

11:29 AM
 12/10/15
 Accrual Basis

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

ITEM NO. 7a

	<u>Nov 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
LAIF Account	214,329.14
Sunwest Bank	280,626.18
Sunwest Bank - Reserve	59,967.96
WFB Non-Interest Checking	249,960.00
Farmers & Merchants Bank	371,973.62
Total Checking/Savings	<u>1,176,856.90</u>
Accounts Receivable	
A/R 2015 Summer Trash Fee	720.00
A/R 2015 Parking Permits & Fees	3,800.00
A/R 2015 Annual User Fee	3,229.04
Total Accounts Receivable	<u>7,749.04</u>
Other Current Assets	
Prepaid Expenses	9,800.58
Total Other Current Assets	<u>9,800.58</u>
Total Current Assets	<u>1,194,406.52</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	-84,897.31
Accum Deprec-Security	-24,706.77
Accum Deprec-Maintenance	-27,361.35
Accum Deprec -Admin	-8,099.53
Accum Deprec-Infrastructure	-465,810.23
Accum Deprec-Entryway	-308,350.68
Total Accumulated Depreciation	<u>-919,225.87</u>
Total Fixed Assets	<u>1,870,542.73</u>
TOTAL ASSETS	<u><u>3,064,949.25</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	41,850.69
Total Accounts Payable	<u>41,850.69</u>
Other Current Liabilities	
A/P- Audit Adjustment	-0.24
Encroachment Permit Deposits	3,000.00
Accrued Vacations	11,719.44
Other Accrued Expenses	-536.00
Total Other Current Liabilities	<u>14,183.20</u>
Total Current Liabilities	<u>56,033.89</u>
Total Liabilities	56,033.89
Equity	
Net investment in Cap Assets	1,053,711.00

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

	<u>Nov 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	<u>-135,288.35</u>
Total Equity	<u>3,008,915.36</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,064,949.25</u></u>

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

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Ambrose Masto	0.00	220.00	0.00	0.00	0.00	220.00
Audit Adj.	0.00	0.00	0.00	0.00	0.00	0.00
Bachtelle Vossman & Company	365.00	0.00	0.00	0.00	0.00	365.00
Coastal Maintenance	874.00	0.00	0.00	0.00	0.00	874.00
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
John's Painting, Inc.	0.00	3,287.50	0.00	0.00	0.00	3,287.50
Palisades United Methodist Church	300.00	0.00	0.00	0.00	0.00	300.00
Securitas	32,762.09	0.00	0.00	0.00	0.00	32,762.09
Shine Illumination	0.00	1,500.00	0.00	0.00	0.00	1,500.00
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	1,985.41	0.00	0.00	0.00	0.00	1,985.41
TOTAL	<u>36,793.19</u>	<u>5,057.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>41,850.69</u>

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

	Nov 15	Jul - Nov 15
Ordinary Income/Expense		
Income		
Parking - Permits and OCTA Fees	0.00	38,199.25
Property Tax Revenue	80,252.31	101,032.57
User Fee Revenue	0.00	225,226.35
Summer Trash Collection	0.00	4,860.00
Transponder Revenue	125.00	1,575.00
Interest Income	8.61	395.26
Development Impact Fee Revenue	0.00	2,960.93
Total Income	<u>80,385.92</u>	<u>374,249.36</u>
Gross Profit	80,385.92	374,249.36
Expense		
GENERAL & ADMINISTRATIVE		
AD99-1 Apportionment Fund	4,870.81	4,870.81
Administrative Expense-Webb	123.75	566.25
Bank Charges	7.67	17.54
Board Mtg Rm Rental/Stipend	300.00	800.00
Communications-Phone/Internet	241.49	1,182.37
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Depreciation Expense	8,322.77	41,613.85
District Auditing Services	365.00	5,245.00
Doc/Misc Storage	108.00	540.00
Equipment-Copy Machine Lease	261.69	1,308.45
Equipment-Copy Machine Tax	0.00	26.24
Legal Expenses	0.00	2,937.50
Liability Insurance	1,041.15	5,205.75
Memberships	3,012.00	4,036.95
MHTL Survey/ LCP Committee	0.00	280.00
Miscellaneous Expense	26.74	26.74
Notices to Community	0.00	1,484.70
Office Equipment Purchases	0.00	32.27
Office Supplies	210.96	1,573.98
Photo Copying	95.56	172.46
Postage	29.95	224.88
Property Management Contract	1,800.00	9,000.00
RR Parking Expense - OCTA	36,503.00	36,503.00
Security-Allowance for July 4th	0.00	5,414.47
Security-Dwelling Live G. Pass	0.00	1,375.25
Security-Dwelling Live Fee	564.60	2,823.00
Security- Securitas Contract	32,762.09	164,769.33
Security- Transponders	0.00	2,145.64
Website Hosting	120.00	560.00
Total GENERAL & ADMINISTRATIVE	<u>90,767.23</u>	<u>296,236.43</u>
EMPLOYEE EXPENSES		
Health Insurance	1,561.50	7,807.81
Payroll Processing Fees	147.90	746.50
Payroll Tax Expense	801.49	3,913.00
Salary/Wages (Manager) Don	7,376.64	36,955.52
Salary/Wages (Security) Jim	2,752.00	12,376.00
Salary/Wages (Security) Matt	288.00	1,504.00
Training/Seminars/Travel/Meals	109.00	168.00
Workers Comp Insurance	281.74	1,862.79
Total EMPLOYEE EXPENSES	<u>13,318.27</u>	<u>65,333.62</u>
LANDSCAPE MAINTENANCE		
Irrigation Repairs-Bemus	546.53	1,870.55
Landscape Contract- Bemus	1,102.50	5,512.50
Palm Tree Trimming	0.00	174.00
Total LANDSCAPE MAINTENANCE	<u>1,649.03</u>	<u>7,557.05</u>

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

	Nov 15	Jul - Nov 15
GENERAL REPAIRS & MAINTENANCE		
Beach Cleanup Expense	0.00	3,500.00
Drains/Catch Bas/ Filter Maint.	950.00	1,561.72
Driveway Pressure Washing	235.00	1,325.00
Gate Mech Repairs (Wooden)	245.00	612.50
Lighting/ Holiday at Gate Entry	1,500.00	3,000.00
Miscellaneous Maintenance	1,320.27	1,456.05
Mutt Mitt Disposable Bags	0.00	371.76
Patrol Vehicle Maintenance	64.03	466.56
Pest Control	50.00	250.00
Plumbing Repair	0.00	705.89
Signage	0.00	646.16
Small Tools & Equipment	118.52	168.33
Street Sweeping	639.00	3,195.00
Total GENERAL REPAIRS & MAINTENANCE	5,121.82	17,258.97
Utilities		
Electric- LS & Guard Shack	545.22	3,307.68
Electric- Street Lights	631.62	3,042.21
Gas	251.22	1,029.77
Trash Services	3,423.98	21,177.64
Water & Sewer	267.33	1,587.81
Total Utilities	5,119.37	30,145.11
CAPITAL IMPROVEMENTS		
District Admin Office Improv.	10,235.00	73,369.53
Northgate Storage Improvement	0.00	2,622.00
Rock Barrier Plates-3 Drain Loc	0.00	1,400.00
Total CAPITAL IMPROVEMENTS	10,235.00	77,391.53
RESERVES		
General Reserve Contribution	15,615.00	15,615.00
Total RESERVES	15,615.00	15,615.00
Total Expense	141,825.72	509,537.71
Net Ordinary Income	-61,439.80	-135,288.35
Net Income	-61,439.80	-135,288.35

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

	Nov 15	Budget	Jul - Nov 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		38,199.25	37,800.00	37,800.00
Property Tax Revenue	80,252.31	62,223.00	101,032.57	62,223.00	777,786.00
User Fee Revenue	0.00		225,226.35	225,225.00	225,225.00
Summer Trash Collection	0.00		4,860.00	4,420.00	4,420.00
Transponder Revenue	125.00	166.67	1,575.00	833.33	2,000.00
Interest Income	8.61		395.26		
Development Impact Fee Revenue	0.00	1,666.66	2,960.93	8,333.33	20,000.00
Total Income	80,385.92	64,056.33	374,249.36	338,834.66	1,072,706.00
Gross Profit	80,385.92	64,056.33	374,249.36	338,834.66	1,072,706.00
Expense					
GENERAL & ADMINISTRATIVE					
AD99-1 Apportionment Fund	4,870.81	3,689.00	4,870.81	3,689.00	46,110.00
Administrative Expense-Webb	123.75	416.67	566.25	2,083.33	5,000.00
Bank Charges	7.67	25.00	17.54	125.00	300.00
Board Mtg Rm Rental/Stipend	300.00	350.00	800.00	1,750.00	4,200.00
Communications-Phone/Internet	241.49	240.00	1,182.37	1,200.00	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	8,500.00
Depreciation Expense	8,322.77		41,613.85	4,500.00	10,800.00
District Auditing Services	365.00	900.00	5,245.00	625.00	1,500.00
Doc/Misc Storage	108.00	125.00	540.00	625.00	1,500.00
Equipment-Copy Machine Lease	261.69	303.33	1,308.45	1,516.66	3,640.00
Equipment-Copy Machine Tax	0.00	4.17	26.24	20.85	50.00
Legal Expenses	0.00	833.33	2,937.50	4,166.67	10,000.00
Liability Insurance	1,041.15	1,041.66	5,205.75	5,208.33	12,500.00
Memberships	3,012.00	304.16	4,036.95	1,520.83	3,650.00
MHTL Survey/ LCP Committee	0.00	583.33	280.00	2,916.67	7,000.00
Miscellaneous Expense	26.74	16.66	26.74	83.33	200.00
Notices to Community	0.00	250.00	1,484.70	1,250.00	3,000.00
Office Computer Supplies	0.00	83.34	0.00	416.67	1,000.00
Office Equipment Purchases	0.00	216.67	32.27	1,083.33	2,600.00
Office Supplies	210.96	333.34	1,573.98	1,666.67	4,000.00
Photo Copying	95.56	50.00	172.46	250.00	600.00
Police Uniforms/Laundry	0.00	58.33	0.00	291.67	700.00
Postage	29.95	54.16	224.88	270.83	650.00
Property Management Contract	1,800.00	1,800.00	9,000.00	9,000.00	21,600.00
RR Parking Expense - OCTA	36,503.00		36,503.00		37,800.00
Security-Allowance for July 4th	0.00		5,414.47	1,875.00	4,500.00
Security- Bonuses for Staff	0.00	375.00	0.00	750.00	1,800.00
Security- Contingencies	0.00	66.66	0.00	333.33	800.00
Security-Dwelling Live G. Pass	0.00	250.00	1,375.25	1,250.00	3,000.00
Security-Dwelling Live Fee	564.60	565.00	2,823.00	2,825.00	6,780.00
Security- Radar Certification	0.00	12.50	0.00	62.50	150.00

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

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	Nov 15	Budget	Jul - Nov 15	YTD Budget	Annual Budget
Security- Securitas Contract	32,762.09	32,762.08	164,769.33	163,810.42	393,145.00
Security- Transponders	0.00	208.33	2,145.64	1,041.67	2,500.00
Security-Trans (Reader Service)	0.00	83.34	0.00	416.67	1,000.00
Website Hosting	120.00	91.66	560.00	458.33	1,100.00
Total GENERAL & ADMINISTRATIVE	90,767.23	46,242.72	296,236.43	226,457.76	604,555.00
EMPLOYEE EXPENSES					
Health Insurance	1,561.50	1,605.00	7,807.81	8,025.00	19,260.00
Payroll Processing Fees	147.90	141.67	746.50	708.34	1,700.00
Payroll Tax Expense	801.49	1,291.67	3,913.00	6,458.33	15,500.00
Salary/Wages (Manager) Don	7,376.64	7,366.66	36,955.52	36,833.33	88,400.00
Salary/Wages (Security) Jim	2,752.00	2,773.33	12,376.00	13,866.67	33,280.00
Salary/Wages (Security) Matt	288.00	2,860.00	1,504.00	14,300.00	34,320.00
Training/Seminars/Travel/Meals	109.00	125.00	168.00	625.00	1,500.00
Workers Comp Insurance	281.74	338.33	1,862.79	1,691.65	4,059.96
Total EMPLOYEE EXPENSES	13,318.27	16,501.66	65,333.62	82,508.32	198,019.96
LANDSCAPE MAINTENANCE					
Irrigation Repairs-Bemus	546.53	58.34	1,870.55	291.67	700.00
Landscape Contract- Bemus	1,102.50	1,125.00	5,512.50	5,625.00	13,500.00
Landscape Extras- Bemus	0.00	108.33	0.00	541.67	1,300.00
Landscape Misc.- Luna & McGee	0.00	83.33	0.00	416.66	1,000.00
Palm Tree Trimming	0.00	266.67	174.00	1,333.33	3,200.00
White Fly Spray	0.00	108.33	0.00	541.67	1,300.00
Total LANDSCAPE MAINTENANCE	1,649.03	1,750.00	7,557.05	8,750.00	21,000.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	0.00	833.33	3,500.00	4,166.67	10,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	1,250.00	3,000.00
Computer Consultant	0.00	58.33	0.00	291.67	700.00
Drains/Catch Bas/ Filter Maint.	950.00	416.67	1,561.72	2,083.33	5,000.00
Driveway Pressure Washing	235.00	250.00	1,325.00	1,250.00	3,000.00
Electrical Repair	0.00	41.66	0.00	208.32	500.00
Fire Extinguisher Refills	0.00	12.50	0.00	62.50	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.67	0.00	208.33	500.00
Gate Mech Repairs (Wooden)	245.00	179.16	612.50	895.82	2,150.00
Lighting/ Holiday at Gate Entry	1,500.00	250.00	3,000.00	1,250.00	3,000.00
Lighting Maint. for LS	0.00	41.66	0.00	208.33	500.00
Miscellaneous Maintenance	1,320.27	316.67	1,456.05	1,583.33	3,800.00
Mutt Mitt Disposable Bags	0.00	80.00	371.76	400.00	960.00
Painting- Oil Woodwork @ Entry	0.00	300.00	0.00	1,500.00	3,600.00
Patrol Vehicle Maintenance	64.03	175.00	466.56	875.00	2,100.00
Pest Control	50.00	83.34	705.89	416.67	1,000.00
Plumbing Repair	0.00	66.67	0.00	333.34	800.00
Roof Repair	0.00	41.67	0.00	208.34	500.00
Sand Grading/Tractor Service	0.00	291.66	1,458.32	1,458.32	3,500.00
Signage	0.00	41.67	646.16	208.33	500.00
Small Tools & Equipment	118.52	33.34	168.33	166.68	400.00

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

	Nov 15	Budget	Jul - Nov 15	YTD Budget	Annual Budget
Street Sweeping	639.00	683.33	3,195.00	3,416.67	8,200.00
Winter Flood Cleanup	0.00	833.33	0.00	4,166.66	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	5,121.82	5,321.66	17,258.97	26,608.31	63,860.00
Utilities					
Electric- LS & Guard Shack	545.22	532.00	3,307.68	2,660.00	6,384.00
Electric- Street Lights	631.62	620.00	3,042.21	3,100.00	7,440.00
Gas	251.22	275.00	1,029.77	1,375.00	3,300.00
Trash Services	3,423.98	4,366.67	21,177.64	21,833.34	52,400.00
Water & Sewer	267.33	425.00	1,587.81	2,125.00	5,100.00
Total Utilities	5,119.37	6,218.67	30,145.11	31,093.34	74,624.00
CAPITAL IMPROVEMENTS					
Block Wall Repairs	0.00	1,250.00	0.00	6,250.00	15,000.00
District Admin Office Improv.	10,235.00	4,166.66	73,369.53	20,833.33	50,000.00
Guard Shack Rear Office Impr.	0.00	291.66	0.00	1,458.33	3,500.00
Northgate Storage Improvement	0.00	416.67	2,622.00	2,083.33	5,000.00
Pedestrian Sidewalk Repairs	0.00	250.00	0.00	1,250.00	3,000.00
Repair of rubber Speed Cushions	0.00	141.66	0.00	708.33	1,700.00
Rock Barrier Plates-3 Drain Loc	0.00	333.33	1,400.00	1,666.66	4,000.00
Seal Coating of NG Road	0.00	91.67	0.00	458.34	1,100.00
Trench Drain Repair @ 35195	0.00	233.33	0.00	1,166.66	2,800.00
Total CAPITAL IMPROVEMENTS	10,235.00	7,174.98	77,391.53	35,874.98	86,100.00
RESERVES					
General Reserve Contribution	15,615.00	2,045.58	15,615.00	10,227.91	24,547.00
Total RESERVES	15,615.00	2,045.58	15,615.00	10,227.91	24,547.00
Total Expense	141,825.72	85,255.27	509,537.71	421,520.62	1,072,705.96
Net Ordinary Income	-61,439.80	-21,198.94	-135,288.35	-82,685.96	0.04
Net Income	-61,439.80	-21,198.94	-135,288.35	-82,685.96	0.04

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

	<u>Nov 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
WFB - Expense Fund	4,014.51
WFB - Redemption Fund	34,432.18
WFB - Reserve Fund	<u>33,530.89</u>
Total Checking/Savings	<u>71,977.58</u>
Total Current Assets	71,977.58
Other Assets	
Special Assessment Rec AD99-1	<u>113,051.12</u>
Total Other Assets	<u>113,051.12</u>
TOTAL ASSETS	<u>185,028.70</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Bonds Payable AD99-1 (Current)	<u>45,000.00</u>
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	<u>28,216.66</u>
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	<u>-2,340.21</u>
Total Equity	<u>66,812.04</u>
TOTAL LIABILITIES & EQUITY	<u>185,028.70</u>

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Accrual Basis

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

	<u>Nov 15</u>	<u>Jul - Nov 15</u>
Ordinary Income/Expense		
Income		
AD99-1 Assessment Collections	<u>4,870.81</u>	<u>4,870.81</u>
Total Income	<u>4,870.81</u>	<u>4,870.81</u>
Expense		
AD99-1 Annual Professional Fees	<u>0.00</u>	<u>2,527.52</u>
Total Expense	<u>0.00</u>	<u>2,527.52</u>
Net Ordinary Income	<u>4,870.81</u>	<u>2,343.29</u>
Other Income/Expense		
Other Income		
Interest Income	<u>0.57</u>	<u>4.00</u>
Total Other Income	<u>0.57</u>	<u>4.00</u>
Other Expense		
AD99-1 Interest Expense	<u>0.00</u>	<u>4,687.50</u>
Total Other Expense	<u>0.00</u>	<u>4,687.50</u>
Net Other Income	<u>0.57</u>	<u>-4,683.50</u>
Net Income	<u><u>4,871.38</u></u>	<u><u>-2,340.21</u></u>

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