

3:20 PM  
10/20/15  
Accrual Basis

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

	<u>Sep 30, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
LAIF Account	214,156.71
Sunwest Bank	431,391.75
Sunwest Bank - Reserve	75,338.87
WFB Non-Interest Checking	249,960.00
Farmers & Merchants Bank	318,362.68
<b>Total Checking/Savings</b>	<u>1,289,210.01</u>
Accounts Receivable	
A/R 2014 Parking Permits & Fees	199.50
A/R 2015 Annual User Fee	13,454.72
<b>Total Accounts Receivable</b>	<u>13,654.22</u>
Other Current Assets	
Prepaid Expenses	12,014.36
<b>Total Other Current Assets</b>	<u>12,014.36</u>
<b>Total Current Assets</b>	<u>1,314,878.59</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	-84,271.85
Accum Deprec-Security	-24,706.77
Accum Deprec-Maintenance	-27,002.17
Accum Deprec -Admin	-8,060.23
Accum Deprec-Infrastructure	-459,532.59
Accum Deprec-Entryway	-299,006.72
<b>Total Accumulated Depreciation</b>	<u>-902,580.33</u>
<b>Total Fixed Assets</b>	<u>1,887,188.27</u>
<b>TOTAL ASSETS</b>	<u><u>3,202,066.86</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	37,961.49
<b>Total Accounts Payable</b>	<u>37,961.49</u>
Other Current Liabilities	
A/P- Audit Adjustment	-0.24
Prepaid Summer Trash Fee	90.00
Encroachment Permit Deposits	2,000.00
Accrued Vacations	11,719.44
Other Accrued Expenses	-536.00
<b>Total Other Current Liabilities</b>	<u>13,273.20</u>
<b>Total Current Liabilities</b>	<u>51,234.69</u>
<b>Total Liabilities</b>	51,234.69
<b>Equity</b>	
Net investment in Cap Assets	1,053,711.00

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

	<u>Sep 30, 15</u>
Unrestricted	
Emergency Reserve	250,000.00
Unrestricted - Other	<u>573,775.64</u>
Total Unrestricted	823,775.64
Retained Earnings	1,266,717.07
Net Income	6,628.46
Total Equity	<u>3,150,832.17</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>3,202,066.86</u></u></b>

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

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Ambrose Masto	0.00	100.00	0.00	0.00	0.00	100.00
Audit Adj.	0.00	0.00	0.00	0.00	0.00	0.00
Bachtelle Vossman & Company	465.00	0.00	0.00	0.00	0.00	465.00
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
Fenceworks, Inc.	245.00	0.00	0.00	0.00	0.00	245.00
Securitas	32,762.09	0.00	0.00	0.00	0.00	32,762.09
The Bugman Termite & Pest Control	0.00	50.00	0.00	0.00	0.00	50.00
Toshiba Financial Services	261.69	0.00	0.00	0.00	0.00	261.69
Webb Community Management	1,844.23	0.00	0.00	0.00	0.00	1,844.23
<b>TOTAL</b>	<u><u>37,811.49</u></u>	<u><u>150.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>37,961.49</u></u>

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 Accrual Basis

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

	<u>Sep 15</u>	<u>Jul - Sep 15</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Property Tax Revenue	18,105.46	18,500.88
User Fee Revenue	0.00	225,226.35
Transponder Revenue	250.00	1,350.00
Interest Income	15.48	198.74
Development Impact Fee Revenue	0.00	2,960.93
<b>Total Income</b>	<u>18,370.94</u>	<u>248,236.90</u>
<b>Gross Profit</b>	18,370.94	248,236.90
<b>Expense</b>		
<b>GENERAL &amp; ADMINISTRATIVE</b>		
Administrative Expense-Webb	0.00	112.50
Bank Charges	0.00	9.87
Board Mtg Rm Rental/Stipend	100.00	400.00
Communciations-Phone/Internet	231.10	704.05
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Depreciation Expense	8,322.77	24,968.31
District Auditing Services	465.00	1,180.00
Doc/Misc Storage	108.00	324.00
Equipment-Copy Machine Lease	261.69	785.07
Equipment-Copy Machine Tax	0.00	26.24
Legal Expenses	995.00	1,369.00
Liability Insurance	1,041.15	3,123.45
Memberships	0.00	1,024.95
MHTL Survey/ LCP Committee	0.00	280.00
Notices to Community	0.00	554.41
Office Equipment Purchases	32.27	32.27
Office Supplies	296.35	1,223.48
Photo Copying- Webb	13.20	50.90
Postage	8.73	130.95
Property Management Contract	1,800.00	5,400.00
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	1,693.80
Security- Securitas Contract	32,959.89	99,245.15
Security- Transponders	0.00	2,145.64
Website Hosting	0.00	440.00
<b>Total GENERAL &amp; ADMINISTRATIVE</b>	<u>47,199.75</u>	<u>152,604.19</u>
<b>EMPLOYEE EXPENSES</b>		
Health Insurance	1,561.50	4,684.81
Payroll Processing Fees	147.90	447.20
Payroll Tax Expense	728.44	2,281.05
Salary/Wages (Manager) Don	7,376.64	22,202.24
Salary/Wages (Security) Jim	1,952.00	6,648.00
Salary/Wages (Security) Matt	160.00	800.00
Training/Seminars/Travel/Meals	0.00	59.00
Workers Comp Insurance	281.74	1,299.31
<b>Total EMPLOYEE EXPENSES</b>	<u>12,208.22</u>	<u>38,421.61</u>
<b>LANDSCAPE MAINTENANCE</b>		
Irrigation Repairs-Bemus	200.00	401.96
Landscape Contract- Bemus	1,102.50	3,307.50
Palm Tree Trimming	0.00	174.00
<b>Total LANDSCAPE MAINTENANCE</b>	<u>1,302.50</u>	<u>3,883.46</u>

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

	<u>Sep 15</u>	<u>Jul - Sep 15</u>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>		
Drains/Catch Bas/ Filter Maint.	0.00	611.72
Driveway Pressure Washing	385.00	855.00
Gate Mech Repairs (Wooden)	245.00	367.50
Lighting/ Holiday at Gate Entry	1,500.00	1,500.00
Miscellaneous Maintenance	0.00	135.78
Mutt Mitt Disposable Bags	185.87	371.76
Patrol Vehicle Maintenance	91.64	313.26
Pest Control	50.00	150.00
Plumbing Repair	0.00	705.89
Signage	0.00	408.36
Small Tools & Equipment	8.81	49.81
Street Sweeping	639.00	1,917.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<u>3,105.32</u>	<u>7,386.08</u>
<b>Utilities</b>		
Electric- LS & Guard Shack	714.10	2,034.25
Electric- Street Lights	631.62	1,894.86
Gas	205.83	508.95
Trash Services	4,782.29	14,329.56
Water & Sewer	296.54	979.95
<b>Total Utilities</b>	<u>6,630.38</u>	<u>19,747.57</u>
<b>CAPITAL IMPROVEMENTS</b>		
District Admin Office Improv.	10,694.05	15,543.53
Northgate Storage Improvement	2,622.00	2,622.00
Rock Barrier Plates-3 Drain Loc	0.00	1,400.00
<b>Total CAPITAL IMPROVEMENTS</b>	<u>13,316.05</u>	<u>19,565.53</u>
<b>Total Expense</b>	<u>83,762.22</u>	<u>241,608.44</u>
<b>Net Ordinary Income</b>	<u>-65,391.28</u>	<u>6,628.46</u>
<b>Net Income</b>	<u><u>-65,391.28</u></u>	<u><u>6,628.46</u></u>

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

	Sep 15	Budget	Jul - Sep 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		0.00		37,800.00
Property Tax Revenue	18,105.46		18,500.88		777,786.00
User Fee Revenue	0.00		225,226.35	225,225.00	225,225.00
Summer Trash Collection	0.00		0.00		4,420.00
Transponder Revenue	250.00	166.67	1,350.00	500.00	2,000.00
Interest Income	15.48		198.74		
Development Impact Fee Revenue	0.00	1,666.67	2,960.93	5,000.00	20,000.00
<b>Total Income</b>	<b>18,370.94</b>	<b>1,833.34</b>	<b>248,236.90</b>	<b>230,725.00</b>	<b>1,072,706.00</b>
<b>Gross Profit</b>	<b>18,370.94</b>	<b>1,833.34</b>	<b>248,236.90</b>	<b>230,725.00</b>	<b>1,072,706.00</b>
Expense					
<b>GENERAL &amp; ADMINISTRATIVE</b>					
AD99-1 Apportionment Fund	0.00		0.00		46,110.00
Administrative Expense-Webb	0.00	416.66	112.50	1,250.00	5,000.00
Bank Charges	0.00	25.00	9.87	75.00	300.00
Board Mtg Rm Rental/Stipend	100.00	350.00	400.00	1,050.00	4,200.00
Communications-Phone/Internet	231.10	240.00	704.05	720.00	2,880.00
Contribution- CRBA Annual Mtg.	0.00		1,500.00	1,500.00	1,500.00
Contribution- Pacific Legal	0.00		0.00		8,500.00
Depreciation Expense	8,322.77		24,968.31		10,800.00
District Auditing Services	465.00		1,180.00		1,500.00
Doc/Misc Storage	108.00		324.00	375.00	3,640.00
Equipment-Copy Machine Lease	261.69		785.07	910.00	50.00
Equipment-Copy Machine Tax	0.00	4.17	26.24	12.51	10,000.00
Legal Expenses	995.00	833.33	1,369.00	2,500.00	12,500.00
Liability Insurance	1,041.15	1,041.66	3,123.45	3,125.00	3,650.00
Memberships	0.00	304.16	1,024.95	912.50	7,000.00
MHTL Survey/ LCP Committee	0.00	583.33	280.00	1,750.00	200.00
Miscellaneous Expense	0.00	16.67	0.00	50.00	3,000.00
Notices to Community	0.00	250.00	554.41	750.00	1,000.00
Office Computer Supplies	0.00	83.34	0.00	250.00	2,600.00
Office Equipment Purchases	32.27	216.67	32.27	650.00	4,000.00
Office Supplies	296.35	333.33	1,223.48	1,000.00	600.00
Photo Copying- Webb	13.20	50.00	50.90	150.00	700.00
Police Uniforms/Laundry	0.00	58.33	0.00	175.00	650.00
Postage	8.73	54.17	130.95	162.50	21,600.00
Property Management Contract	1,800.00	1,800.00	5,400.00	5,400.00	37,800.00
RR Parking Expense - OCTA	0.00		0.00		4,500.00
Security-Allowance for July 4th	0.00	375.00	5,414.47	1,125.00	1,800.00
Security- Bonuses for Staff	0.00	150.00	0.00	450.00	800.00
Security- Contingencies	0.00	66.67	0.00	200.00	3,000.00
Security-Dwelling Live G. Pass	0.00	250.00	465.68	750.00	6,780.00
Security-Dwelling Live Fee	564.60	565.00	1,693.80	1,695.00	150.00
Security- Radar Certification	0.00	12.50	0.00	37.50	

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

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Accrual Basis

	Sep 15	Budget	Jul - Sep 15	YTD Budget	Annual Budget
Security- Securitas Contract	32,959.89	32,762.08	99,245.15	98,286.25	393,145.00
Security- Transponders	0.00	208.33	2,145.64	625.00	2,500.00
Security-Trans (Reader Service)	0.00	83.33	0.00	250.00	1,000.00
Website Hosting	0.00	91.67	440.00	275.00	1,100.00
<b>Total GENERAL &amp; ADMINISTRATIVE</b>	<b>47,199.75</b>	<b>42,553.74</b>	<b>152,604.19</b>	<b>129,161.26</b>	<b>604,555.00</b>
<b>EMPLOYEE EXPENSES</b>					
Health Insurance	1,561.50	1,605.00	4,684.81	4,815.00	19,260.00
Payroll Processing Fees	147.90	141.66	447.20	425.00	1,700.00
Payroll Tax Expense	728.44	1,291.66	2,281.05	3,874.99	15,500.00
Salary/Wages (Manager) Don	7,376.64	7,366.67	22,202.24	22,100.00	88,400.00
Salary/Wages (Security) Jim	1,952.00	2,773.33	6,648.00	8,320.00	33,280.00
Salary/Wages (Security) Matt	160.00	2,860.00	800.00	8,580.00	34,320.00
Training/Seminars/Travel/Meals	0.00	125.00	59.00	375.00	1,500.00
Workers Comp Insurance	281.74	338.33	1,299.31	1,014.99	4,059.96
<b>Total EMPLOYEE EXPENSES</b>	<b>12,208.22</b>	<b>16,501.65</b>	<b>38,421.61</b>	<b>49,504.98</b>	<b>198,019.96</b>
<b>LANDSCAPE MAINTENANCE</b>					
Irrigation Repairs-Bemus	200.00	58.33	401.96	175.00	700.00
Landscape Contract- Bemus	1,102.50	1,125.00	3,307.50	3,375.00	13,500.00
Landscape Extras- Bemus	0.00	108.33	0.00	325.00	1,300.00
Landscape Misc.- Luna & McGee	0.00	83.34	0.00	250.00	1,000.00
Palm Tree Trimming	0.00	266.67	174.00	800.00	3,200.00
White Fly Spray	0.00	108.33	0.00	325.00	1,300.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>1,302.50</b>	<b>1,750.00</b>	<b>3,883.46</b>	<b>5,250.00</b>	<b>21,000.00</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>					
Beach Cleanup Expense	0.00	833.33	0.00	2,500.00	10,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	750.00	3,000.00
Computer Consultant	0.00	58.33	0.00	175.00	700.00
Drains/Catch Bas/ Filter Maint.	0.00	416.67	611.72	1,250.00	5,000.00
Driveway Pressure Washing	385.00	250.00	855.00	750.00	3,000.00
Electrical Repair	0.00	41.67	0.00	125.00	500.00
Fire Extinguisher Refills	0.00	12.50	0.00	37.50	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.66	0.00	124.99	500.00
Gate Mech Repairs (Wooden)	245.00	179.16	367.50	537.49	2,150.00
Lighting/ Holiday at Gate Entry	1,500.00	250.00	1,500.00	750.00	3,000.00
Lighting Maint. for LS	0.00	41.66	0.00	125.00	500.00
Miscellaneous Maintenance	0.00	316.67	135.78	950.00	3,800.00
Mutt Mitt Disposable Bags	185.87	80.00	371.76	240.00	960.00
Painting- Oil Woodwork @ Entry	91.64	175.00	313.26	900.00	3,600.00
Patrol Vehicle Maintenance	50.00	83.34	150.00	250.00	2,100.00
Pest Control	0.00	66.67	705.89	200.00	1,000.00
Plumbing Repair	0.00	41.67	0.00	125.01	500.00
Roof Repair	0.00	291.66	0.00	874.99	3,500.00
Sand Grading/Tractor Service	0.00	41.66	408.36	124.99	500.00
Signage	0.00	33.33	49.81	100.00	400.00
Small Tools & Equipment	8.81				

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

	Sep 15	Budget	Jul - Sep 15	YTD Budget	Annual Budget
Street Sweeping	639.00	683.33	1,917.00	2,050.00	8,200.00
Winter Flood Cleanup	0.00	833.33	0.00	2,499.99	10,000.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>3,105.32</b>	<b>5,321.64</b>	<b>7,386.08</b>	<b>15,964.96</b>	<b>63,860.00</b>
Utilities					
Electric- LS & Guard Shack	714.10	532.00	2,034.25	1,596.00	6,384.00
Electric- Street Lights	631.62	620.00	1,894.86	1,860.00	7,440.00
Gas	205.83	275.00	508.95	825.00	3,300.00
Trash Services	4,782.29	4,366.67	14,329.56	13,100.00	52,400.00
Water & Sewer	296.54	425.00	979.95	1,275.00	5,100.00
<b>Total Utilities</b>	<b>6,630.38</b>	<b>6,218.67</b>	<b>19,747.57</b>	<b>18,656.00</b>	<b>74,624.00</b>
<b>CAPITAL IMPROVEMENTS</b>					
Block Wall Repairs	0.00	1,250.00	0.00	3,750.00	15,000.00
District Admin Office Improv.	10,694.05	4,166.67	15,543.53	12,500.00	50,000.00
Guard Shack Rear Office Impr.	0.00	291.67	0.00	875.01	3,500.00
Northgate Storage Improvement	2,622.00	416.66	2,622.00	1,249.99	5,000.00
Pedestrian Sidewalk Repairs	0.00	250.00	0.00	750.00	3,000.00
Repair of rubber Speed Cushions	0.00	141.67	0.00	425.01	1,700.00
Rock Barrier Plates-3 Drain Loc	0.00	333.33	1,400.00	1,000.00	4,000.00
Seal Coating of NG Road	0.00	91.66	0.00	275.00	1,100.00
Trench Drain Repair @ 35195	0.00	233.33	0.00	700.00	2,800.00
<b>Total CAPITAL IMPROVEMENTS</b>	<b>13,316.05</b>	<b>7,174.99</b>	<b>19,565.53</b>	<b>21,525.01</b>	<b>86,100.00</b>
<b>RESERVES</b>					
General Reserve Contribution	0.00	2,045.58	0.00	6,136.75	24,547.00
<b>Total RESERVES</b>	<b>0.00</b>	<b>2,045.58</b>	<b>0.00</b>	<b>6,136.75</b>	<b>24,547.00</b>
<b>Total Expense</b>	<b>83,762.22</b>	<b>81,566.27</b>	<b>241,608.44</b>	<b>246,198.96</b>	<b>1,072,705.96</b>
<b>Net Ordinary Income</b>	<b>-65,391.28</b>	<b>-79,732.93</b>	<b>6,628.46</b>	<b>-15,473.96</b>	<b>0.04</b>
<b>Net Income</b>	<b>-65,391.28</b>	<b>-79,732.93</b>	<b>6,628.46</b>	<b>-15,473.96</b>	<b>0.04</b>

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10:48 AM  
10/19/15  
Accrual Basis

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

	<u>Sep 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
WFB - Expense Fund	5,041.95
WFB - Redemption Fund	29,560.86
WFB - Reserve Fund	33,530.33
Total Checking/Savings	<u>68,133.14</u>
Total Current Assets	68,133.14
Other Assets	
Special Assessment Rec AD99-1	113,051.12
Total Other Assets	<u>113,051.12</u>
<b>TOTAL ASSETS</b>	<u><b>181,184.26</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Bonds Payable AD99-1 (Current)	45,000.00
Total Other Current Liabilities	<u>45,000.00</u>
Total Current Liabilities	45,000.00
Long Term Liabilities	
Bonds Payable AD99-1	45,000.00
Deferred Revenue AD99-1	28,216.66
Total Long Term Liabilities	<u>73,216.66</u>
Total Liabilities	118,216.66
Equity	
Retained Earnings	30,940.46
Unrestricted Equity	38,211.79
Net Income	-6,184.65
Total Equity	<u>62,967.60</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>181,184.26</b></u>

10:50 AM  
10/19/15  
Accrual Basis

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

	<u>Sep 15</u>	<u>Jul - Sep 15</u>
Ordinary Income/Expense		
Expense		
AD99-1 Annual Professional Fees	<u>0.00</u>	<u>1,500.00</u>
Total Expense	<u>0.00</u>	<u>1,500.00</u>
Net Ordinary Income	0.00	-1,500.00
Other Income/Expense		
Other Income		
Interest Income	<u>0.96</u>	<u>2.85</u>
Total Other Income	<u>0.96</u>	<u>2.85</u>
Other Expense		
AD99-1 Interest Expense	<u>4,687.50</u>	<u>4,687.50</u>
Total Other Expense	<u>4,687.50</u>	<u>4,687.50</u>
Net Other Income	<u>-4,686.54</u>	<u>-4,684.65</u>
Net Income	<u><u>-4,686.54</u></u>	<u><u>-6,184.65</u></u>