

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

**ITEM NO. 9**

	<u>Aug 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
LAIF Account	214,156.71
Sunwest Bank	425,532.64
Sunwest Bank - Reserve	75,323.39
WFB Non-Interest Checking	249,960.00
Farmers & Merchants Bank	375,177.90
<b>Total Checking/Savings</b>	<u>1,340,150.64</u>
Accounts Receivable	
A/R 2014 Parking Permits & Fees	199.50
A/R 2015 Annual User Fee	19,912.83
<b>Total Accounts Receivable</b>	<u>20,112.33</u>
Other Current Assets	
Prepaid Expenses	13,445.25
<b>Total Other Current Assets</b>	<u>13,445.25</u>
<b>Total Current Assets</b>	<u>1,373,708.22</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	1,408,563.83
<b>Total Depreciable assets</b>	<u>2,789,768.60</u>
Accumulated Depreciation	
Accum Deprec-Structure	-83,959.12
Accum Deprec-Security	-24,706.77
Accum Deprec-Maintenance	-26,822.58
Accum Deprec -Admin	-8,040.58
Accum Deprec-Infrastructure	-456,393.77
Accum Deprec-Entryway	-294,334.74
<b>Total Accumulated Depreciation</b>	<u>-894,257.56</u>
<b>Total Fixed Assets</b>	<u>1,895,511.04</u>
<b>TOTAL ASSETS</b>	<u><u>3,269,219.26</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	39,884.11
<b>Total Accounts Payable</b>	<u>39,884.11</u>
Other Current Liabilities	
A/P- Audit Adjustment	-0.24
Encroachment Permit Deposits	2,000.00
Accrued Vacations	11,719.44
Other Accrued Expenses	-536.00
<b>Total Other Current Liabilities</b>	<u>13,183.20</u>
<b>Total Current Liabilities</b>	<u>53,067.31</u>
<b>Total Liabilities</b>	53,067.31
<b>Equity</b>	
Net Investment in Cap Assets	1,053,711.00

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Accrual Basis

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

	<u>Aug 31, 15</u>
Unrestricted	
Emergency Reserve	250,000.00
Unrestricted - Other	573,775.64
<b>Total Unrestricted</b>	<u>823,775.64</u>
Retained Earnings	1,266,717.07
Net Income	71,948.24
<b>Total Equity</b>	<u>3,216,151.95</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>3,269,219.26</u></u>

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Accrual Basis

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

	<u>Aug 15</u>	<u>Jul - Aug 15</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Property Tax Revenue	395.42	395.42
User Fee Revenue	0.00	225,226.35
Transponder Revenue	620.00	1,100.00
Interest Income	15.99	183.26
Development Impact Fee Revenue	2,960.93	2,960.93
<b>Total Income</b>	<u>3,992.34</u>	<u>229,865.96</u>
<b>Gross Profit</b>	3,992.34	229,865.96
<b>Expense</b>		
<b>GENERAL &amp; ADMINISTRATIVE</b>		
Administrative Expense-Webb	112.50	112.50
Bank Charges	9.87	9.87
Board Mtg Rm Rental/Stipend	200.00	300.00
Communciations-Phone/Internet	239.23	472.95
Contribution- CRBA Annual Mtg.	1,500.00	1,500.00
Depreciation Expense	8,322.77	16,645.54
District Auditing Services	650.00	715.00
Doc/Misc Storage	108.00	216.00
Equipment-Copy Machine Lease	261.69	523.38
Equipmnet-Copy Machine Tax	0.00	26.24
Legal Expenses	0.00	374.00
Liability Insurance	1,041.15	2,082.30
Memberships	0.00	1,024.95
MHTL Survey/ LCP Committee	280.00	280.00
Notices to Community	0.00	554.41
Office Supplies	139.78	927.13
Photo Copying- Webb	21.90	37.70
Postage	8.73	122.22
Property Management Contract	1,800.00	3,600.00
Security-Allowance for July 4th	0.00	5,414.47
Security-Dwelling Live G. Pass	0.00	465.68
Security-Dwelling Live Fee	564.60	1,129.20
Security- Securitas Contract	33,211.89	66,285.26
Security- Transponders	2,145.64	2,145.64
Website Hosting	440.00	440.00
<b>Total GENERAL &amp; ADMINISTRATIVE</b>	<u>51,057.75</u>	<u>105,404.44</u>
<b>EMPLOYEE EXPENSES</b>		
Health Insurance	1,561.50	3,123.31
Payroll Processing Fees	147.90	299.30
Payroll Tax Expense	842.97	1,624.11
Salary/Wages (Manager) Don	7,593.60	14,825.60
Salary/Wages (Security) Jim	2,336.00	4,696.00
Salary/Wages (Security) Matt	128.00	640.00
Training/Seminars/Travel/Meals	0.00	59.00
Workers Comp Insurance	735.83	1,017.57
<b>Total EMPLOYEE EXPENSES</b>	<u>13,345.80</u>	<u>26,284.89</u>
<b>LANDSCAPE MAINTENANCE</b>		
Irrigation Repairs-Bemus	201.96	201.96
Landscape Contract- Bemus	1,102.50	2,205.00
Palm Tree Trimming	0.00	174.00
<b>Total LANDSCAPE MAINTENANCE</b>	<u>1,304.46</u>	<u>2,580.96</u>

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 Accrual Basis

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

	<u>Aug 15</u>	<u>Jul - Aug 15</u>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>		
Drains/Catch Bas/ Filter Maint.	0.00	611.72
Driveway Pressure Washing	235.00	470.00
Gate Mech Repairs (Wooden)	0.00	122.50
Miscellaneous Maintenance	125.00	135.78
Mutt Mitt Disposable Bags	0.00	185.89
Patrol Vehicle Maintenance	164.18	221.62
Pest Control	50.00	100.00
Plumbing Repair	654.00	705.89
Signage	298.20	408.36
Small Tools & Equipment	0.00	41.00
Street Sweeping	639.00	1,278.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<u>2,165.38</u>	<u>4,280.76</u>
<b>Utilities</b>		
Electric- LS & Guard Shack	658.18	1,320.15
Electric- Street Lights	631.62	1,263.24
Gas	145.97	303.12
Trash Services	4,783.31	9,547.27
Water & Sewer	404.71	683.41
<b>Total Utilities</b>	<u>6,623.79</u>	<u>13,117.19</u>
<b>CAPITAL IMPROVEMENTS</b>		
District Admin Office Improv.	0.00	4,849.48
Rock Barrier Plates-3 Drain Loc	0.00	1,400.00
<b>Total CAPITAL IMPROVEMENTS</b>	<u>0.00</u>	<u>6,249.48</u>
<b>Total Expense</b>	<u>74,497.18</u>	<u>157,917.72</u>
<b>Net Ordinary Income</b>	<u>-70,504.84</u>	<u>71,948.24</u>
<b>Net Income</b>	<u>-70,504.84</u>	<u>71,948.24</u>

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**Capistrano Bay Community Services District**  
**A/P Aging Summary**  
**As of August 31, 2015**

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Audit Adj.	0.00	0.00	0.00	0.00	0.00	0.00
Bachtelle Vossman & Company	650.00	0.00	0.00	0.00	0.00	650.00
Bemus Landscape, Inc.	201.96	0.00	0.00	0.00	0.00	201.96
Coastal Maintenance	874.00	0.00	0.00	0.00	0.00	874.00
CR&R Incorporated	1,359.48	0.00	0.00	0.00	0.00	1,359.48
Dwelling Live	0.00	0.00	0.00	0.00	0.00	0.00
Gulda Surveying	0.00	280.00	0.00	0.00	0.00	280.00
Media Voyage	0.00	320.00	0.00	0.00	0.00	320.00
Palisades United Methodist Church	200.00	0.00	0.00	0.00	0.00	200.00
Randy Liebig Plumbing	0.00	654.00	0.00	0.00	0.00	654.00
Securitas	32,947.39	0.00	0.00	0.00	0.00	32,947.39
The Bugman Termite & Pest Control	0.00	50.00	0.00	0.00	0.00	50.00
Tony's Locksmith & Safe Service	0.00	125.00	0.00	0.00	0.00	125.00
Toshiba Financial Services	261.69	0.00	0.00	0.00	0.00	261.69
Webb Community Management	1,960.59	0.00	0.00	0.00	0.00	1,960.59
<b>TOTAL</b>	<b><u>38,455.11</u></b>	<b><u>1,429.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>39,884.11</u></b>

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

Ordinary Income/Expense	Aug 15	Budget	Jul - Aug 15	YTD Budget	Annual Budget
<b>Income</b>					
Annual Fee for County Gate	0.00		0.00		5,475.00
Parking - Permits and OCTA Fees	0.00		0.00		37,800.00
Property Tax Revenue	395.42		395.42		777,786.00
User Fee Revenue	0.00		225,226.35	225,226.00	225,225.00
Summer Trash Collection	0.00		0.00		4,420.00
Transponder Revenue	620.00	166.66	1,100.00	333.33	2,000.00
Interest Income	15.99		183.26		
Development Impact Fee Revenue	2,960.93	1,666.66	2,960.93	3,333.33	20,000.00
<b>Total Income</b>	<b>3,992.34</b>	<b>1,833.32</b>	<b>229,865.96</b>	<b>228,891.66</b>	<b>1,072,706.00</b>
<b>Gross Profit</b>	<b>3,992.34</b>	<b>1,833.32</b>	<b>229,865.96</b>	<b>228,891.66</b>	<b>1,072,706.00</b>
<b>Expense</b>					
<b>GENERAL &amp; ADMINISTRATIVE</b>					
AD99-1 Apportionment Fund	0.00		0.00		46,110.00
Administrative Expense-Webb	112.50	416.67	112.50	833.34	5,000.00
Bank Charges	9.87	25.00	9.87	50.00	300.00
Board Mtg Rm Rental/Stipend	200.00	350.00	300.00	700.00	4,200.00
Communications-Phone/Internet	239.23	240.00	472.95	480.00	2,880.00
Contribution- CRBA Annual Mtg.	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Contribution- Pacific Legal	0.00		0.00		8,500.00
Depreciation Expense	8,322.77		16,645.54		
District Auditing Services	650.00	900.00	715.00	1,800.00	10,800.00
Doc/Misc Storage	108.00	125.00	216.00	250.00	1,500.00
Equipment-Copy Machine Lease	261.69	303.33	523.38	606.66	3,640.00
Equipment-Copy Machine Tax	0.00	4.17	26.24	8.34	50.00
Legal Expenses	0.00	833.34	374.00	1,666.67	10,000.00
Liability Insurance	1,041.15	1,041.67	2,082.30	2,083.34	12,500.00
Memberships	0.00	304.17	1,024.95	608.34	3,650.00
MHTL Survey/ LCP Committee	280.00	583.34	280.00	1,166.67	7,000.00
Miscellaneous Expense	0.00	16.66	0.00	33.33	200.00
Notices to Community	0.00	250.00	554.41	500.00	3,000.00
Office Computer Supplies	0.00	83.33	0.00	166.66	1,000.00
Office Equipment Purchases	0.00	216.66	0.00	433.33	2,600.00
Office Supplies	139.78	333.34	927.13	666.67	4,000.00
Photo Copying- Webb	21.90	50.00	37.70	100.00	600.00
Police Uniforms/Laundry	0.00	58.34	0.00	116.67	700.00
Postage	8.73	54.16	122.22	108.33	650.00
Property Management Contract	1,800.00	1,800.00	3,600.00	3,600.00	21,600.00
RR Parking Expense - OCTA	0.00		0.00		37,800.00
Security-Allowance for July 4th	0.00	375.00	5,414.47	750.00	4,500.00
Security- Bonuses for Staff	0.00	150.00	0.00	300.00	1,800.00
Security- Contingencies	0.00	66.66	0.00	133.33	800.00
Security-Dwelling Live G. Pass	0.00	250.00	465.68	500.00	3,000.00
Security-Dwelling Live Fee	564.60	565.00	1,129.20	1,130.00	6,780.00
Security- Radar Certification	0.00	12.50	0.00	25.00	150.00

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# Capistrano Bay Community Services District Profit & Loss Budget Performance August 2015

	Aug 15	Budget	Jul - Aug 15	YTD Budget	Annual Budget
Security- Securitas Contract	33,211.89	32,762.09	66,285.26	65,524.17	393,145.00
Security- Transponders	2,145.64	208.34	2,145.64	416.67	2,500.00
Security-Trans (Reader Service)	0.00	83.34	0.00	166.67	1,000.00
Website Hosting	440.00	91.66	440.00	183.33	1,100.00
<b>Total GENERAL &amp; ADMINISTRATIVE</b>	<b>51,057.75</b>	<b>44,053.77</b>	<b>105,404.44</b>	<b>86,607.52</b>	<b>604,555.00</b>
<b>EMPLOYEE EXPENSES</b>					
Health Insurance	1,561.50	1,605.00	3,123.31	3,210.00	19,260.00
Payroll Processing Fees	147.90	141.67	299.30	283.34	1,700.00
Payroll Tax Expense	842.97	1,291.67	1,624.11	2,583.33	15,500.00
Salary/Wages (Manager) Don	7,593.60	7,366.66	14,825.60	14,733.33	88,400.00
Salary/Wages (Security) Jim	2,336.00	2,773.34	4,696.00	5,546.67	33,280.00
Salary/Wages (Security) Matt	128.00	2,860.00	640.00	5,720.00	34,320.00
Training/Seminars/Travel/Meals	0.00	125.00	59.00	250.00	1,500.00
Workers Comp Insurance	735.83	338.33	1,017.57	676.66	4,059.96
<b>Total EMPLOYEE EXPENSES</b>	<b>13,345.80</b>	<b>16,501.67</b>	<b>26,284.89</b>	<b>33,003.33</b>	<b>198,019.96</b>
<b>LANDSCAPE MAINTENANCE</b>					
Irrigation Repairs-Bemus	201.96	58.34	201.96	116.67	700.00
Landscape Contract- Bemus	1,102.50	1,125.00	2,205.00	2,250.00	13,500.00
Landscape Extras- Bemus	0.00	108.34	0.00	216.67	1,300.00
Landscape Misc.- Luna & McGee	0.00	83.33	0.00	166.66	1,000.00
Palm Tree Trimming	0.00	266.67	174.00	533.33	3,200.00
White Fly Spray	0.00	108.33	0.00	216.67	1,300.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>1,304.46</b>	<b>1,750.01</b>	<b>2,580.96</b>	<b>3,500.00</b>	<b>21,000.00</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>					
Beach Cleanup Expense	0.00	833.33	0.00	1,666.67	10,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	500.00	3,000.00
Computer Consultant	0.00	58.34	0.00	116.67	700.00
Drains/Catch Bas/ Filter Maint.	0.00	416.67	611.72	833.33	5,000.00
Driveway Pressure Washing	235.00	250.00	470.00	500.00	3,000.00
Electrical Repair	0.00	41.66	0.00	83.33	500.00
Fire Extinguisher Refills	0.00	12.50	0.00	25.00	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.66	0.00	83.33	500.00
Gate Mech Repairs (Wooden)	0.00	179.16	122.50	358.33	2,150.00
Lighting/ Holiday at Gate Entry	0.00	250.00	0.00	500.00	3,000.00
Lighting Maint. for LS	0.00	41.67	0.00	83.34	500.00
Miscellaneous Maintenance	125.00	316.67	135.78	633.33	3,800.00
Mutt Mitt Disposable Bags	0.00	80.00	185.89	160.00	960.00
Painting- Oil Woodwork @ Entry	0.00	300.00	0.00	600.00	3,600.00
Patrol Vehicle Maintenance	164.18	175.00	221.62	350.00	2,100.00
Pest Control	50.00	83.33	100.00	166.66	1,000.00
Plumbing Repair	654.00	66.66	705.89	133.33	800.00
Roof Repair	0.00	41.67	0.00	83.34	500.00
Sand Grading/Tractor Service	0.00	291.67	0.00	583.33	3,500.00
Signage	298.20	41.66	408.36	83.33	500.00
Small Tools & Equipment	0.00	33.33	41.00	66.67	400.00

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

	Aug 15	Budget	Jul - Aug 15	YTD Budget	Annual Budget
Street Sweeping	639.00	683.33	1,278.00	1,366.67	8,200.00
Winter Flood Cleanup	0.00	833.33	0.00	1,666.66	10,000.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>2,165.38</b>	<b>5,321.64</b>	<b>4,280.76</b>	<b>10,643.32</b>	<b>63,860.00</b>
<b>Utilities</b>					
Electric- LS & Guard Shack	658.18	532.00	1,320.15	1,064.00	6,384.00
Electric- Street Lights	631.62	620.00	1,263.24	1,240.00	7,440.00
Gas	145.97	275.00	303.12	550.00	3,300.00
Trash Services	4,783.31	4,366.66	9,547.27	8,733.33	52,400.00
Water & Sewer	404.71	425.00	683.41	850.00	5,100.00
<b>Total Utilities</b>	<b>6,623.79</b>	<b>6,218.66</b>	<b>13,117.19</b>	<b>12,437.33</b>	<b>74,624.00</b>
<b>CAPITAL IMPROVEMENTS</b>					
Block Wall Repairs	0.00	1,250.00	0.00	2,500.00	15,000.00
District Admin Office Improv.	0.00	4,166.66	4,849.48	8,333.33	50,000.00
Guard Shack Rear Office Impr.	0.00	291.67	0.00	583.34	3,500.00
Northgate Storage Improvement	0.00	416.66	0.00	833.33	5,000.00
Pedestrian Sidewalk Repairs	0.00	250.00	0.00	500.00	3,000.00
Repair of rubber Speed Cushions	0.00	141.67	0.00	283.34	1,700.00
Rock Barrier Plates-3 Drain Loc	0.00	333.34	1,400.00	666.67	4,000.00
Seal Coating of NG Road	0.00	91.67	0.00	183.34	1,100.00
Trench Drain Repair @ 35195	0.00	233.34	0.00	466.67	2,800.00
<b>Total CAPITAL IMPROVEMENTS</b>	<b>0.00</b>	<b>7,175.01</b>	<b>6,249.48</b>	<b>14,350.02</b>	<b>86,100.00</b>
<b>RESERVES</b>					
General Reserve Contribution	0.00	2,045.59	0.00	4,091.17	24,547.00
<b>Total RESERVES</b>	<b>0.00</b>	<b>2,045.59</b>	<b>0.00</b>	<b>4,091.17</b>	<b>24,547.00</b>
<b>Total Expense</b>	<b>74,497.18</b>	<b>83,066.35</b>	<b>157,917.72</b>	<b>164,632.69</b>	<b>1,072,705.96</b>
<b>Net Ordinary Income</b>	<b>-70,504.84</b>	<b>-81,233.03</b>	<b>71,948.24</b>	<b>64,258.97</b>	<b>0.04</b>
<b>Net Income</b>	<b>-70,504.84</b>	<b>-81,233.03</b>	<b>71,948.24</b>	<b>64,258.97</b>	<b>0.04</b>

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Accrual Basis

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

	<u>Aug 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
WFB - Expense Fund	5,041.90
WFB - Redemption Fund	74,247.73
WFB - Reserve Fund	33,530.05
Total Checking/Savings	<u>112,819.68</u>
Total Current Assets	112,819.68
Other Assets	
Special Assessment Rec AD99-1	113,051.12
Total Other Assets	<u>113,051.12</u>
<b>TOTAL ASSETS</b>	<b><u>225,870.80</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
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	
Retained Earnings	30,940.46
Unrestricted Equity	38,211.79
Net Income	-1,498.11
Total Equity	<u>67,654.14</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>225,870.80</u></b>

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09/14/15  
Accrual Basis

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

	<u>Aug 15</u>	<u>Jul - Aug 15</u>
Ordinary Income/Expense		
Expense		
AD99-1 Annual Professional Fees	1,500.00	1,500.00
Total Expense	<u>1,500.00</u>	<u>1,500.00</u>
Net Ordinary Income	-1,500.00	-1,500.00
Other Income/Expense		
Other Income		
Interest Income	0.96	1.89
Total Other Income	<u>0.96</u>	<u>1.89</u>
Net Other Income	0.96	1.89
Net Income	<u><u>-1,499.04</u></u>	<u><u>-1,498.11</u></u>

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