

12:03 PM
07/15/16
Accrual Basis

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

ITEM NO. Ba

	Jun 30, 16
ASSETS	
Current Assets	
Checking/Savings	
LAIF Account	214,775.14
Sunwest Bank	135,427.41
Sunwest Bank - Reserve	201,238.69
Wells Fargo- Savings	249,995.95
Farmers & Merchants Bank	559,067.24
Total Checking/Savings	1,360,504.43
Other Current Assets	
Prepaid Expenses	432.00
Property Tax Revenue Receivable	11,423.85
Total Other Current Assets	11,855.85
Total Current Assets	1,372,360.28
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	2,792,858.60
Accumulated Depreciation	
Accum Deprec-Structure	-86,773.39
Accum Deprec-Security	-25,089.66
Accum Deprec-Maintenance	-28,022.08
Accum Deprec -Admin	-8,361.80
Accum Deprec-Infrastructure	-487,578.36
Accum Deprec-Entryway	-336,382.56
Total Accumulated Depreciation	-972,207.85
Total Fixed Assets	1,820,650.75
TOTAL ASSETS	3,193,011.03
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	37,773.52
Total Accounts Payable	37,773.52
Other Current Liabilities	
Prepaid 2016 Annual User Fee	46,552.18
Accrued Vacations	3,127.80
Other Accrued Expenses	5,042.00
Total Other Current Liabilities	54,721.98
Total Current Liabilities	92,495.50
Total Liabilities	92,495.50
Equity	
Net investment in Cap Assets	1,921,533.58
Unrestricted	
Emergency Reserve	250,000.00
Unrestricted - Other	573,775.64
Total Unrestricted	823,775.64

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

	Jun 30, 16
Retained Earnings	411,374.76
Net Income	-56,168.45
Total Equity	<u>3,100,515.53</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,193,011.03</u></u>

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 Accrual Basis

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

	<u>Jun 16</u>	<u>Jul '15 - Jun 16</u>
Ordinary Income/Expense		
Income		
Parking - Railroad	0.00	0.00
Annual Fee for County Gate	5,475.00	5,475.00
Parking - Permits and OCTA Fees	0.00	38,199.25
Property Tax Revenue	19,170.94	859,259.62
User Fee Revenue	0.00	225,226.35
Summer Trash Collection	0.00	4,680.00
Miscellaneous Revenue	0.00	254.19
Transponder Revenue	850.00	4,800.00
Interest Income	31.00	886.92
Development Impact Fee Revenue	0.00	2,960.93
Total Income	<u>25,526.94</u>	<u>1,141,742.26</u>
Gross Profit	25,526.94	1,141,742.26
Expense		
GENERAL & ADMINISTRATIVE		
AD99-1 Apportionment Fund	963.00	45,971.74
Administrative Expense-Webb	0.00	1,180.00
Bank Charges	0.00	95.51
Board Mtg Rm Rental/Stipend	499.00	3,595.00
Communications-Phone/Internet	241.29	2,854.77
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Contribution- Pacific Legal	0.00	8,500.00
Depreciation Expense	8,322.77	99,873.24
District Auditing Services	200.00	14,355.00
Doc/Misc Storage	108.00	1,296.00
Equipment-Copy Machine Lease	264.06	3,160.93
Equipment-Copy Machine Tax	0.00	26.24
Legal Expenses	391.00	3,566.50
Liability Insurance	1,041.45	12,494.10
Memberships	0.00	4,499.94
MHTL Survey/ LCP Committee	5,480.00	5,760.00
Miscellaneous Expense	0.00	31.03
Notices to Community	0.00	2,229.05
Office Equipment Purchases	0.00	1,073.21
Office Supplies	603.47	3,250.94
Photo Copying	140.60	529.67
Police Uniforms/Laundry	0.00	82.69
Postage	29.30	305.97
Property Management Contract	1,800.00	21,600.00
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	244.37	916.09
Security-Dwelling Live G. Pass	413.40	2,254.33
Security-Dwelling Live Fee	578.54	6,789.14
Security- Radar Certification	0.00	130.00
Security- Securitas Contract	33,946.47	397,674.85
Security- Transponders	0.00	4,747.59
Website Hosting	0.00	1,055.00
Total GENERAL & ADMINISTRATIVE	<u>55,266.72</u>	<u>694,916.00</u>
EMPLOYEE EXPENSES		
Health Insurance	1,708.11	19,617.97
Payroll Processing Fees	158.80	1,999.35
Payroll Tax Expense	900.14	10,640.76
Salary/Wages (Manager) Don	7,376.64	90,464.20
Salary/Wages (Security) Jim	3,616.00	36,280.00
Salary/Wages (Security) Matt	640.00	7,792.00
Training/Seminars/Travel/Meals	0.00	699.58
Workers Comp Insurance	281.79	3,835.02
Total EMPLOYEE EXPENSES	<u>14,681.48</u>	<u>171,328.88</u>

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

	<u>Jun 16</u>	<u>Jul '15 - Jun 16</u>
LANDSCAPE MAINTENANCE		
Irrigation Repairs-Bemus	0.00	3,332.85
Landscape Contract-Bemus/Wester	1,200.00	13,425.00
Landscape Extras- Bemus/Western	628.00	1,853.52
Landscape Misc.- Luna & McGee	145.00	450.16
Palm Tree Trimming	0.00	2,846.97
White Fly Spray	0.00	435.22
Total LANDSCAPE MAINTENANCE	1,973.00	22,343.72
GENERAL REPAIRS & MAINTENANCE		
Beach Cleanup Expense	1,000.00	5,830.00
Computer Consultant	0.00	39.99
Drains/Catch Bas/ Filter Maint.	0.00	3,889.35
Driveway Pressure Washing	235.00	3,170.00
Fire Extinguisher Refills	0.00	80.00
Gate Mech Repairs (Wooden)	165.00	2,247.50
Lighting/ Holiday at Gate Entry	0.00	3,000.00
Miscellaneous Maintenance	37.38	1,787.27
Mutt Mitt Disposable Bags	0.00	925.36
Painting- Oil Woodwork @ Entry	0.00	2,010.00
Patrol Vehicle Maintenance	104.25	1,958.86
Pest Control	50.00	800.00
Plumbing Repair	0.00	743.67
Sand Grading/Tractor Service	0.00	1,362.00
Signage	0.00	855.96
Small Tools & Equipment	96.47	358.86
Street Sweeping	639.00	7,668.00
Total GENERAL REPAIRS & MAINTENANCE	2,327.10	36,726.82
Utilities		
Electric- LS & Guard Shack	372.22	6,150.80
Electric- Street Lights	626.77	7,469.54
Gas	181.08	3,124.41
Trash Services	3,562.34	45,848.84
Water & Sewer	332.12	3,396.67
Total Utilities	5,074.53	65,990.26
CAPITAL IMPROVEMENTS		
District Admin Office Improv.	0.00	99,461.55
Northgate Storage Improvement	0.00	2,622.00
Repair of Rubber Speed Cushions	4,360.04	4,360.04
Rock Barrier Plates-3 Drain Loc	0.00	1,400.00
Total CAPITAL IMPROVEMENTS	4,360.04	107,843.59
RESERVES		
General Reserve Contribution	387.50	94,261.44
Undergrounding Utilities	0.00	4,500.00
Total RESERVES	387.50	98,761.44
Total Expense	84,070.37	1,197,910.71
Net Ordinary Income	-58,543.43	-56,168.45
Net Income	-58,543.43	-56,168.45

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

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Allan McGee	145.00	0.00	0.00	0.00	0.00	145.00
Ambrose Masto	99.00	0.00	0.00	0.00	0.00	99.00
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	187.00	0.00	0.00	0.00	0.00	187.00
Securitas	33,946.47	0.00	0.00	0.00	0.00	33,946.47
Staples	105.80	0.00	0.00	0.00	0.00	105.80
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	1,902.19	0.00	0.00	0.00	0.00	1,902.19
TOTAL	<u><u>37,773.52</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>37,773.52</u></u>

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

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Accrual Basis

	Jun 16	Budget	Jul '15 - Jun 16	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Parking - Railroad	0.00		0.00		
Annual Fee for County Gate	5,475.00	5,475.00	5,475.00	5,475.00	5,475.00
Parking - Permits and OCTA Fees	0.00		36,199.25	37,800.00	37,800.00
Property Tax Revenue	19,170.94	7,778.00	859,259.62	777,786.00	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		254.19		
Transponder Revenue	850.00	166.67	4,800.00	2,000.00	2,000.00
Interest Income	31.00		886.92		
Development Impact Fee Revenue	0.00	1,666.67	2,960.93	20,000.00	20,000.00
Total Income	25,526.94	15,086.34	1,141,742.26	1,072,706.00	1,072,706.00
Expense					
Gross Profit	25,526.94	15,086.34	1,141,742.26	1,072,706.00	1,072,706.00
GENERAL & ADMINISTRATIVE					
AD99-1 Apportionment Fund	963.00	461.00	45,971.74	46,110.00	46,110.00
Administrative Expense-Webb	0.00	416.67	1,180.00	5,000.00	5,000.00
Bank Charges	0.00	25.00	96.51	300.00	300.00
Board Mtg Rm Rental/Stipend	499.00	350.00	3,595.00	4,200.00	4,200.00
Communications-Phone/Internet	241.29	240.00	2,854.77	2,880.00	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		99,873.24		
District Auditing Services	200.00	900.00	14,355.00	10,800.00	10,800.00
Doc/Misc Storage	108.00	125.00	1,296.00	1,500.00	1,500.00
Equipment-Copy Machine Lease	264.06	303.34	3,160.93	3,640.00	3,640.00
Equipment-Copy Machine Tax	0.00	4.16	26.24	50.00	50.00
Legal Expenses	391.00	833.33	3,566.50	10,000.00	10,000.00
Liability Insurance	1,041.45	1,041.67	12,494.10	12,500.00	12,500.00
Memberships	0.00	304.17	4,499.94	3,650.00	3,650.00
MHTL Survey/ LCP Committee	5,480.00	583.33	5,760.00	7,000.00	7,000.00
Miscellaneous Expense	0.00	16.67	31.03	200.00	200.00
Notices to Community	0.00	250.00	2,229.05	3,000.00	3,000.00
Office Computer Supplies	0.00	83.33	0.00	1,000.00	1,000.00
Office Equipment Purchases	0.00	216.67	1,073.21	2,600.00	2,600.00
Office Supplies	603.47	333.33	3,250.94	4,000.00	4,000.00
Photo Copying	140.60	50.00	529.67	600.00	600.00
Police Uniforms/Laundry	0.00	58.33	82.69	700.00	700.00
Postage	29.30	54.17	305.97	650.00	650.00
Property Management Contract	1,800.00	1,800.00	21,600.00	21,600.00	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	375.00	5,414.47	4,500.00	4,500.00
Security- Bonuses for Staff	0.00	150.00	1,600.00	1,800.00	1,800.00
Security- Contingencies	244.37	66.67	916.09	800.00	800.00
Security-Dwelling Live G. Pass	413.40	250.00	2,254.33	3,000.00	3,000.00

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

	Jun 16	Budget	Jul '15 - Jun 16	YTD Budget	Annual Budget
Security-Dwelling Live Fee	578.54	565.00	6,789.14	6,780.00	6,780.00
Security- Radar Certification	0.00	12.50	130.00	150.00	150.00
Security- Securitas Contract	33,946.47	32,762.08	397,674.85	393,145.00	393,145.00
Security- Transponders	0.00	208.33	4,747.59	2,500.00	2,500.00
Security-Trans (Reader Service)	0.00	83.33	0.00	1,000.00	1,000.00
Website Hosting	0.00	91.67	1,055.00	1,100.00	1,100.00
Total GENERAL & ADMINISTRATIVE	55,266.72	43,014.75	694,916.00	604,555.00	604,555.00
EMPLOYEE EXPENSES					
Health Insurance	1,708.11	1,605.00	19,617.97	19,260.00	19,260.00
Payroll Processing Fees	158.80	141.67	1,999.35	1,700.00	1,700.00
Payroll Tax Expense	900.14	1,291.67	10,640.76	15,500.00	15,500.00
Salary/Wages (Manager) Don	7,376.64	7,366.67	90,464.20	88,400.00	88,400.00
Salary/Wages (Security) Jim	3,616.00	2,773.33	36,280.00	33,280.00	33,280.00
Salary/Wages (Security) Matt	640.00	2,860.00	7,792.00	34,320.00	34,320.00
Training/Seminars/Travel/Meals	0.00	125.00	699.58	1,500.00	1,500.00
Workers Comp Insurance	281.79	338.33	3,835.02	4,059.96	4,059.96
Total EMPLOYEE EXPENSES	14,681.48	16,501.67	171,328.88	198,019.96	198,019.96
LANDSCAPE MAINTENANCE					
Irrigation Repairs-Bemus	0.00	58.33	3,332.85	700.00	700.00
Landscape Contract-Bemus/Wester	1,200.00	1,125.00	13,425.00	13,500.00	13,500.00
Landscape Extras- Bemus/Western	628.00	108.33	1,853.52	1,300.00	1,300.00
Landscape Misc.- Luna & McGee	145.00	83.33	450.16	1,000.00	1,000.00
Palm Tree Trimming	0.00	266.67	2,846.97	3,200.00	3,200.00
White Fly Spray	0.00	108.33	435.22	1,300.00	1,300.00
Total LANDSCAPE MAINTENANCE	1,973.00	1,749.99	22,343.72	21,000.00	21,000.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	1,000.00	833.33	5,830.00	10,000.00	10,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	3,000.00	3,000.00
Computer Consultant	0.00	58.33	39.99	700.00	700.00
Drains/Catch Bas/ Filter Maint.	0.00	416.67	3,889.35	5,000.00	5,000.00
Driveway Pressure Washing	235.00	250.00	3,170.00	3,000.00	3,000.00
Electrical Repair	0.00	41.67	0.00	500.00	500.00
Fire Extinguisher Refills	0.00	12.50	80.00	150.00	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.67	0.00	500.00	500.00
Gate Mech Repairs (Wooden)	165.00	179.17	2,247.50	2,150.00	2,150.00
Lighting/ Holiday at Gate Entry	0.00	250.00	3,000.00	3,000.00	3,000.00
Lighting Maint. for LS	0.00	41.67	0.00	500.00	500.00
Miscellaneous Maintenance	37.38	316.67	1,787.27	3,800.00	3,800.00
Mutt Mitt Disposable Bags	0.00	80.00	925.36	960.00	960.00
Painting- Oil Woodwork @ Entry	0.00	300.00	2,010.00	3,600.00	3,600.00
Patrol Vehicle Maintenance	104.25	175.00	1,958.86	2,100.00	2,100.00
Pest Control	50.00	83.33	800.00	1,000.00	1,000.00
Plumbing Repair	0.00	66.66	743.67	800.00	800.00
Roof Repair	0.00	41.67	0.00	500.00	500.00
Sand Grading/Tractor Service	0.00	291.67	1,362.00	3,500.00	3,500.00

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Accrual Basis

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

	Jun 16	Budget	Jul '15 - Jun 16	YTD Budget	Annual Budget
Signage	0.00	41.67	855.96	500.00	500.00
Small Tools & Equipment	96.47	33.33	358.86	400.00	400.00
Street Sweeping	639.00	683.33	7,668.00	8,200.00	8,200.00
Winter Flood Cleanup	0.00	833.34	0.00	10,000.00	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	2,327.10	5,321.68	36,726.82	63,860.00	63,860.00
Utilities					
Electric- LS & Guard Shack	372.22	532.00	6,150.80	6,384.00	6,384.00
Electric- Street Lights	626.77	620.00	7,469.54	7,440.00	7,440.00
Gas	181.08	275.00	3,124.41	3,300.00	3,300.00
Trash Services	3,562.34	4,366.66	45,848.84	52,400.00	52,400.00
Water & Sewer	332.12	425.00	3,396.67	5,100.00	5,100.00
Total Utilities	5,074.53	6,218.66	65,990.26	74,624.00	74,624.00
CAPITAL IMPROVEMENTS					
Block Wall Repairs	0.00	1,250.00	0.00	15,000.00	15,000.00
District Admin Office Improv.	0.00	4,166.67	99,461.55	50,000.00	50,000.00
Guard Shack Rear Office Impr.	0.00	291.67	0.00	3,500.00	3,500.00
Northgate Storage Improvement	0.00	416.67	2,622.00	5,000.00	5,000.00
Pedestrian Sidewalk Repairs	0.00	250.00	0.00	3,000.00	3,000.00
Repair of Rubber Speed Cushions	4,360.04	141.67	4,360.04	1,700.00	1,700.00
Rock Barrier Plates-3 Drain Loc	0.00	333.34	1,400.00	4,000.00	4,000.00
Seal Coating of NG Road	0.00	91.66	0.00	1,100.00	1,100.00
Trench Drain Repair @ 35195	0.00	233.33	0.00	2,800.00	2,800.00
Total CAPITAL IMPROVEMENTS	4,360.04	7,175.01	107,843.59	86,100.00	86,100.00
RESERVES					
General Reserve Contribution	387.50	2,045.58	94,261.44	24,547.00	24,547.00
Undergrounding Utilities	0.00		4,500.00		
Total RESERVES	387.50	2,045.58	98,761.44	24,547.00	24,547.00
Total Expense	84,070.37	82,027.34	1,197,910.71	1,072,705.96	1,072,705.96
Net Ordinary Income	-58,543.43	-66,941.00	-56,168.45	0.04	0.04
Net Income	-58,543.43	-66,941.00	-56,168.45	0.04	0.04

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Accrual Basis

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

	<u>Jun 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
WFB - Expense Fund	3,354.25
WFB - Redemption Fund	72,009.09
WFB - Reserve Fund	<u>33,532.84</u>
Total Checking/Savings	108,896.18
Other Current Assets	
Due from Other Governments	<u>963.00</u>
Total Other Current Assets	<u>963.00</u>
Total Current Assets	109,859.18
Other Assets	
Special Assessment Rec AD99-1	<u>36,900.00</u>
Total Other Assets	<u>36,900.00</u>
TOTAL ASSETS	<u>146,759.18</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>38,543.94</u>
Total Equity	<u>56,212.73</u>
TOTAL LIABILITIES & EQUITY	<u>146,759.18</u>

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07/14/16
Accrual Basis

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

	<u>Jun 16</u>	<u>Jul '15 - Jun 16</u>
Ordinary Income/Expense		
Income		
AD99-1 Assessment Collections	963.00	45,971.74
Total Income	<u>963.00</u>	<u>45,971.74</u>
Expense		
AD99-1 Annual Professional Fees	0.00	2,527.52
Professional Fees	305.81	660.47
Total Expense	<u>305.81</u>	<u>3,187.99</u>
Net Ordinary Income	657.19	42,783.75
Other Income/Expense		
Other Income		
Interest Income	0.89	9.19
Total Other Income	<u>0.89</u>	<u>9.19</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	0.89	-4,239.81
Net Income	<u>658.08</u>	<u>38,543.94</u>