAL REPAIRS & MAINTENANCE		
Beach Cleanup Expense	0.00	1,645.00
Computer Consultant	0.00	510.68
Drains/Catch Bas/ Filter Maint.	0.00	3,986.81
Driveway Pressure Washing	235.00	2,735.00
Electrical Repair	0.00	100.00
Fire Extinguisher Refills	0.00	80.00
Gate Mech Repairs (NG & Lift)	0.00	382.84
Gate Mech Repairs (Wooden)	0.00	3,301.00
Lighting/ Holiday at Gate Entry	0.00	2,850.00
Lighting Maint. for LS	43.20	232.21
Miscellaneous Maintenance	0.00	2,625.56
Mutt Mitt Disposable Bags	126.06	865.87
Painting- Oil Woodwork @ Entry	0.00	2,096.74
Patrol Vehicle Maintenance	480.57	1,941.62
Pest Control	50.00	750.00
Plumbing Repair	0.00	524.00
Sand Grading/Tractor Service	0.00	535.00
Small Tools & Equipment	0.00	512.31
Street Sweeping	639.00	7,029.00
Winter Flood Cleanup	0.00	165.00
Total GENERAL REPAIRS & MAINTENANCE	1,573.83	32,868.64
Utilities		
Electric- LS & Guard Shack	474.91	5,812.31
Electric- Street Lights	630.65	6,806.01
Gas	213.43	2,966.22
Trash Services	3,791.83	42,821.81
Water & Sewer	286.09	4,126.46
Total Utilities	5,396.91	62,532.81
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	9,452.36
Total RESERVES	0.00	9,452.36
Total Expense	65,005.52	825,991.93
Net Ordinary Income	-61,362.48	249,662.90
Net Income	-61,362.48	249,662.90

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06/08/15

Capistrano Bay Community Services District
A/P Aging Summary
As of May 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
Coastal Maintenance	0.00	874.00	0.00	0.00	0.00	874.00
Dwelling Live	0.00	0.00	0.00	0.00	0.00	0.00
Securitas	0.00	31,274.89	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	1,872.00	0.00	0.00	0.00	0.00	1,872.00
TOTAL	<u>1,872.00</u>	<u>32,198.89</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>34,070.89</u>

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

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06/08/15
Accrual Basis

	May 15	Budget	Jul '14 - May 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	3,183.15	29,934.00	762,536.35	740,876.00	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	140.00	166.67	3,180.00	1,833.33	2,000.00
Interest Income	14.95		619.28		
Development Impact Fee Revenue	304.94	1,250.00	40,051.99	13,750.00	15,000.00
Total Income	3,643.04	31,350.67	1,075,654.83	1,025,079.33	1,039,455.00
Gross Profit	3,643.04	31,350.67	1,075,654.83	1,025,079.33	1,039,455.00
Expense					
GENERAL & ADMINISTRATIVE					
Administrative Expense-Webb	37.50	500.00	1,830.00	5,500.00	6,000.00
Bank Charges	18.01	41.67	136.54	458.33	500.00
Bad Charges- To be Reimbursed	0.00		0.00		
Communications-Phone/Internet	236.73	170.83	2,527.41	1,879.17	2,050.00
Contribution- CRBA Annual Mfg.	0.00		1,500.00	1,500.00	1,500.00
Contribution- Pacific Legal	0.00		7,500.00	7,500.00	7,500.00
Depreciation Expense	8,322.77		91,550.47		
District Auditing Services	175.00	900.00	12,870.00	9,900.00	10,800.00
Equipment Lease- Copier	261.69	250.00	2,487.37	2,750.00	3,000.00
Equipment-Copy Machine Tax	0.00	4.17	31.96	45.83	50.00
Legal Expenses	149.00	1,000.00	3,999.50	11,000.00	12,000.00
Liability Insurance	999.23	1,000.00	10,991.53	11,000.00	12,000.00
Memberships	0.00	290.42	3,997.23	3,194.58	3,485.00
MHTL Survey/ LCP Committee	0.00	583.33	0.00	6,416.67	7,000.00
Miscellaneous Expense	0.00	16.67	113.94	183.33	200.00
Notices to Community	0.00	176.67	859.24	1,943.33	2,120.00
Office Computer Supplies	0.00	83.33	746.93	916.67	1,000.00
Office Equipment Purchases	0.00	116.66	204.13	1,283.33	1,400.00
Office Supplies	196.40	333.33	2,993.46	3,666.67	4,000.00
Photo Copying- Webb	17.00	50.00	227.80	550.00	600.00
Police Uniform Laundry	0.00	8.33	553.96	91.67	100.00
Postage	2.88	54.17	139.68	595.83	650.00
Property Management Contract	1,800.00	1,800.00	19,800.00	19,800.00	21,600.00
Rent- Board Meeting Room	0.00	116.67	600.00	1,283.33	1,400.00
Rent- Doc/Misc Storage	108.00	125.00	1,143.00	1,375.00	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	4,125.00	4,500.00
Security- Bonuses for Staff	0.00	150.00	1,400.00	1,650.00	1,800.00
Security- Contingencies	0.00	66.67	792.16	733.33	800.00
Security-Dwelling Guest Pass	0.00	269.17	2,661.98	2,960.83	3,230.00
Security-Dwelling Live Fee	564.60	551.25	5,537.20	6,063.75	6,615.00
Security- Radar Certification	0.00	14.58	65.00	160.42	175.00

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

	May 15	Budget	Jul '14 - May 15	YTD Budget	Annual Budget
Security- Securitas Contract	31,363.06	30,481.42	337,649.08	335,295.58	965,777.00
Security- Transponders	0.00	250.00	1,993.61	2,750.00	3,000.00
Security-Trans (Reader Service)	0.00	191.67	197.50	2,108.33	2,300.00
Tax- Apportionment Fees	0.00	708.33	0.00	7,791.67	8,500.00
Website Hosting	120.00	91.67	700.00	1,008.33	1,100.00
Total GENERAL & ADMINISTRATIVE	44,371.87	40,771.01	557,202.70	495,280.98	536,052.00
EMPLOYEE EXPENSES					
Health Insurance	1,561.80	1,459.00	16,311.80	16,049.00	17,508.00
Payroll Processing Fees	147.90	141.67	1,812.80	1,558.33	1,700.00
Payroll Tax Expense	763.71	1,269.17	9,326.14	13,960.83	15,230.00
Salary/Wages- Manager	7,232.00	7,233.33	79,552.00	79,566.67	86,800.00
Salary/Wages - Security	2,671.00	5,460.00	38,589.00	60,060.00	65,520.00
Training/Seminars- Mgr.	0.00	208.33	655.77	2,291.67	2,500.00
Workers Comp Insurance	184.00	322.92	1,807.61	3,552.08	3,875.00
Total EMPLOYEE EXPENSES	12,560.41	16,094.42	148,055.12	177,038.58	193,133.00
LANDSCAPE MAINTENANCE					
Irrigation Repairs	0.00	52.92	436.80	582.08	635.00
Landscape Contract- Bemus	1,102.50	1,050.00	11,812.50	11,550.00	12,600.00
Landscape Extras- Bemus	0.00	108.33	310.00	1,191.67	1,300.00
Landscape Misc.- Luna & McGee	0.00	208.33	470.00	2,291.67	2,500.00
Palm Tree Trimming	0.00	316.67	1,648.00	3,483.33	3,800.00
White Fly Spray	0.00	100.00	0.00	1,100.00	1,200.00
Total LANDSCAPE MAINTENANCE	1,102.50	1,836.25	14,677.30	20,198.75	22,035.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	0.00	833.33	1,645.00	9,166.67	10,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	2,750.00	3,000.00
Computer Consultant	0.00	108.33	510.68	1,191.67	1,300.00
Drains/Catch Bas/ Filter Maint.	0.00	416.67	3,986.81	4,583.33	5,000.00
Driveway Pressure Washing	235.00	235.00	2,735.00	2,585.00	2,820.00
Electrical Repair	0.00	41.67	100.00	458.33	500.00
Fire Extinguisher Refills	0.00	12.50	80.00	137.50	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.67	382.84	458.33	500.00
Gate Mech Repairs (Wooden)	0.00	179.17	3,301.00	1,970.83	2,150.00
Lighting/ Holiday at Gate Entry	0.00	250.00	2,850.00	2,750.00	3,000.00
Lighting Maint. for LS	43.20	41.67	232.21	458.33	500.00
Miscellaneous Maintenance	0.00	375.00	2,625.56	4,125.00	4,500.00
Mutt Mitt Disposable Bags	126.06	80.00	865.87	880.00	960.00
Painting- Oil Woodwork @ Entry	0.00	300.00	2,096.74	3,300.00	3,600.00
Patrol Vehicle Maintenance	480.57	158.33	1,941.62	1,741.67	1,900.00
Pest Control	50.00	112.50	750.00	1,237.50	1,350.00
Plumbing Repair	0.00	41.67	524.00	458.33	500.00
Roof Repair	0.00	41.67	0.00	458.33	500.00
Sand Grading/Tractor Service	0.00	291.67	535.00	3,208.33	3,500.00
Signage	0.00	125.00	0.00	1,375.00	1,500.00
Small Tools & Equipment	0.00	12.50	512.31	137.50	150.00

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

	May 15	Budget	Jul '14 - May 15	YTD Budget	Annual Budget
Street Sweeping	639.00	650.00	7,029.00	7,150.00	7,800.00
Winter Flood Cleanup	0.00	833.33	165.00	9,166.67	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	1,573.83	5,431.68	32,868.64	59,748.32	65,180.00
Utilities					
Electric- LS & Guard Shack	474.91	427.92	5,812.31	4,707.08	5,135.00
Electric- Street Lights	630.65	575.00	6,806.01	6,325.00	6,900.00
Gas	213.43	320.00	2,966.22	3,520.00	3,840.00
Trash Services	3,791.83	4,166.67	42,821.81	45,833.33	50,000.00
Water & Sewer	286.09	550.00	4,126.46	6,050.00	6,600.00
Total Utilities	5,396.91	6,039.59	62,532.81	66,435.41	72,475.00
CAPITAL IMPROVEMENTS					
Block Wall Repairs	0.00	1,250.00	0.00	13,750.00	15,000.00
District Admin Office Improv.	0.00	3,750.00	1,203.00	41,250.00	45,000.00
Guard Shack Rear Office Impr.	0.00	208.33	0.00	2,291.67	2,500.00
Northgate Storage Improvement	0.00	208.33	0.00	2,291.66	2,500.00
Seal Coating of NG Road	0.00	79.17	0.00	870.83	950.00
Total CAPITAL IMPROVEMENTS	0.00	5,495.83	1,203.00	60,454.16	65,950.00
RESERVES					
General Reserve Contribution	0.00	7,052.50	9,452.36	77,577.50	84,630.00
Total RESERVES	0.00	7,052.50	9,452.36	77,577.50	84,630.00
Total Expense	65,005.52	82,721.28	825,991.93	956,733.70	1,039,455.00
Net Ordinary Income	-61,362.48	-51,370.61	249,662.90	68,345.63	0.00
Net Income	-61,362.48	-51,370.61	249,662.90	68,345.63	0.00

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

	<u>May 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
WFB - Expense Fund	6,831.72
WFB - Redemption Fund	71,324.41
WFB - Reserve Fund	<u>33,529.21</u>
Total Checking/Savings	<u>111,685.34</u>
Total Current Assets	111,685.34
Other Assets	
Special Assessment Rec AD99-1	<u>113,051.12</u>
Total Other Assets	<u>113,051.12</u>
TOTAL ASSETS	<u><u>224,736.46</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>28,308.01</u>
Total Equity	<u>66,519.80</u>
TOTAL LIABILITIES & EQUITY	<u><u>224,736.46</u></u>

9:24 AM
06/08/15
Accrual Basis

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

	<u>May 15</u>	<u>Jul '14 - May 15</u>
Ordinary Income/Expense		
Income		
AD99-1 Assessment Collections	12,939.89	42,156.61
Total Income	<u>12,939.89</u>	<u>42,156.61</u>
Expense		
AD99-1 Annual Professional Fees	0.00	3,168.80
Interest Expense	0.00	10,687.50
Total Expense	<u>0.00</u>	<u>13,856.30</u>
Net Ordinary Income	12,939.89	28,300.31
Other Income/Expense		
Other Income		
Interest Income	0.82	7.70
Total Other Income	<u>0.82</u>	<u>7.70</u>
Net Other Income	0.82	7.70
Net Income	<u>12,940.71</u>	<u>28,308.01</u>

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LAIF

Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

www.treasurer.ca.gov/pmia-laif/laif.asp
June 03, 2015

CAPISTRANO BAY COMMUNITY SERVICES
DISTRICT
DISTRICT SECRETARY
35000 BEACH ROAD
CAPISTRANO BEACH, CA 92624

PMIA Average Monthly Yields

Account Number:

██████-007

// Tran Type Definitions

May 2015 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	214,005.43
Total Withdrawal:	0.00	Ending Balance:	214,005.43

Main Depository Account

Capistrano Bay Community Services Dist
 C/O Webb Community Management
 960 Calle Amanecer
 San Clemente CA 92673-4202

California's Strongest, since 1907.
 So put more of your money with us.
 Come in today to make a deposit.

Account Title: Capistrano Bay Community Services Dist
 C/O Webb Community Management

Learn more about our F&M Home Loan Event
 & Great Certificate of Deposit Rates Today.
 See insert for details.

Business Checking		Number of Enclosures	13
Account Number	[REDACTED]	Statement Dates	5/01/15 thru 5/31/15
<u>Beginning Balance</u>	631,872.18	Days in the statement period	31
4 Deposits/Credits	16,567.98	Average Ledger	610,939.62
41 Checks/Debits	66,472.31		
Service Charge	.00		
Interest Paid	.00		
<u>Ending Balance</u>	581,967.85		

Deposits and Other Credits

Date	Description	Amount
5/06	Deposit	140.00
5/06	Deposit	304.94
5/07	County of Orange EDI PYMNT 091000013708197 7956000928 C	2,966.22
5/21	County of Orange EDI PYMNT 091000013158411 7956000928 C	13,156.82

Checks and Other Debits

Date	Description	Amount
5/01	TELEPAYROLL PAYROL FEE 122201190123969 1953419391 CCD	71.50-
5/01	USBEquipFinance CNTRCT PMT 042000014968131 9800000157	261.69-
5/01	TELEPAYROLL TAXPAYMENT 122201190123683 1953419391 CCD	1,543.71-



Business Checking 3278 (Continued)

Date	Description	Checks and Other Debits	Amount
5/01	TELEPAYROLL DDEP PAYCHECK	122201190121473 1953419391 PP	3,505.89-
5/05	Account Analysis Charge		18.01-
5/06	POS DEB 1341 05/06/15 752077	COSTCO GAS #0429	29.75-
	33961 DOHENY PARK RD		
	SAN JUAN CA		
5/07	SD GAS & ELEC PAID SDGE	122000491814519 1951184800 PP	17.36-
5/08	SD GAS & ELEC PAID SDGE	122000493136919 1951184800 PP	474.91-
5/08	DBT CRD 0002 05/08/15 15811212	GANAHL LUMBER - 2	4.31-
	34162 DO		
	CAPISTRANO BECA		
5/11	CALPERS 1800 031100209019418	1946207465 CCD	1,561.80-
5/11	DBT CRD 0400 05/09/15 92917001	SMARTNFINAL39910503993	63.36-
	34091 DO		
	CAPISTRANO BCCA		
5/13	THE GAS COMPANY SIMPLEPAY	043301602750353 8881052494 P	213.43-
5/14	DBT CRD 0854 05/14/15 20087670	ISS #103	43.20-
	140 AVEN		
	SAN CLEMENTE CA		
5/15	Outgoing Wire-eNotice		12,939.89-
5/15	TELEPAYROLL PAYROL FEE	122201190125388 1953419391 CCD	76.40-
5/15	SD GAS & ELEC PAID SDGE	122000497479755 1951184800 PP	613.29-
5/15	TELEPAYROLL TAXPAYMENT	122201190125005 1953419391 CCD	1,588.92-
5/15	TELEPAYROLL DDEP PAYCHECK	122201190121751 1953419391 PP	3,595.50-
5/15	H/B DBP 1044 05/15/15 WWBJS6X	AMAZON.COM	126.06-
	SEATTLE WA		
5/18	COX COMM ORG BANKDRAFT	091000011405394 3841527255 PPD	226.93-
5/19	DBT CRD 0411 05/19/15 28678890	CALIFORNIA CAR COVER C	361.87-
	9525 DE		
	08189982100 CA		
5/20	DBT CRD 0850 05/20/15 00022287	CVS/PHARMACY #08882	24.38-
	638 CAMI		
	SAN CLEMENTE CA		
5/22	SOUTH COAST WD WATER BILL	122000491612497 1956002977	45.17-
5/22	SOUTH COAST WD WATER BILL	122000491612914 1956002977	58.76-
5/22	SOUTH COAST WD WATER BILL	122000491612913 1956002977	182.16-
5/22	DBT CRD 0405 05/22/15 92910001	SMARTNFINAL39910503993	25.46-
	34091 DO		
	CAPISTRANO BCCA		
5/22	DBT CRD 0003 05/22/15 00004265	LOWES #01050*	39.92-
	907 AVEN		
	SAN CLEMENTE CA		
5/26	POS DEB 1330 05/26/15 789988	COSTCO GAS #0429	49.03-
	33961 DOHENY PARK RD		
	SAN JUAN CA		

Business Checking

3278 (Continued)

--- CHECKS IN NUMBER ORDER ---

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
5/26	8000	31,274.89	5/21	8006	443.89	5/04	10921	1,385.00
5/26	8002*	639.00	5/05	10907*	175.00	5/04	10922	629.00
5/26	8003	235.00	5/05	10918*	103.55	5/22	10923	1,928.95
5/22	8004	564.60	5/01	10919	1,238.00			
5/26	8005	50.00	5/07	10920	42.77			

* Denotes missing check numbers

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
5/01	625,251.39	5/11	624,157.73	5/20	604,347.86
5/04	623,237.39	5/13	623,944.30	5/21	617,060.79
5/05	622,940.83	5/14	623,901.10	5/22	614,215.77
5/06	623,356.02	5/15	604,961.04	5/26	581,967.85
5/07	626,262.11	5/18	604,734.11		
5/08	625,782.89	5/19	604,372.24		

* * * * End of Statement * * * *

Thank you for banking with Farmers & Merchants Bank.



044 00020 00
ACCOUNT:
DOCUMENTS:

PAGE: 1
2066 05/29/2015
0

Webb's Mgmt. Account

000120

H

CAPISTRANO BAY DISTRICT
C/O WEBB COMMUNITY MGMT
HOLD STATEMENT DO NOT MAIL
SEND TO CENTRAL FOR COURIER

30
0
0

SUNWEST BANK - HOA DIVISION
2050 MAIN STREET
IRVINE, CA. 92614

TELEPHONE: 714-730-4444

HOA CHECKING ACCOUNT 2066

MINIMUM BALANCE	217,934.12	LAST STATEMENT 04/30/15	217,934.12
AVERAGE BALANCE	218,759.63	1 CREDITS	1,596.00
		DEBITS	0.00
		THIS STATEMENT 05/29/15	219,530.12

DESCRIPTION	OTHER CREDITS	DATE	AMOUNT
LOCKBOX DEPOSIT		05/15	1,596.00

--- ITEMIZATION OF OVERDRAFT AND RETURNED ITEM FEES ---

*	TOTAL FOR	TOTAL	*
*	THIS PERIOD	YEAR TO DATE	*
*	-----		*
* TOTAL OVERDRAFT FEES:	\$.00	\$.00	*
*	-----		*
* TOTAL RETURNED ITEM FEES:	\$.00	\$.00	*

--- DAILY BALANCE ---			
DATE.....	BALANCE	DATE.....	BALANCE
05/15	219,530.12		



Please examine immediately and report if incorrect. If no error report is received within 30 days (unless otherwise required by law) the account will be considered correct.





044 00020 00
ACCOUNT:
DOCUMENTS:

PAGE: 1
3291 05/29/2015
0

Webb Reserve Account

000123

H

CAPISTRANO BAY DISTRICT
C/O WEBB COMM MGMT
HOLD STATEMENT
SEND TO CENTRAL FOR COURTER BAG

30
0
0

SUNWEST BANK - HOA DIVISION
2050 MAIN STREET
IRVINE, CA. 92614

TELEPHONE: 714-730-4444

HOA ELITE MMA ACCOUNT 3291

MINIMUM BALANCE	75,259.96	LAST STATEMENT 04/30/15	75,259.96
AVERAGE BALANCE	75,259.96	1 CREDITS	14.95
		DEBITS	.00
		THIS STATEMENT 05/29/15	75,274.91

DESCRIPTION	OTHER CREDITS	DATE	AMOUNT
INTEREST		05/29	14.95

AVERAGE LEDGER BALANCE:	75,259.96	INTEREST EARNED:	14.95
INTEREST PAID THIS PERIOD:	14.95	DAYS IN PERIOD:	29
INTEREST PAID 2015:	77.31	ANNUAL PERCENTAGE YIELD EARNED:	.25%

ITEMIZATION OF OVERDRAFT AND RETURNED ITEM FEES

	TOTAL FOR THIS PERIOD	TOTAL YEAR TO DATE
* TOTAL OVERDRAFT FEES:	\$.00	\$.00
* TOTAL RETURNED ITEM FEES:	\$.00	\$.00

DATE.....BALANCE	DATE.....BALANCE	DATE.....BALANCE
05/29 75,274.91		



Please examine immediately and report if incorrect. If no error report is received within 30 days (unless otherwise required by law) the account will be considered correct.



AD 99-1

CAPISTRANO BAY 99-1 REDEMPTION FUND
ACCOUNT NUMBER 9600

STATEMENT OF TRANSACTIONS
FOR THE PERIOD MAY 1, 2015 THROUGH MAY 31, 2015

STATEMENT OF TRANSACTIONS

DATE	PAR VALUE/SHARES	DESCRIPTION	PRINCIPAL CASH	INCOME CASH	COST VALUE	REALIZED GAIN/LOSS
TRANSFER RECEIPTS						
05/01/15		ADDITION TO ACCOUNT TRANSFER FROM INCOME	0.48			
TOTAL TRANSFER RECEIPTS			0.48	0.00	0.00	0.00
TRANSFER DISBURSEMENTS						
05/01/15		TRANSFER TO PRINCIPAL		0.48-		
TOTAL TRANSFER DISBURSEMENTS			0.00	0.48-	0.00	0.00
05/31/15	12,940.37	CASH SWEEP PURCHASES FOR STMT PERIOD WF ADV GOVERNMENT MM FD-SVC #743 2 TRANSACTIONS	12,940.37-	0.00	12,940.37	
ENDING BALANCE			0.00	0.00	71,324.41	



AD 99-1

STATEMENT OF TRANSACTIONS
FOR THE PERIOD MAY 1, 2015 THROUGH MAY 31, 2015

CAPISTRANO BAY 99-1 RESERVE FD
ACCOUNT NUMBER 9601

STATEMENT OF TRANSACTIONS

DATE	PAR VALUE/SHARES	DESCRIPTION	PRINCIPAL CASH	INCOME CASH	COST VALUE	REALIZED GAIN/LOSS
05/31/15	0.28	CASH SWEEP PURCHASES FOR STMT PERIOD WF ADV GOVERNMENT MM FD-SVC #743 1 TRANSACTION	0.28-	0.00	0.28	
ENDING BALANCE			0.00	0.00	33,529.21	



AD 99-1

STATEMENT OF TRANSACTIONS
FOR THE PERIOD MAY 1, 2015 THROUGH MAY 31, 2015

CAPISTRANO BAY 99-1 EXPENSE FUND
ACCOUNT NUMBER 9603

STATEMENT OF TRANSACTIONS

DATE	PAR VALUE/SHARES	DESCRIPTION	PRINCIPAL CASH	INCOME CASH	COST VALUE	REALIZED GAIN/LOSS
		<u>BEGINNING BALANCE</u>	<u>0.00</u>	<u>0.00</u>	<u>6.831.66</u>	
05/01/15		INTEREST RECEIVED WF ADV GOVERNMENT MM FD-SVC #743 INTEREST FROM 4/1/15 TO 4/30/15		0.06		
05/01/15		TRANSFER TO ANOTHER ACCOUNT		0.06-		
05/01/15		ADDITION TO ACCOUNT TRANSFER FROM ANOTHER ACCOUNT	0.06			
		<u>ENDING BALANCE</u>	<u>0.06</u>	<u>0.00</u>	<u>6.831.66</u>	