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06/09/16
Accrual Basis

Capistrano Bay Community Services District
Balance Sheet
As of May 31, 2016

ITEM NO. 7a

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
LAIF Account	214,775.14
Sunwest Bank	88,875.23
Sunwest Bank - Reserve	201,601.35
Wells Fargo- Savings	249,989.79
Farmers & Merchants Bank	620,368.03
Total Checking/Savings	<u>1,375,609.54</u>
Other Current Assets	
Prepaid Expenses	1,863.24
Total Other Current Assets	<u>1,863.24</u>
Total Current Assets	1,377,472.78
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	-86,460.66
Accum Deprec-Security	-25,089.66
Accum Deprec-Maintenance	-27,842.49
Accum Deprec -Admin	-8,342.15
Accum Deprec-Infrastructure	-484,439.54
Accum Deprec-Entryway	-331,710.58
Total Accumulated Depreciation	<u>-963,885.08</u>
Total Fixed Assets	<u>1,828,973.52</u>
TOTAL ASSETS	<u><u>3,206,446.30</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	39,217.88
Total Accounts Payable	<u>39,217.88</u>
Other Current Liabilities	
Accrued Vacations	3,127.80
Other Accrued Expenses	5,042.00
Total Other Current Liabilities	<u>8,169.80</u>
Total Current Liabilities	<u>47,387.68</u>
Total Liabilities	47,387.68
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 May 31, 2016

	<u>May 31, 16</u>
Retained Earnings	411,374.76
Net Income	<u>2,374.64</u>
Total Equity	<u>3,159,058.62</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,206,446.30</u></u>

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Accrual Basis

Capistrano Bay Community Services District
Profit & Loss YTD Comparison
May 2016

	<u>May 16</u>	<u>Jul '15 - May 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	27,074.42	840,088.68
User Fee Revenue	0.00	225,226.35
Summer Trash Collection	0.00	4,680.00
Miscellaneous Revenue	0.00	254.19
Transponder Revenue	625.00	3,950.00
Interest Income	32.92	855.92
Development Impact Fee Revenue	0.00	2,960.93
Total Income	27,732.34	1,116,215.32
Gross Profit	27,732.34	1,116,215.32
Expense		
GENERAL & ADMINISTRATIVE		
AD99-1 Apportionment Fund	3,860.25	45,008.74
Administrative Expense-Webb	0.00	1,180.00
Bank Charges	6.56	95.51
Board Mtg Rm Rental/Stipend	100.00	3,096.00
Communications-Phone/Internet	237.54	2,613.48
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Contribution- Pacific Legal	0.00	8,500.00
Depreciation Expense	8,322.77	91,550.47
District Auditing Services	-3,240.00	14,155.00
Doc/Misc Storage	108.00	1,188.00
Equipment-Copy Machine Lease	264.06	2,896.87
Equipment-Copy Machine Tax	0.00	26.24
Legal Expenses	0.00	3,175.50
Liability Insurance	1,041.15	11,452.65
Memberships	0.00	4,499.94
MHTL Survey/ LCP Committee	0.00	280.00
Miscellaneous Expense	-19.39	31.03
Notices to Community	314.83	2,229.05
Office Equipment Purchases	329.20	1,073.21
Office Supplies	127.03	2,647.47
Photo Copying	17.70	389.07
Police Uniforms/Laundry	0.00	82.69
Postage	3.72	276.67
Property Management Contract	1,800.00	19,800.00
RR Parking Expense - OCTA	0.00	36,503.00
Security-Allowance for July 4th	0.00	5,414.47
Security- Bonuses for Staff	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	6,210.60
Security- Radar Certification	0.00	130.00
Security- Securitas Contract	33,744.95	363,728.38
Security- Transponders	0.00	4,747.59
Website Hosting	310.00	1,055.00
Total GENERAL & ADMINISTRATIVE	47,892.97	639,649.28
EMPLOYEE EXPENSES		
Health Insurance	1,708.11	17,909.86
Payroll Processing Fees	158.80	1,840.55
Payroll Tax Expense	936.05	9,740.96
Salary/Wages (Manager) Don	7,376.64	83,087.56
Salary/Wages (Security) Jim	3,152.00	32,664.00
Salary/Wages (Security) Matt	1,408.00	7,152.00
Training/Seminars/Travel/Meals	0.00	699.58
Workers Comp Insurance	281.74	3,553.23
Total EMPLOYEE EXPENSES	15,021.34	156,647.74

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Capistrano Bay Community Services District
Profit & Loss YTD Comparison
May 2016

	May 16	Jul '15 - May 16
LANDSCAPE MAINTENANCE		
Irrigation Repairs-Bemus	0.00	3,332.85
Landscape Contract- Bemus	1,200.00	12,225.00
Landscape Extras- Bemus	177.82	1,225.52
Landscape Misc.- Luna & McGee	0.00	305.16
Palm Tree Trimming	0.00	2,846.97
White Fly Spray	435.22	435.22
Total LANDSCAPE MAINTENANCE	1,813.04	20,370.72
GENERAL REPAIRS & MAINTENANCE		
Beach Cleanup Expense	580.00	4,830.00
Computer Consultant	0.00	39.99
Drains/Catch Bas/ Filter Maint.	0.00	3,889.35
Driveway Pressure Washing	235.00	2,935.00
Fire Extinguisher Refills	0.00	80.00
Gate Mech Repairs (Wooden)	729.00	2,082.50
Lighting/ Holiday at Gate Entry	0.00	3,000.00
Miscellaneous Maintenance	1,202.55	1,749.89
Mutt Mitt Disposable Bags	185.30	925.36
Painting- Oil Woodwork @ Entry	0.00	2,010.00
Patrol Vehicle Maintenance	129.11	1,854.61
Pest Control	50.00	750.00
Plumbing Repair	0.00	743.67
Sand Grading/Tractor Service	640.00	1,362.00
Signage	0.00	855.96
Small Tools & Equipment	54.81	262.39
Street Sweeping	639.00	7,029.00
Total GENERAL REPAIRS & MAINTENANCE	4,444.77	34,399.72
Utilities		
Electric- LS & Guard Shack	396.35	5,778.58
Electric- Street Lights	626.77	6,842.77
Gas	210.41	2,943.33
Trash Services	3,562.34	42,286.50
Water & Sewer	259.07	3,064.55
Total Utilities	5,054.94	60,915.73
CAPITAL IMPROVEMENTS		
District Admin Office Improv.	1,166.48	99,461.55
Northgate Storage Improvement	0.00	2,622.00
Rock Barrier Plates-3 Drain Loc	0.00	1,400.00
Total CAPITAL IMPROVEMENTS	1,166.48	103,483.55
RESERVES		
General Reserve Contribution	0.00	93,873.94
Undergrounding Utilities	0.00	4,500.00
Total RESERVES	0.00	98,373.94
Total Expense	75,393.54	1,113,840.68
Net Ordinary Income	-47,661.20	2,374.64
Net Income	-47,661.20	2,374.64

Capistrano Bay Community Services District
A/P Aging Summary
As of May 31, 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	260.00	0.00	0.00	0.00	0.00	260.00
Bemus Landscape, Inc.	177.82	0.00	0.00	0.00	0.00	177.82
Coastal Maintenance	874.00	0.00	0.00	0.00	0.00	874.00
Darrell Martz General Contractor	1,166.48	0.00	0.00	0.00	0.00	1,166.48
Dwelling Live	0.00	0.00	0.00	0.00	0.00	0.00
Fenceworks, Inc.	729.00	0.00	0.00	0.00	0.00	729.00
Securitas	33,744.95	0.00	0.00	0.00	0.00	33,744.95
The Bugman Termite & Pest Control	50.00	0.00	0.00	0.00	0.00	50.00
Toshiba Financial Services	264.06	0.00	0.00	0.00	0.00	264.06
Webb Community Management	1,851.57	0.00	0.00	0.00	0.00	1,851.57
TOTAL	<u><u>39,217.88</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>39,217.88</u></u>

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

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Accrual Basis

	May 16	Budget	Jul '15 - May 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	31,111.00	38,199.25	37,800.00	37,800.00
Property Tax Revenue	27,074.42		840,088.68	770,008.00	777,786.00
User Fee Revenue	0.00		225,226.35	225,225.00	225,225.00
Summer Trash Collection	0.00		4,680.00	4,420.00	4,420.00
Miscellaneous Revenue	0.00	166.67	254.19	1,833.33	2,000.00
Transponder Revenue	625.00		3,950.00		
Interest Income	32.92		855.92		
Development Impact Fee Revenue	0.00	1,666.67	2,960.93	18,333.33	20,000.00
Total Income	27,732.34	32,944.34	1,116,215.32	1,057,619.66	1,072,706.00
Gross Profit	27,732.34	32,944.34	1,116,215.32	1,057,619.66	1,072,706.00
Expense					
GENERAL & ADMINISTRATIVE					
AD99-1 Apportionment Fund	3,860.25	1,844.00	45,008.74	45,649.00	46,110.00
Administrative Expense-Webb	0.00	416.66	1,180.00	4,583.33	5,000.00
Bank Charges	6.56	25.00	95.51	275.00	300.00
Board Mtg Rm Rental/Stipend	100.00	350.00	3,096.00	3,850.00	4,200.00
Communications-Phone/Internet	237.54	240.00	2,613.48	2,640.00	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		91,550.47		
District Auditing Services	-3,240.00	900.00	14,155.00	9,900.00	10,800.00
Doc/Misc Storage	108.00	125.00	1,188.00	1,375.00	1,500.00
Equipment-Copy Machine Lease	264.06	303.33	2,896.87	3,336.66	3,640.00
Equipment-Copy Machine Tax	0.00	4.16	26.24	45.84	50.00
Legal Expenses	0.00	833.33	3,175.50	9,166.67	10,000.00
Liability Insurance	1,041.15	1,041.67	11,452.65	11,458.33	12,500.00
Memberships	0.00	304.17	4,499.94	3,345.83	3,650.00
MHTL Survey/ LCP Committee	0.00	583.33	280.00	6,416.67	7,000.00
Miscellaneous Expense	-19.39	16.67	31.03	183.33	200.00
Notices to Community	314.83	250.00	2,229.05	2,750.00	3,000.00
Office Computer Supplies	0.00	83.33	0.00	916.67	1,000.00
Office Equipment Purchases	329.20	216.67	1,073.21	2,383.33	2,600.00
Office Supplies	127.03	333.34	2,647.47	3,666.67	4,000.00
Photo Copying	17.70	50.00	389.07	550.00	600.00
Police Uniforms/Laundry	0.00	58.33	82.69	641.67	700.00
Postage	3.72	54.17	276.67	595.83	650.00
Property Management Contract	1,800.00	1,800.00	19,800.00	19,800.00	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	4,125.00	4,500.00
Security- Bonuses for Staff	0.00	375.00	1,600.00	1,650.00	1,800.00
Security- Contingencies	0.00	66.66	671.72	733.33	800.00
Security-Dwelling Live G. Pass	0.00	250.00	1,840.93	2,750.00	3,000.00

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Accrual Basis

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

	May 16	Budget	Jul '15 - May 16	YTD Budget	Annual Budget
Security-Dwelling Live Fee	564.60	565.00	6,210.60	6,215.00	6,780.00
Security- Radar Certification	0.00	12.50	130.00	137.50	150.00
Security- Securitas Contract	33,744.95	32,762.08	363,728.38	360,382.92	393,145.00
Security- Transponders	0.00	208.33	4,747.59	2,291.67	2,500.00
Security-Trans (Reader Service)	0.00	83.33	0.00	916.67	1,000.00
Website Hosting	310.00	91.66	1,055.00	1,008.33	1,100.00
Total GENERAL & ADMINISTRATIVE	47,892.97	44,397.72	639,649.28	561,540.25	604,555.00
EMPLOYEE EXPENSES					
Health Insurance	1,708.11	1,605.00	17,909.86	17,655.00	19,260.00
Payroll Processing Fees	158.80	141.66	1,840.55	1,558.33	1,700.00
Payroll Tax Expense	936.05	1,291.66	9,740.96	14,208.33	15,500.00
Salary/Wages (Manager) Don	7,376.64	7,366.66	83,087.56	81,033.33	88,400.00
Salary/Wages (Security) Jim	3,152.00	2,773.34	32,664.00	30,506.67	33,280.00
Salary/Wages (Security) Matt	1,408.00	2,860.00	7,152.00	31,460.00	34,320.00
Training/Seminars/Travel/Meals	0.00	125.00	699.58	1,375.00	1,500.00
Workers Comp Insurance	281.74	338.33	3,553.23	3,721.63	4,059.96
Total EMPLOYEE EXPENSES	15,021.34	16,501.65	156,647.74	181,518.29	198,019.96
LANDSCAPE MAINTENANCE					
Irrigation Repairs-Bemus	0.00	58.33	3,332.85	641.67	700.00
Landscape Contract- Bemus	1,200.00	1,125.00	12,225.00	12,375.00	13,500.00
Landscape Extras- Bemus	177.82	108.33	1,225.52	1,191.67	1,300.00
Landscape Misc.- Luna & McGee	0.00	83.33	305.16	916.67	1,000.00
Palm Tree Trimming	0.00	266.67	2,846.97	2,933.33	3,200.00
White Fly Spray	435.22	108.33	435.22	1,191.67	1,300.00
Total LANDSCAPE MAINTENANCE	1,813.04	1,749.99	20,370.72	19,250.01	21,000.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	580.00	833.33	4,830.00	9,166.67	10,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	2,750.00	3,000.00
Computer Consultant	0.00	58.33	39.99	641.67	700.00
Drains/Catch Bas/ Filter Maint.	0.00	416.67	3,889.35	4,583.33	5,000.00
Driveway Pressure Washing	235.00	250.00	2,935.00	2,750.00	3,000.00
Electrical Repair	0.00	41.67	0.00	458.33	500.00
Fire Extinguisher Refills	0.00	12.50	80.00	137.50	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.67	0.00	458.33	500.00
Gate Mech Repairs (Wooden)	729.00	179.17	2,082.50	1,970.83	2,150.00
Lighting/ Holiday at Gate Entry	0.00	250.00	3,000.00	2,750.00	3,000.00
Lighting Maint. for LS	0.00	41.66	0.00	458.33	500.00
Miscellaneous Maintenance	1,202.55	316.66	1,749.89	3,483.33	3,800.00
Mutt Mitt Disposable Bags	185.30	80.00	925.36	880.00	960.00
Painting- Oil Woodwork @ Entry	0.00	300.00	2,010.00	3,300.00	3,600.00
Patrol Vehicle Maintenance	129.11	175.00	1,854.61	1,925.00	2,100.00
Pest Control	50.00	83.34	750.00	916.67	1,000.00
Plumbing Repair	0.00	66.67	743.67	733.34	800.00
Roof Repair	0.00	41.66	0.00	458.33	500.00
Sand Grading/Tractor Service	640.00	291.67	1,362.00	3,208.33	3,500.00

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Accrual Basis

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

	May 16	Budget	Jul '15 - May 16	YTD Budget	Annual Budget
Signage	0.00	41.67	855.96	458.33	500.00
Small Tools & Equipment	54.81	33.33	262.39	366.67	400.00
Street Sweeping	639.00	683.33	7,029.00	7,516.67	8,200.00
Winter Flood Cleanup	0.00	833.33	0.00	9,166.66	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	4,444.77	5,321.66	34,399.72	58,538.32	63,860.00
Utilities					
Electric- LS & Guard Shack	396.35	532.00	5,778.58	5,852.00	6,384.00
Electric- Street Lights	626.77	620.00	6,842.77	6,820.00	7,440.00
Gas	210.41	275.00	2,943.33	3,025.00	3,300.00
Trash Services	3,562.34	4,366.67	42,286.50	48,033.34	52,400.00
Water & Sewer	259.07	425.00	3,064.55	4,675.00	5,100.00
Total Utilities	5,054.94	6,218.67	60,915.73	68,405.34	74,624.00
CAPITAL IMPROVEMENTS					
Block Wall Repairs	0.00	1,250.00	0.00	13,750.00	15,000.00
District Admin Office Improv.	1,166.48	4,166.66	99,461.55	45,833.33	50,000.00
Guard Shack Rear Office Impr.	0.00	291.66	0.00	3,208.33	3,500.00
Northgate Storage Improvement	0.00	416.67	2,622.00	4,583.33	5,000.00
Pedestrian Sidewalk Repairs	0.00	250.00	0.00	2,750.00	3,000.00
Repair of Rubber Speed Cushions	0.00	141.66	0.00	1,558.33	1,700.00
Rock Barrier Plates-3 Drain Loc	0.00	333.33	1,400.00	3,666.66	4,000.00
Seal Coating of NG Road	0.00	91.67	0.00	1,008.34	1,100.00
Trench Drain Repair @ 35195	0.00	233.34	0.00	2,566.67	2,800.00
Total CAPITAL IMPROVEMENTS	1,166.48	7,174.99	103,483.55	78,924.99	86,100.00
RESERVES					
General Reserve Contribution	0.00	2,045.58	93,873.94	22,501.42	24,547.00
Undergrounding Utilities	0.00		4,500.00		
Total RESERVES	0.00	2,045.58	98,373.94	22,501.42	24,547.00
Total Expense	75,393.54	83,410.26	1,113,840.68	990,678.62	1,072,705.96
Net Ordinary Income	-47,661.20	-50,465.92	2,374.64	66,941.04	0.04
Net Income	-47,661.20	-50,465.92	2,374.64	66,941.04	0.04

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Assessment District No. 99-1 of the Capistrano Bay CSD
Balance Sheet
As of May 31, 2016

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
WFB - Expense Fund	3,660.03
WFB - Redemption Fund	72,008.51
WFB - Reserve Fund	<u>33,532.56</u>
Total Checking/Savings	<u>109,201.10</u>
Total Current Assets	109,201.10
Other Assets	
Special Assessment Rec AD99-1	<u>36,900.00</u>
Total Other Assets	<u>36,900.00</u>
TOTAL ASSETS	<u><u>146,101.10</u></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	40,623.45
Deferred Revenue AD99-1	<u>4,923.00</u>
Total Long Term Liabilities	<u>45,546.45</u>
Total Liabilities	90,546.45
Equity	
Unrestricted Equity	17,668.79
Net Income	<u>37,885.86</u>
Total Equity	<u>55,554.65</u>
TOTAL LIABILITIES & EQUITY	<u><u>146,101.10</u></u>

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

	<u>May 16</u>	<u>Jul '15 - May 16</u>
Ordinary Income/Expense		
Income		
AD99-1 Assessment Collections	3,860.25	45,008.74
Total Income	<u>3,860.25</u>	<u>45,008.74</u>
Expense		
AD99-1 Annual Professional Fees	0.00	2,527.52
Professional Fees	206.25	354.66
Total Expense	<u>206.25</u>	<u>2,882.18</u>
Net Ordinary Income	3,654.00	42,126.56
Other Income/Expense		
Other Income		
Interest Income	0.79	8.30
Total Other Income	<u>0.79</u>	<u>8.30</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	0.79	-4,240.70
Net Income	<u><u>3,654.79</u></u>	<u><u>37,885.86</u></u>

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