

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

ITEM NO. 8a

	<u>Oct 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
LAIF Account	215,394.12
Sunwest Bank	12,901.66
Sunwest Bank - Reserve	306,972.06
Wells Fargo- Savings	250,021.22
Farmers & Merchants Bank	457,186.87
Total Checking/Savings	<u>1,242,475.93</u>
Accounts Receivable	
A/R 2016 Summer Trash Fee	270.00
A/R 2016 Annual User Fee	5,910.92
Total Accounts Receivable	<u>6,180.92</u>
Other Current Assets	
Prepaid Expenses	12,031.86
Total Other Current Assets	<u>12,031.86</u>
Total Current Assets	<u>1,260,688.71</u>
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	(88,024.31)
Accum Deprec-Security	(25,089.66)
Accum Deprec-Maintenance	(28,740.44)
Accum Deprec -Admin	(8,440.40)
Accum Deprec-Infrastructure	(500,133.64)
Accum Deprec-Entryway	(355,070.48)
Total Accumulated Depreciation	<u>(1,005,498.93)</u>
Total Fixed Assets	<u>1,787,359.67</u>
TOTAL ASSETS	<u><u>3,048,048.38</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	38,919.18
Total Accounts Payable	<u>38,919.18</u>
Other Current Liabilities	
Prepaid 2016 Parking Permit/Fee	400.00
Encroachment Permit Deposits	1,000.00
Accrued Vacations	3,127.80
Other Accrued Expenses	5,042.00
Total Other Current Liabilities	<u>9,569.80</u>
Total Current Liabilities	<u>48,488.98</u>
Total Liabilities	48,488.98
Equity	
Net investment in Cap Assets	1,921,533.58

5:02 PM
11/17/16
Accrual Basis

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

	<u>Oct 31, 16</u>
Unrestricted	
Emergency Reserve	250,000.00
Unrestricted - Other	573,775.64
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Total Unrestricted	823,775.64
Retained Earnings	356,915.78
Net Income	(102,665.60)
	<hr/>
Total Equity	2,999,559.40
	<hr/>
TOTAL LIABILITIES & EQUITY	3,048,048.38
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**Capistrano Bay Community Services District
 Profit & Loss YTD Comparison
 October 2016**

	Oct 16	Jul - Oct 16
Ordinary Income/Expense		
Income		
Property Tax Revenue	872.04	21,241.91
User Fee Revenue	0.00	225,226.35
Summer Trash Collection	4,491.00	4,491.00
Transponder Revenue	550.00	2,150.00
Interest Income	366.49	753.67
Total Income	<u>6,279.53</u>	<u>253,862.93</u>
Gross Profit	6,279.53	253,862.93
Expense		
GENERAL & ADMINISTRATIVE		
Administrative Expense-Webb	0.00	393.75
Auditing Services (RAMS & CPA)	185.00	260.00
Accounting Services (AD99-1)	200.00	800.00
Bank Charges	0.00	3.94
Communications-Phone/Internet	239.75	943.34
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Depreciation Expense	8,322.77	33,291.08
Doc/Misc Storage	60.00	384.00
Equipment-Copy Machine Lease	264.06	1,056.24
Equipment-Copy Machine Tax	0.00	65.12
Legal Expenses	102.00	4,050.76
Liability Insurance	1,216.09	4,433.04
Memberships	0.00	2,024.95
Misc General Expenses	101.49	191.49
Office Equipment (computer etc)	0.00	22.12
Office Supplies (incl. postage)	226.00	870.18
Photo Copying	17.30	73.70
Property Management Contract	1,800.00	7,200.00
RR Parking Expense - OCTA	36,755.00	36,755.00
Security-Allowance for July 4th	0.00	3,387.34
Security-Dwelling Live G. Pass	0.00	1,154.68
Security-Dwelling Live Fee	578.54	2,314.16
Security- Securitas Contract	33,744.95	135,559.88
Security- Transponders	0.00	2,606.95
Website Hosting	110.00	470.00
Total GENERAL & ADMINISTRATIVE	<u>83,922.95</u>	<u>239,811.72</u>
EMPLOYEE EXPENSES		
Health Insurance	1,707.94	6,831.93
Payroll Processing Fees	158.80	631.55
Payroll Tax Expense	876.48	3,706.61
Salary/Wages (Manager) Don	7,524.18	30,096.72
Salary/Wages (Security) Jim	2,425.50	12,746.25
Salary/Wages (Security) Matt	1,507.50	5,393.50
Training/Seminars/Travel/Meals	0.00	186.00
Workers Comp Insurance	287.89	680.76
Total EMPLOYEE EXPENSES	<u>14,488.29</u>	<u>60,273.32</u>
LANDSCAPE MAINTENANCE		
Irrigation Repairs-Western	0.00	19.80
Landscape Contract-Western	1,200.00	4,800.00
Landscape Extras- Western	0.00	4,341.95
Palm Tree Trimming	0.00	2,430.00
White Fly Spray	510.22	510.22
Total LANDSCAPE MAINTENANCE	<u>1,710.22</u>	<u>12,101.97</u>

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

	<u>Oct 16</u>	<u>Jul - Oct 16</u>
GENERAL REPAIRS & MAINTENANCE		
Beach Cleanup Expense	0.00	420.00
Computer Consultant	0.00	285.00
Drains/Catch Bas/ Filter Maint.	0.00	550.00
Driveway Pressure Washing	235.00	940.00
Electrical Repair	0.00	2,185.00
Gate Mech Repairs (Wooden)	0.00	661.00
Lighting/ Holiday at Gate Entry	0.00	1,500.00
Miscellaneous Maintenance	10.79	855.04
Mutt Mitt Disposable Bags	0.00	361.59
Painting- Oil Woodwork @ Entry	0.00	3,250.00
Patrol Vehicle Maintenance	105.70	528.50
Pest Control	50.00	200.00
Plumbing Repair	0.00	280.00
Signage	1,066.61	1,161.40
Small Tools & Equipment	0.00	439.23
Street Sweeping	639.00	2,556.00
Total GENERAL REPAIRS & MAINTENANCE	<u>2,107.10</u>	<u>16,172.76</u>
Utilities		
Electric- LS & Guard Shack	362.10	1,478.96
Electric- Street Lights	628.18	2,509.87
Gas	235.45	758.82
Trash Services	4,870.34	19,064.01
Water & Sewer	564.90	1,673.66
Total Utilities	<u>6,660.97</u>	<u>25,485.32</u>
RESERVES		
Gen Rsrv Shoreline Protection	1,134.84	1,134.84
Gen Reserve Underground Utility	1,500.00	1,548.60
Total RESERVES	<u>2,634.84</u>	<u>2,683.44</u>
Total Expense	<u>111,524.37</u>	<u>356,528.53</u>
Net Ordinary Income	<u>(105,244.84)</u>	<u>(102,665.60)</u>
Net Income	<u><u>(105,244.84)</u></u>	<u><u>(102,665.60)</u></u>

Capistrano Bay Community Services District

A/P Aging Summary

As of October 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	78.25	0.00	0.00	0.00	0.00	78.25
Audit Adj.	0.00	0.00	0.00	0.00	0.00	0.00
Bachtelle Vossman & Company	385.00	0.00	0.00	0.00	0.00	385.00
Bemus Landscape, Inc.	0.00	0.00	0.00	0.00	0.00	0.00
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	102.00	0.00	0.00	0.00	0.00	102.00
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
Utility Specialists	1,500.00	0.00	0.00	0.00	0.00	1,500.00
Webb Community Management	1,845.92	0.00	0.00	0.00	0.00	1,845.92
Western Landscape Maintenance Plus Inc	75.00	0.00	0.00	0.00	0.00	75.00
TOTAL	<u>38,919.18</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>38,919.18</u>

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

10:39 AM
 11/21/16
 Accrual Basis

	Oct 16	Budget	Jul - Oct 16	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
AD99-1 Bond Collections	0.00		0.00		46,000.00
Annual Fee for County Gate	0.00		0.00		5,475.00
Parking - Permits and OCTA Fees	0.00		0.00		38,200.00
Property Tax Revenue	872.04		21,241.91		795,906.00
User Fee Revenue	0.00		225,226.35	225,225.00	225,225.00
Summer Trash Collection	4,491.00	4,320.00	4,491.00	4,320.00	4,320.00
Transponder Revenue	550.00	312.50	2,150.00	1,250.00	3,750.00
Interest Income	366.49	68.75	753.67	275.00	825.00
Development Impact Fee Revenue	0.00	250.00	0.00	1,000.00	3,000.00
Total Income	6,279.53	4,951.25	253,862.93	232,070.00	1,122,701.00
Gross Profit	6,279.53	4,951.25	253,862.93	232,070.00	1,122,701.00
Expense					
GENERAL & ADMINISTRATIVE					
AD99-1 Bond Payments	0.00		0.00		46,000.00
Administrative Expense-Webb	0.00		393.75	833.34	2,500.00
Auditing Services (RAMS & CPA)	185.00	1,085.42	260.00	4,341.67	13,025.00
Accounting Services (AD99-1)	200.00	200.00	800.00	800.00	2,400.00
Bank Charges	0.00	16.67	3.94	66.67	200.00
Board Mtg Rm Rental/Stipend	0.00	369.59	0.00	1,478.34	4,435.00
Communications-Phone/Internet	239.75	240.00	943.34	960.00	2,880.00
Contribution- CRBA Annual Mtg.	0.00		1,500.00	1,500.00	1,500.00
Contribution- Pacific Legal	0.00	10,000.00	0.00	10,000.00	10,000.00
Depreciation Expense	8,322.77		33,291.08		
Doc/Misc Storage	60.00	28.33	384.00	113.33	340.00
Equipment-Copy Machine Lease	264.06	313.33	1,056.24	1,253.34	3,760.00
Equipment-Copy Machine Tax	0.00	5.83	65.12	23.33	70.00
Legal Expenses	102.00	683.34	4,050.76	2,733.34	8,200.00
Liability Insurance	1,216.09	1,041.66	4,433.04	4,166.66	12,500.00
Memberships	0.00	391.67	2,024.95	1,566.66	4,700.00
MHTL Survey/ LCP Committee	0.00	533.34	0.00	2,133.33	6,400.00
Misc General Expenses	101.49	16.67	191.49	66.67	200.00
Notices to Community	0.00	250.00	0.00	1,000.00	3,000.00
Office Equipment (computer etc)	0.00	216.67	22.12	866.67	2,600.00
Office Supplies (incl. postage)	226.00	291.67	870.18	1,166.67	3,500.00
Photo Copying	17.30	50.00	73.70	200.00	600.00
Police Uniforms/Laundry	0.00	41.66	0.00	166.66	500.00
Property Management Contract	1,800.00	1,800.00	7,200.00	7,200.00	21,600.00
RR Parking Expense - OCTA	36,755.00		36,755.00		37,600.00
Security-Allowance for July 4th	0.00		3,387.34	5,500.00	5,500.00
Security- Bonuses for Staff	0.00	150.00	0.00	600.00	1,800.00
Security- Contingencies	0.00	66.67	0.00	266.67	800.00
Security-Dwelling Live G. Pass	0.00	208.34	1,154.68	833.34	2,500.00
Security-Dwelling Live Fee	578.54	580.00	2,314.16	2,320.00	6,960.00
Security- Radar Certification	0.00	12.50	0.00	50.00	150.00

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

10:39 AM
11/21/16
Accrual Basis

	Oct 16	Budget	Jul - Oct 16	YTD Budget	Annual Budget
Security- Securitas Contract	33,744.95	33,745.00	135,559.88	134,980.00	404,940.00
Security- Transponders	0.00	364.58	2,606.95	1,458.33	4,375.00
Security-Trans (Reader Service)	0.00	83.34	0.00	333.34	1,000.00
Website Hosting	110.00	91.67	470.00	366.67	1,100.00
Total GENERAL & ADMINISTRATIVE	83,922.95	53,086.29	239,811.72	189,345.03	617,635.00
EMPLOYEE EXPENSES					
Health Insurance	1,707.94	1,750.50	6,831.93	7,002.00	21,006.00
Payroll Processing Fees	158.80	183.33	631.55	733.33	2,200.00
Payroll Tax Expense	876.48	1,326.66	3,706.61	5,306.66	15,920.00
Salary/Wages (Manager) Don	7,524.18	7,500.00	30,096.72	30,000.00	90,000.00
Salary/Wages (Security) Jim	2,425.50	2,860.00	12,746.25	11,440.00	34,320.00
Salary/Wages (Security) Matt	1,507.50	2,903.34	5,393.50	11,613.34	34,840.00
Training/Seminars/Travel/Meals	0.00	179.17	186.00	716.66	2,150.00
Workers Comp Insurance	287.89	350.84	680.76	1,403.34	4,210.00
Total EMPLOYEE EXPENSES	14,488.29	17,053.84	60,273.32	68,215.33	204,646.00
LANDSCAPE MAINTENANCE					
Irrigation Repairs-Western	0.00	83.34	19.80	333.34	1,000.00
Landscape Contract-Western	1,200.00	1,200.00	4,800.00	4,800.00	14,400.00
Landscape Extras- Western	0.00	233.33	4,341.95	933.33	2,800.00
Landscape Misc.- Luna	0.00	50.00	0.00	200.00	600.00
Palm Tree Trimming	0.00	233.33	2,430.00	933.33	2,800.00
White Fly Spray	510.22	83.34	510.22	333.34	1,000.00
Total LANDSCAPE MAINTENANCE	1,710.22	1,883.34	12,101.97	7,533.34	22,600.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	0.00	833.33	420.00	3,333.33	10,000.00
Block Wall and Fence Repair	0.00	250.00	0.00	1,000.00	3,000.00
Computer Consultant	0.00	58.33	285.00	233.33	700.00
Drains/Catch Bas/ Filter Maint.	0.00	416.67	550.00	1,666.66	5,000.00
Driveway Pressure Washing	235.00	266.66	940.00	1,066.66	3,200.00
Electrical Repair	0.00	225.00	2,185.00	900.00	2,700.00
Fire Extinguisher Refills	0.00	12.50	0.00	50.00	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.67	0.00	166.66	500.00
Gate Mech Repairs (Wooden)	0.00	179.17	661.00	716.67	2,150.00
Lighting/ Holiday at Gate Entry	0.00	250.00	1,500.00	1,000.00	3,000.00
Lighting Maint. for LS	0.00	41.66	0.00	166.66	500.00
Miscellaneous Maintenance	10.79	316.66	855.04	1,266.66	3,800.00
Mutt Mitt Disposable Bags	0.00	80.00	361.59	320.00	960.00
Painting- Oil Woodwork @ Entry	0.00	600.00	3,250.00	2,400.00	7,200.00
Patrol Vehicle Maintenance	105.70	133.34	528.50	533.34	1,600.00
Pest Control	50.00	83.34	200.00	333.34	1,000.00
Plumbing Repair	0.00	66.67	280.00	266.67	800.00
Roof Repair	0.00	41.67	0.00	166.66	500.00
Sand Grading/Tractor Service	0.00	291.66	0.00	1,166.66	3,500.00
Signage	1,066.61	41.67	1,161.40	166.67	500.00
Small Tools & Equipment	0.00	33.34	439.23	133.34	400.00

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

10:39 AM
 11/21/16
 Accrual Basis

	Oct 16	Budget	Jul - Oct 16	YTD Budget	Annual Budget
Street Sweeping	639.00	683.33	2,556.00	2,733.33	8,200.00
Winter Roadway Cleanup-flooding	0.00	833.34	0.00	3,333.34	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	2,107.10	5,780.01	16,172.76	23,119.98	69,360.00
Utilities					
Electric- LS & Guard Shack	362.10	516.67	1,478.96	2,066.67	6,200.00
Electric- Street Lights	628.18	625.00	2,509.87	2,500.00	7,500.00
Gas	235.45	275.00	758.82	1,100.00	3,300.00
Trash Services	4,870.34	4,291.66	19,064.01	17,166.66	51,500.00
Water & Sewer	564.90	316.67	1,673.66	1,266.67	3,800.00
Total Utilities	6,660.97	6,025.00	25,485.32	24,100.00	72,300.00
CAPITAL IMPROVEMENTS					
Block Wall Repairs	0.00	1,250.00	0.00	5,000.00	15,000.00
District Admin Office Interior	0.00	208.33	0.00	833.33	2,500.00
Guard Shack Rear Office Impr.	0.00	291.67	0.00	1,166.67	3,500.00
Pedestrian Sidewalk Repairs	0.00	250.00	0.00	1,000.00	3,000.00
Rock Barrier Plates-6 Drains	0.00	125.00	0.00	500.00	1,500.00
Seal Coating of NG Road	0.00	91.66	0.00	366.66	1,100.00
Trench Drain Repair @ 35195	0.00	233.34	0.00	933.34	2,800.00
Total CAPITAL IMPROVEMENTS	0.00	2,450.00	0.00	9,800.00	29,400.00
RESERVES					
Gen Reserve Contribution	0.00	8,896.66	0.00	35,586.66	106,760.00
Gen Rsrv Shoreline Protection	1,134.84		1,134.84		
Gen Reserve Underground Utility	1,500.00		1,548.60		
Total RESERVES	2,634.84	8,896.66	2,683.44	35,586.66	106,760.00
Total Expense	111,524.37	95,175.14	356,528.53	357,700.34	1,122,701.00
Net Ordinary Income	(105,244.84)	(90,223.89)	(102,665.60)	(125,630.34)	0.00
Net Income	(105,244.84)	(90,223.89)	(102,665.60)	(125,630.34)	0.00

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

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 since 1907.
 Deposit more today.**

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

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Business Checking		Number of Enclosures	15
Account Number	3278	Statement Dates	10/03/16 thru 10/31/16
Beginning Balance	371,427.68	Days in the statement period	29
5 Deposits/Credits	301,470.04	Average Ledger	394,550.48
36 Checks/Debits	202,284.46		
Service Charge	.00		
Interest Paid	.00		
Ending Balance	470,613.26		

Deposits and Other Credits

Date	Description	Amount
10/05	Deposit	125.00
10/13	County of Orange EDI PYMNT 091000015208847 7956000928 C	872.04
10/17	Deposit	48.00
10/26	Deposit	425.00
10/26	Deposit	300,000.00

Checks and Other Debits

Date	Description	Amount
10/03	USBEquipFinance CNTRCT PMT 042000017526443 9800000157	264.06-
10/04	POS DEB 1141 10/04/16 045001 ARCO #42345 AMPM DANA POINT CA	34.97-
10/05	SD GAS & ELEC PAID SDGE 122000493774022 1951184800 PP	17.32-
10/05	SD GAS & ELEC PAID SDGE 122000493775232 1951184800 PP	362.10-
10/05	DBT CRD 0406 10/05/16 00039400 COASTAL BLUE	47.39-

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Date 10/31/16

Account No.

3278

Enclosures

15

Business Checking

3278 (Continued)

Date	Description	Checks and Other Debits	Amount
	33091 CA		
	SAN JUAN CAPICA		
10/06	DBT CRD 0401 10/06/16 92916001	SMARTNFINAL39910503993	67.67-
	34091 DO		
	CAPISTRANO BCCA		
10/07	CALPERS 1800 122000497601857	1946207465 CCD	1,707.94-
10/07	POS DEB 1134 10/07/16 96270185	DENAULTS T/V HDWE #2	10.79-
	535 N EL CAMINO REAL		
	SAN CLEMENTE CA		
10/11	DBT CRD 0849 10/08/16 10500228	STAPLES 00103853	60.47-
	33959 DO		
	SAN JUAN CAPICA		
10/11	DBT CRD 1920 10/09/16 20696610	1-800-FLOWERS/CONROY S	101.49-
	2240 S.		
	07149798000 CA		
10/12	SO CAL GAS SIMPLEPAY 122000490193815	1991052494 PPD	235.45-
10/13	POS DEB 1413 10/13/16 045001	ARCO #42345 AMPM	36.77-
	DANA POINT CA		
10/14	TELEPAYROLL PAYROL FEE 122201190114907	1953419391 CCD	83.80-
10/14	TELEPAYROLL TAXPAYMENT 122201190114592	1953419391 CCD	1,995.66-
10/14	TELEPAYROLL DDEP PAYCHECK 122201190111282	1953419391 PP	4,536.10-
10/17	COX COMM ORG BANKDRAFT 091000016858913	3841527255 PPD	230.74-
10/17	SD GAS & ELEC PAID SDGE 122000493904294	1951184800 PP	610.86-
10/21	SOUTH COAST WD WATER BILL 122000499287856	1956002977	51.78-
10/21	SOUTH COAST WD WATER BILL 122000499287376	1956002977	87.63-
10/21	SOUTH COAST WD WATER BILL 122000499287855	1956002977	425.49-
10/21	POS DEB 1341 10/21/16 045001	ARCO #42345 AMPM	33.96-
	DANA POINT CA		

--- CHECKS IN NUMBER ORDER ---

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
10/06	8369	3,649.80	10/13	8374	413.40	10/31	8385*	90.00
10/04	8370	975.00	10/04	8375	2,275.00	10/31	8386	1,635.22
10/06	8371	140.00	10/31	8378*	33,744.95	10/28	8387	36,755.00
10/31	8372	550.00	10/31	8380*	200.00	10/27	8388	106,760.00
10/11	8373	460.18	10/28	8383*	1,597.00	10/27	908376*	2,036.47

* Denotes missing check numbers

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
10/03	371,163.62	10/11	361,378.50	10/21	353,556.90
10/04	367,878.65	10/12	361,143.05	10/26	653,981.90
10/05	367,576.84	10/13	361,564.92	10/27	545,185.43
10/06	363,719.37	10/14	354,949.36	10/28	506,833.43
10/07	362,000.64	10/17	354,155.76	10/31	470,613.26

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11/15/16

Accrual Basis

Assessment District No. 99-1 of the Capistrano Bay CSD

Balance Sheet

As of October 31, 2016

	<u>Oct 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
WFB - Expense Fund	1,340.60
WFB - Redemption Fund	24,786.64
WFB - Reserve Fund	<u>33,533.96</u>
Total Checking/Savings	<u>59,661.20</u>
Total Current Assets	59,661.20
Other Assets	
Special Assessment Rec AD99-1	<u>36,900.00</u>
Total Other Assets	<u>36,900.00</u>
TOTAL ASSETS	<u><u>96,561.20</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Bonds Payable AD99-1 (Current)	<u>40,000.00</u>
Total Other Current Liabilities	<u>40,000.00</u>
Total Current Liabilities	40,000.00
Long Term Liabilities	
Deferred Revenue AD99-1	<u>4,923.00</u>
Total Long Term Liabilities	<u>4,923.00</u>
Total Liabilities	44,923.00
Equity	
Unrestricted Equity	56,836.18
Net Income	<u>-5,197.98</u>
Total Equity	<u>51,638.20</u>
TOTAL LIABILITIES & EQUITY	<u><u>96,561.20</u></u>

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11/15/16

Accrual Basis

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

	<u>Oct 16</u>	<u>Jul - Oct 16</u>
Ordinary Income/Expense		
Expense		
AD99-1 Annual Professional Fees	0.00	1,500.00
Professional Fees	422.99	513.74
Total Expense	<u>422.99</u>	<u>2,013.74</u>
Net Ordinary Income	-422.99	-2,013.74
Other Income/Expense		
Other Income		
Interest Income	0.51	3.26
Total Other Income	<u>0.51</u>	<u>3.26</u>
Other Expense		
AD99-1 Interest Expense	0.00	3,187.50
Total Other Expense	<u>0.00</u>	<u>3,187.50</u>
Net Other Income	<u>0.51</u>	<u>-3,184.24</u>
Net Income	<u><u>-422.48</u></u>	<u><u>-5,197.98</u></u>