

Capistrano Bay Community Services District
Balance Sheet
 As of June 30, 2015

ITEM NO. 8

	<u>Jun 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
LAIF Account	214,005.43
Sunwest Bank	219,530.12
Sunwest Bank - Reserve	75,291.41
WFB Non-Interest Checking	249,960.00
Farmers & Merchants Bank	515,778.04
Total Checking/Savings	<u>1,274,565.00</u>
Accounts Receivable	
A/R 2014 Parking Permits & Fees	199.50
Total Accounts Receivable	<u>199.50</u>
Other Current Assets	
Prepaid Expenses	432.34
Total Other Current Assets	<u>432.34</u>
Total Current Assets	<u>1,275,196.84</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	1,408,563.83
Total Depreciable assets	<u>2,789,768.60</u>
Accumulated Depreciation	
Accum Deprec-Structure	-83,333.66
Accum Deprec-Security	-24,706.77
Accum Deprec-Maintenance	-26,463.40
Accum Deprec -Admin	-8,001.28
Accum Deprec-Infrastructure	-450,116.13
Accum Deprec-Entryway	-284,990.78
Total Accumulated Depreciation	<u>-877,612.02</u>
Total Fixed Assets	<u>1,912,156.58</u>
TOTAL ASSETS	<u><u>3,187,353.42</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	39,109.46
Total Accounts Payable	<u>39,109.46</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>
Total Current Liabilities	<u>51,292.66</u>
Total Liabilities	<u>51,292.66</u>
Equity	
Net Investment in Cap Assets	1,053,711.00

10 of 10

2:38 PM
07/15/15
Accrual Basis

Capistrano Bay Community Services District
Balance Sheet
As of June 30, 2015

	<u>Jun 30, 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>181,862.54</u>
Total Equity	<u>3,136,060.76</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,187,353.42</u></u>

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

	Jun 15	Jul '14 - Jun 15
Ordinary Income/Expense		
Income		
Annual Fee for County Gate	5,475.00	5,475.00
Parking - Permits and OCTA Fees	0.00	38,104.50
Property Tax Revenue	8,868.80	771,405.15
User Fee Revenue	0.00	226,302.71
Summer Trash Collection	0.00	4,860.00
Transponder Revenue	520.00	3,700.00
Interest Income	16.50	635.78
Development Impact Fee Revenue	676.00	40,727.99
Total Income	15,556.30	1,091,211.13
Gross Profit	15,556.30	1,091,211.13
Expense		
GENERAL & ADMINISTRATIVE		
Administrative Expense-Webb	0.00	1,830.00
Bank Charges	0.00	136.54
Bad Charges- To be Reimbursed	0.00	0.00
Communications-Phone/Internet	240.98	2,768.39
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Contribution- Pacific Legal	0.00	7,500.00
Depreciation Expense	8,322.77	99,873.24
District Auditing Services	350.00	13,220.00
Equipment Lease- Copier	266.96	2,754.33
Equipment-Copy Machine Tax	0.00	31.96
Legal Expenses	0.00	3,999.50
Liability Insurance	999.23	11,990.76
Memberships	0.00	3,997.23
MHTL Survey/ LCP Committee	5,440.00	5,440.00
Miscellaneous Expense	0.00	113.94
Notices to Community	567.73	1,426.97
Office Computer Supplies	0.00	746.93
Office Equipment Purchases	352.05	556.18
Office Supplies	267.78	3,261.24
Photo Copying- Webb	18.80	246.60
Police Uniform Laundry	0.00	553.96
Postage	8.73	148.41
Property Management Contract	1,800.00	21,600.00
Rent- Board Meeting Room	400.00	1,000.00
Rent- Doc/Misc Storage	108.00	1,251.00
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	96.24	888.40
Security-Dwelling Guest Pass	443.89	3,105.87
Security-Dwelling Live Fee	564.60	6,101.80
Security- Radar Certification	0.00	65.00
Security- Securitas Contract	31,375.65	369,024.73
Security- Transponders	0.00	1,993.61
Security-Trans (Reader Service)	150.00	347.50
Website Hosting	0.00	700.00
Total GENERAL & ADMINISTRATIVE	51,773.41	608,976.11
EMPLOYEE EXPENSES		
Health Insurance	1,561.82	17,873.62
Payroll Processing Fees	147.90	1,960.70
Payroll Tax Expense	755.36	10,081.50
Salary/Wages- Manager	7,232.00	86,784.00
Salary/Wages - Security	2,555.00	41,144.00
Training/Seminars- Mgr.	0.00	655.77
Workers Comp Insurance	184.00	1,991.61
Total EMPLOYEE EXPENSES	12,436.08	160,491.20

2:37 PM
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 Accrual Basis

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

	<u>Jun 15</u>	<u>Jul '14 - Jun 15</u>
LANDSCAPE MAINTENANCE		
Irrigation Repairs	267.78	704.58
Landscape Contract- Bemus	1,102.50	12,915.00
Landscape Extras- Bemus	1,470.75	1,780.75
Landscape Misc.- Luna & McGee	235.00	705.00
Palm Tree Trimming	94.00	1,742.00
White Fly Spray	1,291.52	1,291.52
Total LANDSCAPE MAINTENANCE	<u>4,461.55</u>	<u>19,138.85</u>
GENERAL REPAIRS & MAINTENANCE		
Beach Cleanup Expense	0.00	1,645.00
Computer Consultant	0.00	510.68
Drains/Catch Bas/ Filter Maint.	541.04	4,527.85
Driveway Pressure Washing	235.00	2,970.00
Electrical Repair	0.00	100.00
Fire Extinguisher Refills	0.00	80.00
Gate Mech Repairs (NG & Lift)	245.00	627.84
Gate Mech Repairs (Wooden)	0.00	3,301.00
Lighting/ Holiday at Gate Entry	0.00	2,850.00
Lighting Maint. for LS	0.00	232.21
Miscellaneous Maintenance	3,209.80	5,835.36
Mutt Mitt Disposable Bags	0.00	865.87
Painting- Oil Woodwork @ Entry	965.00	3,061.74
Patrol Vehicle Maintenance	112.07	2,053.69
Pest Control	50.00	800.00
Plumbing Repair	525.00	1,049.00
Sand Grading/Tractor Service	400.00	935.00
Small Tools & Equipment	104.71	617.02
Street Sweeping	639.00	7,668.00
Winter Flood Cleanup	1,949.10	2,114.10
Total GENERAL REPAIRS & MAINTENANCE	<u>8,975.72</u>	<u>41,844.36</u>
Utilities		
Electric- LS & Guard Shack	575.32	6,387.63
Electric- Street Lights	631.61	7,437.62
Gas	166.56	3,132.78
Trash Services	4,033.50	46,855.31
Water & Sewer	302.91	4,429.37
Total Utilities	<u>5,709.90</u>	<u>68,242.71</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	0.00	9,452.36
Total RESERVES	<u>0.00</u>	<u>9,452.36</u>
Total Expense	<u>83,356.66</u>	<u>909,348.59</u>
Net Ordinary Income	<u>-67,800.36</u>	<u>181,862.54</u>
Net Income	<u><u>-67,800.36</u></u>	<u><u>181,862.54</u></u>

4 of 10

2:39 PM

07/15/15

Capistrano Bay Community Services District
A/P Aging Summary
As of June 30, 2015

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Allan McGee	235.00	0.00	0.00	0.00	0.00	235.00
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.	3,791.37	0.00	0.00	0.00	0.00	3,791.37
Coastal Maintenance	874.00	0.00	0.00	0.00	0.00	874.00
CR&R Incorporated	656.72	0.00	0.00	0.00	0.00	656.72
Dwelling Live	0.00	0.00	0.00	0.00	0.00	0.00
Palisades United Methodist Church	100.00	0.00	0.00	0.00	0.00	100.00
Securitas	31,375.65	0.00	0.00	0.00	0.00	31,375.65
The Bugman Termite & Pest Control	50.00	0.00	0.00	0.00	0.00	50.00
Webb Community Management	1,851.72	0.00	0.00	0.00	0.00	1,851.72
TOTAL	<u><u>39,109.46</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>39,109.46</u></u>

5 of 10

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

2:41 PM
07/15/15
Accrual Basis

	Jun 15	Budget	Jul '14 - Jun 15	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Annual Fee for County Gate	5,475.00	5,475.00	5,475.00	5,475.00	5,475.00
Parking - Permits and OCTA Fees	0.00		38,104.50	38,200.00	38,200.00
Property Tax Revenue	8,868.80	7,484.00	771,405.15	748,360.00	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	520.00	166.67	3,700.00	2,000.00	2,000.00
Interest Income	16.50		635.78		
Development Impact Fee Revenue	676.00	1,250.00	40,727.99	15,000.00	15,000.00
Total Income	15,556.30	14,375.67	1,091,211.13	1,039,455.00	1,039,455.00
Expense					
GENERAL & ADMINISTRATIVE					
Administrative Expense-Webb	0.00	500.00	1,830.00	6,000.00	6,000.00
Bank Charges	0.00	41.67	136.54	500.00	500.00
Bad Charges- To be Reimbursed	0.00		0.00		
Communications-Phone/Internet	240.98	170.83	2,768.39	2,050.00	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	7,500.00
Depreciation Expense	8,322.77		99,873.24	10,800.00	10,800.00
District Auditing Services	350.00	900.00	13,220.00	3,000.00	3,000.00
Equipment Lease- Copier	266.96	250.00	2,754.33	50.00	50.00
Equipment-Copy Machine Tax	0.00	4.17	31.96	12,000.00	12,000.00
Legal Expenses	999.23	1,000.00	3,999.50	12,000.00	12,000.00
Liability Insurance	0.00	1,000.00	11,990.76	3,485.00	3,485.00
Memberships	0.00	290.42	3,997.23	7,000.00	7,000.00
MHTL Survey/ LCP Committee	5,440.00	583.33	5,440.00	200.00	200.00
Miscellaneous Expense	0.00	16.67	113.94	2,120.00	2,120.00
Notices to Community	567.73	176.67	1,426.97	1,000.00	1,000.00
Office Computer Supplies	0.00	83.33	746.93	1,400.00	1,400.00
Office Equipment Purchases	352.05	116.67	556.18	4,000.00	4,000.00
Office Supplies	267.78	333.33	3,261.24	600.00	600.00
Photo Copying- Webb	18.80	50.00	246.60	100.00	100.00
Police Uniform Laundry	0.00	8.33	553.96	650.00	650.00
Postage	8.73	54.17	148.41	21,600.00	21,600.00
Property Management Contract	1,800.00	1,800.00	21,600.00	1,400.00	1,400.00
Rent- Board Meeting Room	400.00	116.67	1,000.00	1,500.00	1,500.00
Rent- Doc/Misc Storage	108.00	125.00	1,251.00	37,800.00	37,800.00
RR Parking Expense - OCTA	0.00		36,159.00	4,500.00	4,500.00
Security-Allowance for July 4th	0.00	375.00	3,243.02	1,800.00	1,800.00
Security- Bonuses for Staff	0.00	150.00	1,400.00	800.00	800.00
Security- Contingencies	96.24	66.67	888.40	3,230.00	3,230.00
Security-Dwelling Guest Pass	443.89	269.17	3,105.87	6,615.00	6,615.00
Security-Dwelling Live Fee	564.60	551.25	6,101.80	175.00	175.00
Security- Radar Certification	0.00	14.58	65.00		
Gross Profit	15,556.30	14,375.67	1,091,211.13	1,039,455.00	1,039,455.00

6 of 10

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

	Jun 15	Budget	Jul '14 - Jun 15	YTD Budget	Annual Budget
Security- Securitas Contract	31,375.65	30,481.42	369,024.73	365,777.00	365,777.00
Security- Transponders	0.00	250.00	1,993.61	3,000.00	3,000.00
Security-Trans (Reader Service)	150.00	191.67	347.50	2,300.00	2,300.00
Tax- Apportionment Fees	0.00	708.33	0.00	8,500.00	8,500.00
Website Hosting	0.00	91.67	700.00	1,100.00	1,100.00
Total GENERAL & ADMINISTRATIVE	51,773.41	40,771.02	608,976.11	536,052.00	536,052.00
EMPLOYEE EXPENSES					
Health Insurance	1,561.82	1,459.00	17,873.62	17,508.00	17,508.00
Payroll Processing Fees	147.90	141.67	1,960.70	1,700.00	1,700.00
Payroll Tax Expense	755.36	1,269.17	10,081.50	15,230.00	15,230.00
Salary/Wages- Manager	7,232.00	7,233.33	86,784.00	86,800.00	86,800.00
Salary/Wages - Security	2,555.00	5,460.00	41,144.00	65,520.00	65,520.00
Training/Seminars- Mgr.	0.00	208.33	655.77	2,500.00	2,500.00
Workers Comp Insurance	184.00	322.92	1,991.61	3,875.00	3,875.00
Total EMPLOYEE EXPENSES	12,436.08	16,094.42	160,491.20	193,133.00	193,133.00
LANDSCAPE MAINTENANCE					
Irrigation Repairs	267.78	52.92	704.58	635.00	635.00
Landscape Contract- Bemus	1,102.50	1,050.00	12,915.00	12,600.00	12,600.00
Landscape Extras- Bemus	1,470.75	108.33	1,780.75	1,300.00	1,300.00
Landscape Misc.- Luna & McGee	235.00	208.33	705.00	2,500.00	2,500.00
Palm Tree Trimming	94.00	316.67	1,742.00	3,800.00	3,800.00
White Fly Spray	1,291.52	100.00	1,291.52	1,200.00	1,200.00
Total LANDSCAPE MAINTENANCE	4,461.55	1,836.25	19,138.85	22,035.00	22,035.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	0.00	833.33	1,645.00	10,000.00	10,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	3,000.00	3,000.00
Computer Consultant	0.00	108.33	510.68	1,300.00	1,300.00
Drains/Catch Bas/ Filter Maint.	541.04	416.67	4,527.85	5,000.00	5,000.00
Driveway Pressure Washing	235.00	235.00	2,970.00	2,820.00	2,820.00
Electrical Repair	0.00	41.67	100.00	500.00	500.00
Fire Extinguisher Refills	0.00	12.50	80.00	150.00	150.00
Gate Mech Repairs (NG & Lift)	245.00	41.67	627.84	500.00	500.00
Gate Mech Repairs (Wooden)	0.00	179.17	3,301.00	2,150.00	2,150.00
Lighting/ Holiday at Gate Entry	0.00	250.00	2,850.00	3,000.00	3,000.00
Lighting Maint. for LS	0.00	41.67	232.21	500.00	500.00
Miscellaneous Maintenance	3,209.80	375.00	5,835.36	4,500.00	4,500.00
Mutt Mitt Disposable Bags	0.00	80.00	865.87	960.00	960.00
Painting- Oil Woodwork @ Entry	985.00	300.00	3,061.74	3,600.00	3,600.00
Patrol Vehicle Maintenance	112.07	158.33	2,053.69	1,900.00	1,900.00
Pest Control	50.00	112.50	800.00	1,350.00	1,350.00
Plumbing Repair	525.00	41.67	1,049.00	500.00	500.00
Roof Repair	0.00	41.67	0.00	500.00	500.00
Sand Grading/Tractor Service	400.00	291.67	935.00	3,500.00	3,500.00
Signage	0.00	125.00	0.00	1,500.00	1,500.00
Small Tools & Equipment	104.71	12.50	617.02	150.00	150.00

7 of 10

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

	Jun 15	Budget	Jul '14 - Jun 15	YTD Budget	Annual Budget
Street Sweeping	639.00	650.00	7,668.00	7,800.00	7,800.00
Winter Flood Cleanup	1,949.10	833.33	2,114.10	10,000.00	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	8,975.72	5,431.68	41,844.36	65,180.00	65,180.00
Utilities					
Electric- LS & Guard Shack	575.32	427.92	6,387.63	5,135.00	5,135.00
Electric- Street Lights	631.61	575.00	7,437.62	6,900.00	6,900.00
Gas	166.56	320.00	3,132.78	3,840.00	3,840.00
Trash Services	4,033.50	4,166.67	46,855.31	50,000.00	50,000.00
Water & Sewer	302.91	550.00	4,429.37	6,600.00	6,600.00
Total Utilities	5,709.90	6,039.59	68,242.71	72,475.00	72,475.00
CAPITAL IMPROVEMENTS					
Block Wall Repairs	0.00	1,250.00	0.00	15,000.00	15,000.00
District Admin Office Improv.	0.00	3,750.00	1,203.00	45,000.00	45,000.00
Guard Shack Rear Office Impr.	0.00	208.33	0.00	2,500.00	2,500.00
Northgate Storage Improvement	0.00	208.34	0.00	2,500.00	2,500.00
Seal Coating of NG Road	0.00	79.17	0.00	950.00	950.00
Total CAPITAL IMPROVEMENTS	0.00	5,495.84	1,203.00	65,950.00	65,950.00
RESERVES					
General Reserve Contribution	0.00	7,052.50	9,452.36	84,630.00	84,630.00
Total RESERVES	0.00	7,052.50	9,452.36	84,630.00	84,630.00
Total Expense	83,356.66	82,721.30	909,348.59	1,039,455.00	1,039,455.00
Net Ordinary Income	-67,800.36	-68,345.63	181,862.54	0.00	0.00
Net Income	-67,800.36	-68,345.63	181,862.54	0.00	0.00

8 of 10

5:03 PM

07/13/15

Accrual Basis

Assessment District No. 99-1 of the Capistrano Bay CSD
Balance Sheet
As of June 30, 2015

	<u>Jun 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
WFB - Expense Fund	6,831.78
WFB - Redemption Fund	72,254.39
WFB - Reserve Fund	33,529.49
Total Checking/Savings	<u>112,615.66</u>
Total Current Assets	112,615.66
Other Assets	
Special Assessment Rec AD99-1	113,051.12
Total Other Assets	<u>113,051.12</u>
TOTAL ASSETS	<u>225,666.78</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Bonds Payable AD99-1 (Current)	40,000.00
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	28,216.66
Total Long Term Liabilities	<u>118,216.66</u>
Total Liabilities	158,216.66
Equity	
Unrestricted Equity	38,211.79
Net Income	29,238.33
Total Equity	<u>67,450.12</u>
TOTAL LIABILITIES & EQUITY	<u>225,666.78</u>

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07/13/15
Accrual Basis

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

	<u>Jun 15</u>	<u>Jul '14 - Jun 15</u>
Ordinary Income/Expense		
Income		
AD99-1 Assessment Collections	929.42	43,086.03
Total Income	<u>929.42</u>	<u>43,086.03</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	929.42	29,229.73
Other Income/Expense		
Other Income		
Interest Income	0.90	8.60
Total Other Income	<u>0.90</u>	<u>8.60</u>
Net Other Income	0.90	8.60
Net Income	<u>930.32</u>	<u>29,238.33</u>

10 of 10