

9:48 AM
 05/12/16
 Accrual Basis

Capistrano Bay Community Services District
Balance Sheet
 As of April 30, 2016

ITEM NO. 7a

	<u>Apr 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
LAIF Account	214,775.14
Sunwest Bank	88,875.23
Sunwest Bank - Reserve	201,574.80
Wells Fargo- Savings	249,983.42
Farmers & Merchants Bank	658,414.25
Total Checking/Savings	<u>1,413,622.84</u>
Accounts Receivable	
A/R 2015 Annual User Fee	-0.01
Total Accounts Receivable	<u>-0.01</u>
Other Current Assets	
Prepaid Expenses	3,294.13
Total Other Current Assets	<u>3,294.13</u>
Total Current Assets	1,416,916.96
Fixed Assets	
Depreciable assets	
Structures	136,775.00
Security	27,074.77
Maintenance	37,502.00
Administrative	8,939.00
Infrastructure	1,174,004.00
Entryway	1,408,563.83
Total Depreciable assets	<u>2,792,858.60</u>
Accumulated Depreciation	
Accum Deprec-Structure	-86,147.93
Accum Deprec-Security	-25,089.66
Accum Deprec-Maintenance	-27,662.90
Accum Deprec -Admin	-8,322.50
Accum Deprec-Infrastructure	-481,300.72
Accum Deprec-Entryway	-327,038.60
Total Accumulated Depreciation	<u>-955,562.31</u>
Total Fixed Assets	<u>1,837,296.29</u>
TOTAL ASSETS	<u>3,254,213.25</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	37,323.63
Total Accounts Payable	<u>37,323.63</u>
Other Current Liabilities	
Encroachment Permit Deposits	2,000.00
Accrued Vacations	3,127.80
Other Accrued Expenses	5,042.00
Total Other Current Liabilities	<u>10,169.80</u>
Total Current Liabilities	<u>47,493.43</u>
Total Liabilities	47,493.43
Equity	
Net investment in Cap Assets	1,921,533.58
Unrestricted	
Emergency Reserve	250,000.00
Unrestricted - Other	573,775.64
Total Unrestricted	<u>823,775.64</u>

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Capistrano Bay Community Services District
Balance Sheet
As of April 30, 2016

	<u>Apr 30, 16</u>
Retained Earnings	411,374.76
Net Income	<u>50,035.84</u>
Total Equity	<u>3,206,719.82</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,254,213.25</u></u>

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Accrual Basis

**Capistrano Bay Community Services District
Profit & Loss YTD Comparison
April 2016**

	<u>Apr 16</u>	<u>Jul '15 - Apr 16</u>
Ordinary Income/Expense		
Income		
Parking - Railroad	0.00	0.00
Parking - Permits and OCTA Fees	0.00	38,199.25
Property Tax Revenue	274,426.07	813,014.26
User Fee Revenue	0.00	225,226.35
Summer Trash Collection	0.00	4,680.00
Miscellaneous Revenue	0.00	254.19
Transponder Revenue	600.00	3,325.00
Interest Income	277.89	823.00
Development Impact Fee Revenue	0.00	2,960.93
Total Income	<u>275,303.96</u>	<u>1,088,482.98</u>
Gross Profit	275,303.96	1,088,482.98
Expense		
GENERAL & ADMINISTRATIVE		
AD99-1 Apportionment Fund	10,848.94	41,148.49
Administrative Expense-Webb	18.75	1,180.00
Bank Charges	10.05	88.95
Board Mtg Rm Rental/Stipend	100.00	2,996.00
Communications-Phone/Internet	237.01	2,375.94
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Contribution- Pacific Legal	0.00	8,500.00
Depreciation Expense	8,322.77	83,227.70
District Auditing Services	200.00	17,395.00
Doc/Misc Storage	108.00	1,080.00
Equipment-Copy Machine Lease	275.23	2,632.81
Equipment-Copy Machine Tax	0.00	26.24
Legal Expenses	68.00	3,175.50
Liability Insurance	1,041.15	10,411.50
Memberships	113.99	4,499.94
MHTL Survey/ LCP Committee	0.00	280.00
Miscellaneous Expense	19.38	50.42
Notices to Community	0.00	1,914.22
Office Equipment Purchases	0.00	744.01
Office Supplies	149.12	2,520.44
Photo Copying	19.60	371.37
Police Uniforms/Laundry	0.00	82.69
Postage	11.95	272.95
Property Management Contract	1,800.00	18,000.00
RR Parking Expense - OCTA	0.00	36,503.00
Security-Allowance for July 4th	0.00	5,414.47
Security- Bonuses for Staff	0.00	1,600.00
Security- Contingencies	0.00	671.72
Security-Dwelling Live G. Pass	0.00	1,840.93
Security-Dwelling Live Fee	564.60	5,646.00
Security- Radar Certification	130.00	130.00
Security- Securitas Contract	33,876.07	329,983.43
Security- Transponders	0.00	4,747.59
Website Hosting	0.00	745.00
Total GENERAL & ADMINISTRATIVE	<u>57,914.61</u>	<u>591,756.31</u>
EMPLOYEE EXPENSES		
Health Insurance	1,708.11	16,201.75
Payroll Processing Fees	152.25	1,681.75
Payroll Tax Expense	900.14	8,804.91
Salary/Wages (Manager) Don	7,376.64	75,710.92
Salary/Wages (Security) Jim	3,616.00	29,512.00
Salary/Wages (Security) Matt	640.00	5,744.00
Training/Seminars/Travel/Meals	0.00	699.58
Workers Comp Insurance	281.74	3,271.49
Total EMPLOYEE EXPENSES	<u>14,674.88</u>	<u>141,626.40</u>

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**Capistrano Bay Community Services District
 Profit & Loss YTD Comparison
 April 2016**

	<u>Apr 16</u>	<u>Jul '15 - Apr 16</u>
LANDSCAPE MAINTENANCE		
Irrigation Repairs-Bemus	352.48	3,332.85
Landscape Contract- Bemus	1,102.50	11,025.00
Landscape Extras- Bemus	0.00	1,047.70
Landscape Misc.- Luna & McGee	0.00	305.16
Palm Tree Trimming	0.00	2,846.97
Total LANDSCAPE MAINTENANCE	<u>1,454.98</u>	<u>18,557.68</u>
GENERAL REPAIRS & MAINTENANCE		
Beach Cleanup Expense	0.00	4,250.00
Computer Consultant	0.00	39.99
Drains/Catch Bas/ Filter Maint.	0.00	3,889.35
Driveway Pressure Washing	235.00	2,700.00
Fire Extinguisher Refills	0.00	80.00
Gate Mech Repairs (Wooden)	0.00	1,353.50
Lighting/ Holiday at Gate Entry	0.00	3,000.00
Miscellaneous Maintenance	23.23	547.34
Mutt Mitt Disposable Bags	0.00	740.06
Painting- Oil Woodwork @ Entry	0.00	2,010.00
Patrol Vehicle Maintenance	103.00	1,725.50
Pest Control	50.00	700.00
Plumbing Repair	0.00	743.67
Sand Grading/Tractor Service	0.00	722.00
Signage	209.80	855.96
Small Tools & Equipment	0.00	207.58
Street Sweeping	639.00	6,390.00
Total GENERAL REPAIRS & MAINTENANCE	<u>1,260.03</u>	<u>29,954.95</u>
Utilities		
Electric- LS & Guard Shack	392.29	5,382.23
Electric- Street Lights	626.77	6,216.00
Gas	295.12	2,732.92
Trash Services	3,586.70	38,724.16
Water & Sewer	242.30	2,805.48
Total Utilities	<u>5,143.18</u>	<u>55,860.79</u>
CAPITAL IMPROVEMENTS		
District Admin Office Improv.	0.00	98,295.07
Northgate Storage Improvement	0.00	2,622.00
Rock Barrier Plates-3 Drain Loc	0.00	1,400.00
Total CAPITAL IMPROVEMENTS	<u>0.00</u>	<u>102,317.07</u>
RESERVES		
General Reserve Contribution	610.00	93,873.94
Undergournding Utilities	0.00	4,500.00
Total RESERVES	<u>610.00</u>	<u>98,373.94</u>
Total Expense	<u>81,057.68</u>	<u>1,038,447.14</u>
Net Ordinary Income	<u>194,246.28</u>	<u>50,035.84</u>
Net Income	<u><u>194,246.28</u></u>	<u><u>50,035.84</u></u>

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Capistrano Bay Community Services District
A/P Aging Summary
As of April 30, 2016

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Ambrose Masto	100.00	0.00	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	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
Dwelling Live	0.00	0.00	0.00	0.00	0.00	0.00
Rutan & Tucker LLP	68.00	0.00	0.00	0.00	0.00	68.00
Securitas	33,876.07	0.00	0.00	0.00	0.00	33,876.07
The Bugman Termite & Pest Control	50.00	0.00	0.00	0.00	0.00	50.00
Toshiba Financial Services	275.23	0.00	0.00	0.00	0.00	275.23
Webb Community Management	1,880.33	0.00	0.00	0.00	0.00	1,880.33
TOTAL	<u><u>37,323.63</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>37,323.63</u></u>

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Capistrano Bay Community Services District
Profit & Loss Budget Performance
April 2016

	Apr 16	Budget	Jul '15 - Apr 16	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Parking - Railroad	0.00		0.00		5,475.00
Annual Fee for County Gate	0.00		0.00		37,800.00
Parking - Permits and OCTA Fees	0.00	264,447.00	38,199.25	37,800.00	37,800.00
Property Tax Revenue	274,426.07		813,014.26	738,897.00	777,786.00
User Fee Revenue	0.00		225,226.35	225,225.00	225,225.00
Summer Trash Collection	0.00		4,660.00	4,420.00	4,420.00
Miscellaneous Revenue	0.00	166.67	254.19	1,666.66	2,000.00
Transponder Revenue	600.00		3,325.00		
Interest Income	277.89		823.00		
Development Impact Fee Revenue	0.00	1,666.66	2,960.93	16,666.66	20,000.00
Total Income	275,303.96	266,280.33	1,088,482.98	1,024,675.32	1,072,706.00
Gross Profit	275,303.96	266,280.33	1,088,482.98	1,024,675.32	1,072,706.00
Expense					
GENERAL & ADMINISTRATIVE					
AD99-1 Apportionment Fund	10,848.94	15,677.00	41,148.49	43,805.00	46,110.00
Administrative Expense-Webb	18.75	416.67	1,180.00	4,166.67	5,000.00
Bank Charges	10.05	25.00	88.95	250.00	300.00
Board Mtg Rm Rental/Stipend	100.00	350.00	2,996.00	3,500.00	4,200.00
Communications-Phone/Internet	237.01	240.00	2,375.94	2,400.00	2,880.00
Contribution- CRBA Annual Mtg.	0.00		1,500.00	1,500.00	1,500.00
Contribution- Pacific Legal	0.00		8,500.00	8,500.00	8,500.00
Depreciation Expense	8,322.77		83,227.70		
District Auditing Services	200.00	900.00	17,395.00	9,000.00	10,800.00
Doc/Misc Storage	108.00	125.00	1,080.00	1,250.00	1,500.00
Equipment-Copy Machine Lease	275.23	303.33	2,632.81	3,033.33	3,640.00
Equipment-Copy Machine Tax	0.00	4.17	26.24	41.68	50.00
Legal Expenses	68.00	833.33	3,175.50	8,333.34	10,000.00
Liability Insurance	1,041.15	1,041.66	10,411.50	10,416.66	12,500.00
Memberships	113.99	304.16	4,499.94	3,041.66	3,650.00
MHTL Survey/ LCP Committee	0.00	583.34	280.00	5,833.34	7,000.00
Miscellaneous Expense	19.38	16.66	50.42	166.66	200.00
Notices to Community	0.00	250.00	1,914.22	2,500.00	3,000.00
Office Computer Supplies	0.00	83.33	0.00	833.34	1,000.00
Office Equipment Purchases	0.00	216.66	744.01	2,166.66	2,600.00
Office Supplies	149.12	333.33	2,520.44	3,333.33	4,000.00
Photo Copying	19.60	50.00	371.37	500.00	600.00
Police Uniforms/Laundry	0.00	58.34	82.69	583.34	700.00
Postage	11.95	54.16	272.95	541.66	650.00
Property Management Contract	1,800.00	1,800.00	18,000.00	18,000.00	21,600.00
RR Parking Expense - OCTA	0.00		36,503.00	37,800.00	37,800.00
Security-Allowance for July 4th	0.00		5,414.47	3,750.00	4,500.00
Security- Bonuses for Staff	0.00	375.00	1,600.00	1,500.00	1,800.00
Security- Contingencies	0.00	150.00	66.67	666.67	800.00
Security-Dwelling Live G. Pass	0.00	250.00	1,840.93	2,500.00	3,000.00

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**Capistrano Bay Community Services District
Profit & Loss Budget Performance
April 2016**

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	Apr 16	Budget	Jul '15 - Apr 16	YTD Budget	Annual Budget
Security-Dwelling Live Fee	564.60	565.00	5,646.00	5,650.00	6,780.00
Security- Radar Certification	130.00	12.50	130.00	125.00	150.00
Security- Securitas Contract	33,876.07	32,762.09	329,983.43	327,620.84	393,145.00
Security- Transponders	0.00	208.34	4,747.59	2,083.34	2,500.00
Security-Trans (Reader Service)	0.00	83.34	0.00	833.34	1,000.00
Website Hosting	0.00	91.67	745.00	916.67	1,100.00
Total GENERAL & ADMINISTRATIVE	57,914.61	58,230.75	591,756.31	517,142.53	604,555.00
EMPLOYEE EXPENSES					
Health Insurance	1,708.11	1,605.00	16,201.75	16,050.00	19,260.00
Payroll Processing Fees	152.25	141.67	1,681.75	1,416.67	1,700.00
Payroll Tax Expense	900.14	1,291.67	8,804.91	12,916.67	15,500.00
Salary/Wages (Manager) Don	7,376.64	7,366.67	75,710.92	73,666.67	88,400.00
Salary/Wages (Security) Jim	3,616.00	2,773.33	29,512.00	27,733.33	33,280.00
Salary/Wages (Security) Matt	640.00	2,860.00	5,744.00	28,600.00	34,320.00
Training/Seminars/Travel/Meals	0.00	125.00	699.58	1,250.00	1,500.00
Workers Comp Insurance	281.74	338.33	3,271.49	3,383.30	4,059.96
Total EMPLOYEE EXPENSES	14,674.88	16,501.67	141,626.40	165,016.64	198,019.96
LANDSCAPE MAINTENANCE					
Irrigation Repairs-Bemus	352.48	58.34	3,332.85	583.34	700.00
Landscape Contract- Bemus	1,102.50	1,125.00	11,025.00	11,250.00	13,500.00
Landscape Extras- Bemus	0.00	108.34	1,047.70	1,083.34	1,300.00
Landscape Misc.- Luna & McGee	0.00	83.34	305.16	833.34	1,000.00
Palm Tree Trimming	0.00	266.66	2,846.97	2,666.66	3,200.00
White Fly Spray	0.00	108.34	0.00	1,083.34	1,300.00
Total LANDSCAPE MAINTENANCE	1,454.98	1,750.02	18,557.68	17,500.02	21,000.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	0.00	833.34	4,250.00	8,333.34	10,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	2,500.00	3,000.00
Computer Consultant	0.00	58.34	39.99	583.34	700.00
Drains/Catch Bas/ Filter Maint.	0.00	416.66	3,889.35	4,166.66	5,000.00
Driveway Pressure Washing	235.00	250.00	2,700.00	2,500.00	3,000.00
Electrical Repair	0.00	41.66	0.00	416.66	500.00
Fire Extinguisher Refills	0.00	12.50	80.00	125.00	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.67	0.00	416.66	500.00
Gate Mech Repairs (Wooden)	0.00	179.16	1,353.50	1,791.66	2,150.00
Lighting/ Holiday at Gate Entry	0.00	250.00	3,000.00	2,500.00	3,000.00
Lighting Maint. for LS	0.00	41.67	0.00	416.67	500.00
Miscellaneous Maintenance	23.23	316.67	547.34	3,166.67	3,800.00
Mutt Mitt Disposable Bags	0.00	80.00	740.06	800.00	960.00
Painting- Oil Woodwork @ Entry	0.00	300.00	2,010.00	3,000.00	3,600.00
Patrol Vehicle Maintenance	103.00	175.00	1,725.50	1,750.00	2,100.00
Pest Control	50.00	83.33	700.00	833.33	1,000.00
Plumbing Repair	0.00	66.66	743.67	666.67	800.00
Roof Repair	0.00	41.66	0.00	416.67	500.00
Sand Grading/Tractor Service	0.00	291.67	722.00	2,916.66	3,500.00

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Accrual Basis

Capistrano Bay Community Services District Profit & Loss Budget Performance April 2016

	Apr 16	Budget	Jul '15 - Apr 16	YTD Budget	Annual Budget
Signage	209.80	41.66	855.96	416.66	500.00
Small Tools & Equipment	0.00	33.33	207.58	333.34	400.00
Street Sweeping	639.00	683.34	6,390.00	6,833.34	8,200.00
Winter Flood Cleanup	0.00	833.33	0.00	8,333.33	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	1,260.03	5,321.65	29,954.95	53,216.66	63,860.00
Utilities					
Electric- LS & Guard Shack	392.29	532.00	5,382.23	5,320.00	6,384.00
Electric- Street Lights	626.77	620.00	6,216.00	6,200.00	7,440.00
Gas	295.12	275.00	2,732.92	2,750.00	3,300.00
Trash Services	3,586.70	4,366.67	38,724.16	43,666.67	52,400.00
Water & Sewer	242.30	425.00	2,805.48	4,250.00	5,100.00
Total Utilities	5,143.18	6,218.67	55,860.79	62,186.67	74,624.00
CAPITAL IMPROVEMENTS					
Block Wall Repairs	0.00	1,250.00	0.00	12,500.00	15,000.00
District Admin Office Improv.	0.00	4,166.67	98,295.07	41,666.67	50,000.00
Guard Shack Rear Office Impr.	0.00	291.67	0.00	2,916.67	3,500.00
Northgate Storage Improvement	0.00	416.66	2,622.00	4,166.66	5,000.00
Pedestrian Sidewalk Repairs	0.00	250.00	0.00	2,500.00	3,000.00
Repair of rubber Speed Cushions	0.00	141.67	0.00	1,416.67	1,700.00
Rock Barrier Plates-3 Drain Loc	0.00	333.34	1,400.00	3,333.33	4,000.00
Seal Coating of NG Road	0.00	91.67	0.00	916.67	1,100.00
Trench Drain Repair @ 35195	0.00	233.33	0.00	2,333.33	2,800.00
Total CAPITAL IMPROVEMENTS	0.00	7,175.01	102,317.07	71,750.00	86,100.00
RESERVES					
General Reserve Contribution	610.00	2,045.59	93,873.94	20,455.84	24,547.00
Undergrounding Utilities	0.00		4,500.00		
Total RESERVES	610.00	2,045.59	98,373.94	20,455.84	24,547.00
Total Expense	81,057.68	97,243.36	1,038,447.14	907,268.36	1,072,705.96
Net Ordinary Income	194,246.28	169,036.97	50,035.84	117,406.96	0.04
Net Income	194,246.28	169,036.97	50,035.84	117,406.96	0.04

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Accrual Basis

Assessment District No. 99-1 of the Capistrano Bay CSD
Balance Sheet
As of April 30, 2016

	<u>Apr 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
WFB - Expense Fund	3,866.25
WFB - Redemption Fund	67,524.33
WFB - Reserve Fund	<u>33,532.28</u>
Total Checking/Savings	<u>104,922.86</u>
Total Current Assets	104,922.86
Other Assets	
Special Assessment Rec AD99-1	<u>36,900.00</u>
Total Other Assets	<u>36,900.00</u>
TOTAL ASSETS	<u>141,822.86</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	40,000.00
Deferred Revenue AD99-1	<u>4,923.00</u>
Total Long Term Liabilities	<u>44,923.00</u>
Total Liabilities	89,923.00
Equity	
Unrestricted Equity	17,668.79
Net Income	<u>34,231.07</u>
Total Equity	<u>51,899.86</u>
TOTAL LIABILITIES & EQUITY	<u>141,822.86</u>

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Accrual Basis

Assessment District No. 99-1 of the Capistrano Bay CSD
Profit & Loss YTD Comparison
April 2016

	<u>Apr 16</u>	<u>Jul '15 - Apr 16</u>
Ordinary Income/Expense		
Income		
AD99-1 Assessment Collections	10,848.94	41,148.49
Total Income	<u>10,848.94</u>	<u>41,148.49</u>
Expense		
AD99-1 Annual Professional Fees	0.00	2,527.52
Professional Fees	88.41	148.41
Total Expense	<u>88.41</u>	<u>2,675.93</u>
Net Ordinary Income	<u>10,760.53</u>	<u>38,472.56</u>
Other Income/Expense		
Other Income		
Interest Income	0.78	7.51
Total Other Income	<u>0.78</u>	<u>7.51</u>
Other Expense		
AD99-1 Interest Expense	0.00	4,249.00
Total Other Expense	<u>0.00</u>	<u>4,249.00</u>
Net Other Income	<u>0.78</u>	<u>-4,241.49</u>
Net Income	<u><u>10,761.31</u></u>	<u><u>34,231.07</u></u>

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