

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

**ITEM NO. 7**

	<u>Dec 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
LAIF Account	214,329.14
Sunwest Bank	283,516.18
Sunwest Bank - Reserve	82,025.06
WFB Non-Interest Checking	249,960.00
Farmers & Merchants Bank	596,768.81
<b>Total Checking/Savings</b>	<u>1,426,599.19</u>
Accounts Receivable	
A/R 2015 Summer Trash Fee	810.00
A/R 2015 Parking Permits & Fees	1,500.00
A/R 2015 Annual User Fee	3,229.04
<b>Total Accounts Receivable</b>	<u>5,539.04</u>
Other Current Assets	
Prepaid Expenses	8,369.69
<b>Total Other Current Assets</b>	<u>8,369.69</u>
<b>Total Current Assets</b>	<u>1,440,507.92</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	-85,210.04
Accum Deprec-Security	-24,706.77
Accum Deprec-Maintenance	-27,540.94
Accum Deprec -Admin	-8,119.18
Accum Deprec-Infrastructure	-468,949.05
Accum Deprec-Entryway	-313,022.66
<b>Total Accumulated Depreciation</b>	<u>-927,548.64</u>
<b>Total Fixed Assets</b>	<u>1,862,219.96</u>
<b>TOTAL ASSETS</b>	<u><u>3,302,727.88</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	51,464.45
<b>Total Accounts Payable</b>	<u>51,464.45</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>64,647.65</u>
<b>Total Liabilities</b>	<u>64,647.65</u>
<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 December 31, 2015

	<u>Dec 31, 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>93,876.52</u>
Total Equity	<u>3,238,080.23</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>3,302,727.88</u></u></b>

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

	<u>Dec 15</u>	<u>Jul - Dec 15</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Parking - Permits and OCTA Fees	0.00	38,199.25
Property Tax Revenue	353,617.56	454,650.13
User Fee Revenue	0.00	225,226.35
Summer Trash Collection	0.00	4,860.00
Transponder Revenue	0.00	1,575.00
Interest Income	5.10	400.36
Development Impact Fee Revenue	0.00	2,960.93
<b>Total Income</b>	<u>353,622.66</u>	<u>727,872.02</u>
<b>Gross Profit</b>	353,622.66	727,872.02
<b>Expense</b>		
<b>GENERAL &amp; ADMINISTRATIVE</b>		
AD99-1 Apportionment Fund	17,721.79	22,592.60
Administrative Expense-Webb	0.00	566.25
Bank Charges	35.03	52.57
Board Mtg Rm Rental/Stipend	1,596.00	2,396.00
Communciations-Phone/Internet	236.78	1,419.15
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Contribution- Pacific Legal	8,500.00	8,500.00
Depreciation Expense	8,322.77	49,936.62
District Auditing Services	9,950.00	15,195.00
Doc/Misc Storage	108.00	648.00
Equipment-Copy Machine Lease	261.69	1,570.14
Equipment-Copy Machine Tax	0.00	26.24
Legal Expenses	0.00	2,937.50
Liability Insurance	1,041.15	6,246.90
Memberships	0.00	4,036.95
MHTL Survey/ LCP Comittee	0.00	280.00
Miscellaneous Expense	4.30	31.04
Notices to Community	0.00	1,484.70
Office Equipment Purchases	118.78	151.05
Office Supplies	318.65	1,892.63
Photo Copying	77.62	250.08
Police Uniforms/Laundry	82.69	82.69
Postage	8.95	233.83
Property Management Contract	1,800.00	10,800.00
RR Parking Expense - OCTA	0.00	36,503.00
Security-Allowance for July 4th	0.00	5,414.47
Security- Bonuses for Staff	1,600.00	1,600.00
Security-Dwelling Live G. Pass	0.00	1,375.25
Security-Dwelling Live Fee	564.60	3,387.60
Security- Securitas Contract	32,913.21	197,682.54
Security- Transponders	0.00	2,145.64
Website Hosting	65.00	625.00
<b>Total GENERAL &amp; ADMINISTRATIVE</b>	<u>85,327.01</u>	<u>381,563.44</u>
<b>EMPLOYEE EXPENSES</b>		
Health Insurance	1,561.50	9,369.31
Payroll Processing Fees	232.40	978.90
Payroll Tax Expense	890.12	4,803.12
Salary/Wages (Manager) Don	7,376.64	44,332.16
Salary/Wages (Security) Jim	3,872.00	16,248.00
Salary/Wages (Security) Matt	320.00	1,824.00
Training/Seminars/Travel/Meals	14.08	182.08
Workers Comp Insurance	281.74	2,144.53
<b>Total EMPLOYEE EXPENSES</b>	<u>14,548.48</u>	<u>79,882.10</u>
<b>LANDSCAPE MAINTENANCE</b>		
Irrigation Repairs-Bemus	0.00	1,870.55
Landscape Contract- Bemus	1,102.50	6,615.00
Landscape Misc.- Luna & McGee	185.00	185.00
Palm Tree Trimming	2,672.97	2,846.97
<b>Total LANDSCAPE MAINTENANCE</b>	<u>3,960.47</u>	<u>11,517.52</u>

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Accrual Basis

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

	<u>Dec 15</u>	<u>Jul - Dec 15</u>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>		
Beach Cleanup Expense	0.00	3,500.00
Computer Consultant	39.99	39.99
Drains/Catch Bas/ Filter Maint.	0.00	1,561.72
Driveway Pressure Washing	435.00	1,760.00
Gate Mech Repairs (Wooden)	0.00	612.50
Lighting/ Holiday at Gate Entry	0.00	3,000.00
Miscellaneous Maintenance	23.52	1,479.57
Mutt Mitt Disposable Bags	183.24	555.00
Patrol Vehicle Maintenance	874.61	1,341.17
Pest Control	250.00	500.00
Plumbing Repair	0.00	705.89
Signage	0.00	646.16
Small Tools & Equipment	0.00	168.33
Street Sweeping	639.00	3,834.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<u>2,445.36</u>	<u>19,704.33</u>
<b>Utilities</b>		
Electric- LS & Guard Shack	440.54	3,748.22
Electric- Street Lights	646.57	3,688.78
Gas	371.87	1,401.64
Trash Services	3,423.98	24,601.62
Water & Sewer	265.24	1,853.05
<b>Total Utilities</b>	<u>5,148.20</u>	<u>35,293.31</u>
<b>CAPITAL IMPROVEMENTS</b>		
District Admin Office Improv.	10,753.27	84,122.80
Northgate Storage Improvement	0.00	2,622.00
Rock Barrier Plates-3 Drain Loc	0.00	1,400.00
<b>Total CAPITAL IMPROVEMENTS</b>	<u>10,753.27</u>	<u>88,144.80</u>
<b>RESERVES</b>		
General Reserve Contribution	2,275.00	17,890.00
<b>Total RESERVES</b>	<u>2,275.00</u>	<u>17,890.00</u>
<b>Total Expense</b>	<u>124,457.79</u>	<u>633,995.50</u>
<b>Net Ordinary Income</b>	<u>229,164.87</u>	<u>93,876.52</u>
<b>Net Income</b>	<u><u>229,164.87</u></u>	<u><u>93,876.52</u></u>

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

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Allan McGee	185.00	0.00	0.00	0.00	0.00	185.00
Audit Adj.	0.00	0.00	0.00	0.00	0.00	0.00
Bachtelle Vossman & Company	200.00	0.00	0.00	0.00	0.00	200.00
Bayside Window Cleaning Inc	200.00	0.00	0.00	0.00	0.00	200.00
Coastal Maintenance	874.00	0.00	0.00	0.00	0.00	874.00
Donal Russell	157.90	0.00	0.00	0.00	0.00	157.90
Dwelling Live	0.00	0.00	0.00	0.00	0.00	0.00
J L Ray Company, Inc.	9,990.00	0.00	0.00	0.00	0.00	9,990.00
James F. Williams III	96.77	0.00	0.00	0.00	0.00	96.77
Rogers, Anderson, Malody & Scott LLP	4,500.00	0.00	0.00	0.00	0.00	4,500.00
Securitas	32,913.21	0.00	0.00	0.00	0.00	32,913.21
Staples	177.09	0.00	0.00	0.00	0.00	177.09
The Bugman Termite & Pest Control	50.00	0.00	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	1,858.79	0.00	0.00	0.00	0.00	1,858.79
<b>TOTAL</b>	<u><b>51,464.45</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>51,464.45</b></u>

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Accrual Basis

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

	Dec 15	Budget	Jul - Dec 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	353,617.56	326,671.00	454,650.13	388,894.00	771,786.00
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	0.00	166.66	1,575.00	999.99	2,000.00
Interest Income	5.10		400.36		
Development Impact Fee Revenue	0.00	1,666.66	2,960.93	9,999.99	20,000.00
<b>Total Income</b>	<b>353,622.66</b>	<b>328,504.32</b>	<b>727,872.02</b>	<b>667,338.98</b>	<b>1,072,706.00</b>

Gross Profit

	353,622.66	328,504.32	727,872.02	667,338.98	1,072,706.00
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Expense

<b>GENERAL &amp; ADMINISTRATIVE</b>					
AD99-1 Apportionment Fund	17,721.79	19,366.00	22,592.60	23,055.00	46,110.00
Administrative Expense-Webb	0.00	416.67	566.25	2,500.00	5,000.00
Bank Charges	35.03	25.00	52.57	150.00	300.00
Board Mtg Rm Rental/Stipend	1,596.00	350.00	2,396.00	2,100.00	4,200.00
Communications-Phone/Internet	236.78	240.00	1,419.15	1,440.00	2,880.00
Contribution- CRBA Annual Mtg.	0.00		1,500.00	1,500.00	1,500.00
Contribution- Pacific Legal	8,500.00		8,500.00	8,500.00	8,500.00
Depreciation Expense	8,322.77		49,936.62		
District Auditing Services	9,950.00		15,195.00	5,400.00	10,800.00
Doc/Misc Storage	108.00		648.00	750.00	1,500.00
Equipment-Copy Machine Lease	261.69	303.34	1,570.14	1,820.00	3,640.00
Equipment-Copy Machine Tax	0.00	4.16	26.24	25.01	50.00
Legal Expenses	0.00	833.33	2,937.50	5,000.00	10,000.00
Liability Insurance	1,041.15	1,041.67	6,246.90	6,250.00	12,500.00
Memberships	0.00	304.17	4,036.95	1,825.00	3,650.00
MHTL Survey/ LCP Committee	0.00	583.33	280.00	3,500.00	7,000.00
Miscellaneous Expense	4.30	16.67	31.04	100.00	200.00
Notices to Community	0.00	250.00	1,484.70	1,500.00	3,000.00
Office Computer Supplies	0.00	83.33	0.00	500.00	1,000.00
Office Equipment Purchases	118.78	216.67	151.05	1,300.00	2,600.00
Office Supplies	318.65	333.33	1,892.63	2,000.00	4,000.00
Photo Copying	77.62	50.00	250.08	300.00	600.00
Police Uniforms/Laundry	82.69	58.33	82.69	350.00	700.00
Postage	8.95	54.17	233.83	325.00	650.00
Property Management Contract	1,800.00	1,800.00	10,800.00	10,800.00	21,600.00
RR Parking Expense - OCTA	0.00	37,800.00	36,503.00	37,800.00	37,800.00
Security-Allowance for July 4th	0.00	375.00	5,414.47	2,250.00	4,500.00
Security- Bonuses for Staff	1,600.00	150.00	1,600.00	900.00	1,800.00
Security- Contingencies	0.00	66.67	0.00	400.00	800.00
Security-Dwelling Live G. Pass	0.00	250.00	1,375.25	1,500.00	3,000.00
Security-Dwelling Live Fee	564.60	565.00	3,387.60	3,390.00	6,780.00
Security- Radar Certification	0.00	12.50	0.00	75.00	150.00

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Accrual Basis

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

	Dec 15	Budget	Jul - Dec 15	YTD Budget	Annual Budget
Security- Securitas Contract	32,913.21	32,762.08	197,682.54	196,572.50	393,145.00
Security- Transponders	0.00	208.33	2,145.64	1,250.00	2,500.00
Security-Trans (Reader Service)	0.00	83.33	0.00	500.00	1,000.00
Website Hosting	65.00	91.67	625.00	550.00	1,100.00
<b>Total GENERAL &amp; ADMINISTRATIVE</b>	<b>85,327.01</b>	<b>99,719.75</b>	<b>381,563.44</b>	<b>326,177.51</b>	<b>604,555.00</b>
<b>EMPLOYEE EXPENSES</b>					
Health Insurance	1,561.50	1,605.00	9,369.31	9,630.00	19,260.00
Payroll Processing Fees	232.40	141.66	978.90	850.00	1,700.00
Payroll Tax Expense	890.12	1,291.67	4,803.12	7,750.00	15,500.00
Salary/Wages (Manager) Don	7,376.64	7,366.67	44,332.16	44,200.00	88,400.00
Salary/Wages (Security) Jim	3,872.00	2,773.33	16,248.00	16,640.00	33,280.00
Salary/Wages (Security) Matt	320.00	2,860.00	1,824.00	17,160.00	34,320.00
Training/Seminars/Travel/Meals	14.08	125.00	182.08	750.00	1,500.00
Workers Comp Insurance	281.74	338.33	2,144.53	2,029.98	4,059.96
<b>Total EMPLOYEE EXPENSES</b>	<b>14,548.48</b>	<b>16,501.66</b>	<b>79,882.10</b>	<b>99,009.98</b>	<b>198,019.96</b>
<b>LANDSCAPE MAINTENANCE</b>					
Irrigation Repairs-Bemus	0.00	58.33	1,870.55	350.00	700.00
Landscape Contract- Bemus	1,102.50	1,125.00	6,615.00	6,750.00	13,500.00
Landscape Extras- Bemus	0.00	108.33	0.00	650.00	1,300.00
Landscape Misc- Luna & McGee	185.00	83.34	185.00	500.00	1,000.00
Palm Tree Trimming	2,672.97	266.67	2,846.97	1,600.00	3,200.00
White Fly Spray	0.00	108.33	0.00	650.00	1,300.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>3,960.47</b>	<b>1,750.00</b>	<b>11,517.52</b>	<b>10,500.00</b>	<b>21,000.00</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>					
Beach Cleanup Expense	0.00	833.33	3,500.00	5,000.00	10,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	1,500.00	3,000.00
Computer Consultant	39.99	58.33	39.99	350.00	700.00
Drains/Catch Bas/ Filter Maint.	0.00	416.67	1,561.72	2,500.00	5,000.00
Driveway Pressure Washing	435.00	250.00	1,760.00	1,500.00	3,000.00
Electrical Repair	0.00	41.67	0.00	249.99	500.00
Fire Extinguisher Refills	0.00	12.50	0.00	75.00	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.66	0.00	249.99	500.00
Gate Mech Repairs (Wooden)	0.00	179.17	612.50	1,074.99	2,150.00
Lighting/ Holiday at Gate Entry	0.00	250.00	3,000.00	1,500.00	3,000.00
Lighting Maint. for LS	0.00	41.67	0.00	250.00	500.00
Miscellaneous Maintenance	23.52	316.67	1,479.57	1,900.00	3,800.00
Mutt Mitt Disposable Bags	183.24	80.00	555.00	480.00	960.00
Painting- Oil Woodwork @ Entry	0.00	300.00	0.00	1,800.00	3,600.00
Patrol Vehicle Maintenance	874.61	175.00	1,341.17	1,050.00	2,100.00
Pest Control	250.00	83.33	500.00	500.00	1,000.00
Plumbing Repair	0.00	66.66	705.89	400.00	800.00
Roof Repair	0.00	41.67	0.00	250.01	500.00
Sand Grading/Tractor Service	0.00	291.67	0.00	1,749.99	3,500.00
Signage	0.00	41.67	646.16	250.00	500.00
Small Tools & Equipment	0.00	33.33	168.33	200.01	400.00

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

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01/14/16  
Accrual Basis

	Dec 15	Budget	Jul - Dec 15	YTD Budget	Annual Budget
Street Sweeping	639.00	683.33	3,834.00	4,100.00	8,200.00
Winter Flood Cleanup	0.00	833.34	0.00	5,000.00	10,000.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>2,445.36</b>	<b>5,321.67</b>	<b>19,704.33</b>	<b>31,929.98</b>	<b>63,860.00</b>
Utilities					
Electric- LS & Guard Shack	440.54	532.00	3,748.22	3,192.00	6,384.00
Electric- Street Lights	646.57	620.00	3,688.78	3,720.00	7,440.00
Gas	371.87	275.00	1,401.64	1,650.00	3,300.00
Trash Services	3,423.98	4,366.66	24,601.62	26,200.00	52,400.00
Water & Sewer	265.24	425.00	1,853.05	2,550.00	5,100.00
<b>Total Utilities</b>	<b>5,148.20</b>	<b>6,218.66</b>	<b>35,293.31</b>	<b>37,312.00</b>	<b>74,624.00</b>
<b>CAPITAL IMPROVEMENTS</b>					
Block Wall Repairs	0.00	1,250.00	0.00	7,500.00	15,000.00
District Admin Office Improv.	10,753.27	4,166.67	84,122.80	25,000.00	50,000.00
Guard Shack Rear Office Impr.	0.00	291.67	0.00	1,750.00	3,500.00
Northgate Storage Improvement	0.00	416.67	2,622.00	2,500.00	5,000.00
Pedestrian Sidewalk Repairs	0.00	250.00	0.00	1,500.00	3,000.00
Repair of rubber Speed Cushions	0.00	141.67	0.00	850.00	1,700.00
Rock Barrier Plates-3 Drain Loc	0.00	333.34	1,400.00	2,000.00	4,000.00
Seal Coating of NG Road	0.00	91.66	0.00	550.00	1,100.00
Trench Drain Repair @ 35195	0.00	233.34	0.00	1,400.00	2,800.00
<b>Total CAPITAL IMPROVEMENTS</b>	<b>10,753.27</b>	<b>7,175.02</b>	<b>88,144.80</b>	<b>43,050.00</b>	<b>86,100.00</b>
<b>RESERVES</b>					
General Reserve Contribution	2,275.00	2,045.58	17,890.00	12,273.49	24,547.00
<b>Total RESERVES</b>	<b>2,275.00</b>	<b>2,045.58</b>	<b>17,890.00</b>	<b>12,273.49</b>	<b>24,547.00</b>
<b>Total Expense</b>	<b>124,457.79</b>	<b>138,732.34</b>	<b>633,995.50</b>	<b>560,252.96</b>	<b>1,072,705.96</b>
<b>Net Ordinary Income</b>	<b>229,164.87</b>	<b>189,771.98</b>	<b>93,876.52</b>	<b>107,086.02</b>	<b>0.04</b>
<b>Net Income</b>	<b>229,164.87</b>	<b>189,771.98</b>	<b>93,876.52</b>	<b>107,086.02</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 December 31, 2015

	<u>Dec 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
WFB - Expense Fund	4,014.54
WFB - Redemption Fund	52,154.23
WFB - Reserve Fund	33,531.17
Total Checking/Savings	<u>89,699.94</u>
Total Current Assets	89,699.94
Other Assets	
Special Assessment Rec AD99-1	113,051.12
Total Other Assets	<u>113,051.12</u>
<b>TOTAL ASSETS</b>	<u><u>202,751.06</u></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	15,382.15
Total Equity	<u>84,534.40</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>202,751.06</u></u>

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11:25 AM  
01/13/16  
Accrual Basis

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

	<u>Dec 15</u>	<u>Jul - Dec 15</u>
<b>Ordinary Income/Expense</b>		
Income		
AD99-1 Assessment Collections	<u>17,721.79</u>	<u>22,592.60</u>
Total Income	<u>17,721.79</u>	<u>22,592.60</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>17,721.79</u>	<u>20,065.08</u>
<b>Other Income/Expense</b>		
Other Income		
Interest Income	<u>0.57</u>	<u>4.57</u>
Total Other Income	<u>0.57</u>	<u>4.57</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>-4,682.93</u>
Net Income	<u>17,722.36</u>	<u>15,382.15</u>



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

[www.treasurer.ca.gov/pmia-laif/laif.asp](http://www.treasurer.ca.gov/pmia-laif/laif.asp)  
January 07, 2016

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

PMIA Average Monthly Yields

Account Number:

██████-007

// Tran Type Definitions

December 2015 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	214,329.14
Total Withdrawal:	0.00	Ending Balance:	214,329.14



044 00020 00  
ACCOUNT:  
DOCUMENTS:

PAGE: 1  
2066 12/31/2015  
0

002679

CAPISTRANO BAY DISTRICT  
C/O WEBB CONSULTING SVCS INC  
960 CALLE AMANECER  
SAN CLEMENTE CA 92673

30  
0  
0

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

TELEPHONE: 714-730-4444

2015 year-end tax documents will be mailed by January 31, 2016. Please allow up to ten business days for receipt. You can check our website for more frequent updates at www.sunwestbank.com

HOA CHECKING ACCOUNT 2066

MINIMUM BALANCE	280,626.18	LAST STATEMENT 11/30/15	280,626.18
AVERAGE BALANCE	282,748.11	5 CREDITS	2,890.00
		DEBITS	0.00
		THIS STATEMENT 12/31/15	283,516.18

DESCRIPTION	OTHER CREDITS	DATE	AMOUNT
LOCKBOX DEPOSIT		12/02	400.00
LOCKBOX DEPOSIT		12/07	1,100.00
LOCKBOX DEPOSIT		12/09	500.00
LOCKBOX DEPOSIT		12/10	490.00
LOCKBOX DEPOSIT		12/22	400.00

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
*			
*****			

\*\*\* CONTINUED \*\*\*

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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 12/31/2015  
2

002683

CAPISTRANO BAY DISTRICT  
C/O WEBB CONSULTING SVCS  
960 CALLE AMANECER  
SAN CLEMENTE CA 92673

30  
0  
2

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

TELEPHONE: 714-730-4444

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HOA ELITE MMA ACCOUNT 3291

MINIMUM BALANCE	59,747.96	LAST STATEMENT 11/30/15	60,362.96
AVERAGE BALANCE	60,005.86	1 CREDITS	5.10
		2 DEBITS	615.00
		THIS STATEMENT 12/31/15	59,753.06

DESCRIPTION	OTHER CREDITS	DATE	AMOUNT
INTEREST		12/31	5.10

CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT
1006 12/14 395.00	1007 12/14 220.00	

I N T E R E S T

AVERAGE LEDGER BALANCE:	60,005.86	INTEREST EARNED:	5.10
INTEREST PAID THIS PERIOD:	5.10	DAYS IN PERIOD:	31
INTEREST PAID 2015:	170.46	ANNUAL PERCENTAGE YIELD EARNED:	.10%

\*\*\* CONTINUED \*\*\*

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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.

# Business Checking - Public Funds

Account number: ██████████52812 ■ December 1, 2015 - December 31, 2015 ■ Page 1 of 3



CAPISTRANO BAY COMM SVCS DISTRICT  
960 CALLE AMANECER  
SAN CLEMENTE CA 92673-4202

## Questions?

Available by phone 24 hours a day, 7 days a week:  
Telecommunications Relay Services calls accepted

**1-800-CALL-WELLS** (1-800-225-5935)

TTY: 1-800-877-4833

En español: 1-877-337-7454

Online: [wellsfargo.com/biz](http://wellsfargo.com/biz)

Write: Wells Fargo Bank, N.A. (114)  
P.O. Box 6995  
Portland, OR 97228-6995

## Your Business and Wells Fargo

Cash flow is one of the most critical components of success for a small or mid-sized business. Achieving a positive cash flow does not come by chance. Learn more about managing cash flow by visiting [wellsfargoworks.com](http://wellsfargoworks.com).

## Account options

A check mark in the box indicates you have these convenient services with your account(s). Go to [wellsfargo.com/biz](http://wellsfargo.com/biz) or call the number above if you have questions or if you would like to add new services.

Business Online Banking	<input checked="" type="checkbox"/>
Online Statements	<input checked="" type="checkbox"/>
Business Bill Pay	<input type="checkbox"/>
Business Spending Report	<input checked="" type="checkbox"/>
Overdraft Protection	<input type="checkbox"/>

Did you know you can deposit checks in your business account quickly and easily?

- Deposit business checks with your phone or tablet using Wells Fargo Mobile<sup>1</sup> Deposit

- You can also have an employee deposit checks for you with Wells Fargo Business Deposit Card at one of our 12,500 ATM locations

Visit [wellsfargo.com/convenientdeposit](http://wellsfargo.com/convenientdeposit) or talk to your banker to learn more.

## Activity summary

Beginning balance on 12/1	\$249,960.00
Deposits/Credits	0.00
Withdrawals/Debits	0.00
Ending balance on 12/31	<b>\$249,960.00</b>
Average ledger balance this period	\$249,960.00

Account number: ██████████2812

CAPISTRANO BAY COMM SVCS DISTRICT

California account terms and conditions apply

For Direct Deposit use

Routing Number (RTN): 121042882

For Wire Transfers use

Routing Number (RTN): 121000248



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

**California's Strongest,  
since 1907.  
Deposit more today.**

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

Thinking of buying a new home?  
Act soon to take advantage of our Home Loan Event.  
See insert for details.

Business Checking		Number of Enclosures	29
Account Number	[REDACTED] 3278	Statement Dates	12/01/15 thru 12/31/15
Beginning Balance	400,063.41	Days in the statement period	31
3 Deposits/Credits	353,617.56	Average Ledger	543,377.11
60 Checks/Debits	115,064.71		
Service Charge	.00		
Interest Paid	.00		
Ending Balance	638,616.26		

Deposits and Other Credits

Date	Description	Amount
12/03	County of Orange EDI PYMNT 091000014853852 7956000928 C	67,640.79
12/10	County of Orange EDI PYMNT 091000015219642 7956000928 C	791.06
12/18	County of Orange EDI PYMNT 091000013926579 7956000928 C	285,185.71

Checks and Other Debits

Date	Description	Amount
12/01	TELEPAYROLL PAYROL FEE 122201190121348 1953419391 CCD	71.50-
12/01	USBEquipFinance CNTRCT PMT 042000013576856 9800000157	261.69-
12/01	TELEPAYROLL TAXPAYMENT 122201190121254 1953419391 CCD	1,759.30-
12/01	TELEPAYROLL DDEP PAYCHECK 122201190120953 1953419391 PP	4,007.09-
12/03	Account Analysis Charge	35.03-
12/07	Outgoing Wire-eNotice	3,762.33-
12/07	SD GAS & ELEC PAID SDGE 122000494960958 1951184800 PP	17.65-
12/07	CALPERS 1800 031100206979166 1946207465 CCD	1,561.50-

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Business Checking 3278 (Continued)

		Checks and Other Debits				
Date	Description					Amount
12/08	SD GAS & ELEC PAID SDGE	122000496449505	1951184800	PP		440.54-
12/09	POS DEB 1352 12/09/15 532051	COSTCO GAS #0429				34.57-
	33961 DOHENY PARK RD SAN JUAN CA					
12/09	DBT CRD 1902 12/08/15 15814403	GANAHL LUMBER - 2				4.30-
	34162 DO CAPISTRANO BECA					
12/10	DBT CRD 0849 12/10/15 10517759	STAPLES 00103853				83.14-
	33959 DO SAN JUAN CAPICA					
12/15	SD GAS & ELEC PAID SDGE	122000491474153	1951184800	PP		628.92-
12/15	DBT CRD 0849 12/15/15 10510407	STAPLES 00103853				34.55-
	33959 DO SAN JUAN CAPICA					
12/16	TELEPAYROLL PAYROL FEE	122201190124675	1953419391	CCD		79.90-
12/16	COX COMM ORG BANKDRAFT	091000012908788	3841527255	PPD		227.87-
12/16	SO CAL GAS SIMPLEPAY	122000492369127	1991052494	PPD		371.87-
12/16	TELEPAYROLL TAXPAYMENT	122201190124605	1953419391	CCD		1,988.29-
12/16	TELEPAYROLL DDEP PAYCHECK	122201190123828	1953419391	PP		4,433.11-
12/17	DBT CRD 0408 12/17/15 00071236	LUNA AUTO REPAIR				772.15-
	34212 CA CAPISTRANO BECA					
12/18	Outgoing Wire-eNotice					13,959.46-
12/18	POS DEB 1240 12/18/15 431719	COSTCO GAS #0429				29.51-
	33961 DOHENY PARK RD SAN JUAN CA					
12/22	SOUTH COAST WD WATER BILL	122000496272130	1956002977			41.04-
12/22	SOUTH COAST WD WATER BILL	122000496272569	1956002977			58.76-
12/22	SOUTH COAST WD WATER BILL	122000496272568	1956002977			165.44-
12/22	DBT CRD 0850 12/22/15 92908001	SMARTNFINAL39910503993				123.22-
	34091 DO CAPISTRANO BECA					
12/22	DBT CRD 0406 12/22/15 17355714	MUTT MITT				183.24-
	10000 LO 859-6897200 KY					
12/30	POS DEB 1634 12/29/15 493463	COSTCO GAS #0429				38.38-
	33961 DOHENY PARK RD SAN JUAN CA					
12/31	TELEPAYROLL PAYROL FEE	122201190129459	1953419391	CCD		152.50-
12/31	TELEPAYROLL TAXPAYMENT	122201190129027	1953419391	CCD		1,896.13-
12/31	TELEPAYROLL DDEP PAYCHECK	122201190124264	1953419391	PP		4,141.23-

--- CHECKS IN NUMBER ORDER ---

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
12/07	8148	230.00	12/01	8151*	200.00	12/01	8152	180.00

\* Denotes missing check numbers

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Business Checking

3278 (Continued)

--- CHECKS IN NUMBER ORDER ---

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
12/04	8153	90.00	12/04	8166	2,667.45	12/11	8175	3,287.50
12/09	8154	90.00	12/15	8167	109.00	12/31	8176	32,762.09
12/01	8156*	3,423.98	12/11	8168	1,985.41	12/30	8177	564.60
12/01	8159*	3,012.00	12/16	8169	874.00	12/30	8178	3,775.47
12/02	8160	925.00	12/15	8170	50.00	12/31	8180*	399.00
12/01	8161	3,500.00	12/23	8171	365.00	12/18	8190*	1,600.00
12/08	8163*	120.00	12/15	8172	300.00	12/23	8194*	200.00
12/22	8164	1,000.00	12/21	8173	245.00	12/23	8195	5,250.00
12/07	8165	4,995.00	12/15	8174	1,500.00			

\* Denotes missing check numbers

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/01	383,647.85	12/09	436,315.27	12/18	689,977.36
12/02	382,722.85	12/10	437,023.19	12/21	689,732.36
12/03	450,328.61	12/11	431,750.28	12/22	688,160.66
12/04	447,571.16	12/15	429,127.81	12/23	682,345.66
12/07	437,004.68	12/16	421,152.77	12/30	677,967.21
12/08	436,444.14	12/17	420,380.62	12/31	638,616.26

\* \* \* \* End of Statement \* \* \* \*

Thank you for banking with Farmers & Merchants Bank.