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01/20/17

Accrual Basis

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

**ITEM NO. 8a**

	<u>Dec 31, 16</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
LAIF Account	215,394.12
Sunwest Bank	48,958.00
Sunwest Bank - Reserve	303,578.44
Wells Fargo- Savings	250,033.76
Farmers & Merchants Bank	751,976.04
<b>Total Checking/Savings</b>	<u>1,569,940.36</u>
Accounts Receivable	
A/R 2016 Summer Trash Fee	90.00
A/R 2016 Parking Permits & Fees	3,100.00
A/R 2016 Annual User Fee	4,834.57
<b>Total Accounts Receivable</b>	<u>8,024.57</u>
Other Current Assets	
Prepaid Expenses	9,023.90
<b>Total Other Current Assets</b>	<u>9,023.90</u>
<b>Total Current Assets</b>	<u>1,586,988.83</u>
<b>Fixed Assets</b>	
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
<b>Total Depreciable assets</b>	<u>2,792,858.60</u>
Accumulated Depreciation	
Accum Deprec-Structure	(88,649.77)
Accum Deprec-Security	(25,089.66)
Accum Deprec-Maintenance	(29,099.62)
Accum Deprec -Admin	(8,479.70)
Accum Deprec-Infrastructure	(506,411.28)
Accum Deprec-Entryway	(364,414.44)
<b>Total Accumulated Depreciation</b>	<u>(1,022,144.47)</u>
<b>Total Fixed Assets</b>	<u>1,770,714.13</u>
<b>TOTAL ASSETS</b>	<u><u>3,357,702.96</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	44,705.65
<b>Total Accounts Payable</b>	<u>44,705.65</u>
Other Current Liabilities	
Prepaid 2016 Parking Permit/Fee	99.99
Encroachment Permit Deposits	2,000.00
Accrued Vacations	3,127.80
Other Accrued Expenses	5,042.00
<b>Total Other Current Liabilities</b>	<u>10,269.79</u>
<b>Total Current Liabilities</b>	<u>54,975.44</u>
<b>Total Liabilities</b>	54,975.44
Equity	
Net investment in Cap Assets	1,921,533.58

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Accrual Basis

Capistrano Bay Community Services District

**Balance Sheet**

As of December 31, 2016

	<u>Dec 31, 16</u>
Unrestricted	
Emergency Reserve	250,000.00
Unrestricted - Other	<u>573,775.64</u>
Total Unrestricted	823,775.64
Retained Earnings	356,915.78
Net Income	<u>200,502.52</u>
Total Equity	<u>3,302,727.52</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>3,357,702.96</u></u></b>

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

	<u>Dec 16</u>	<u>Jul - Dec 16</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Parking - Permits and OCTA Fees	38,200.00	38,200.00
Property Tax Revenue	357,358.83	463,146.25
User Fee Revenue	0.00	225,226.35
Summer Trash Collection	0.00	4,491.00
Transponder Revenue	175.00	2,650.00
Interest Income	69.45	892.59
<b>Total Income</b>	<u>395,803.28</u>	<u>734,606.19</u>
<b>Gross Profit</b>	395,803.28	734,606.19
<b>Expense</b>		
<b>GENERAL &amp; ADMINISTRATIVE</b>		
Administrative Expense-Webb	0.00	618.75
Auditing Services (RAMS & CPA)	3,533.00	3,793.00
Accounting Services (AD99-1)	200.00	1,200.00
Bank Charges	0.00	3.94
Board Mtg Rm Rental/Stipend	2,896.00	2,896.00
Communications-Phone/Internet	229.25	1,398.27
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Contribution- Pacific Legal	10,000.00	10,000.00
Depreciation Expense	8,322.77	49,936.62
Doc/Misc Storage	0.00	384.00
Equipment-Copy Machine Lease	264.06	1,584.36
Equipment-Copy Machine Tax	0.00	65.12
Legal Expenses	0.00	4,050.76
Liability Insurance	1,216.09	6,865.22
Memberships	0.00	5,232.95
Misc General Expenses	0.00	191.49
Notices to Community	0.00	392.13
Office Equipment (computer etc)	0.00	22.12
Office Supplies (incl. postage)	135.03	1,318.66
Photo Copying	13.30	116.00
Police Uniforms/Laundry	26.99	26.99
Property Management Contract	1,800.00	10,800.00
RR Parking Expense - OCTA	0.00	36,755.00
Security-Allowance for July 4th	0.00	3,387.34
Security- Bonuses for Staff	1,800.00	1,800.00
Security-Dwelling Live G. Pass	0.00	1,568.08
Security-Dwelling Live Fee	578.54	3,471.24
Security- Securitas Contract	33,744.95	203,049.78
Security- Transponders	2,606.95	5,213.90
Website Hosting	0.00	590.00
<b>Total GENERAL &amp; ADMINISTRATIVE</b>	<u>67,366.93</u>	<u>358,231.72</u>
<b>EMPLOYEE EXPENSES</b>		
Health Insurance	1,707.94	10,247.81
Payroll Processing Fees	247.45	1,037.80
Payroll Tax Expense	816.78	5,413.47
Salary/Wages (Manager) Don	7,524.18	45,145.08
Salary/Wages (Security) Jim	1,980.00	17,564.25
Salary/Wages (Security) Matt	1,172.50	7,839.00
Training/Seminars/Travel/Meals	0.00	186.00
Workers Comp Insurance	287.89	1,256.54
<b>Total EMPLOYEE EXPENSES</b>	<u>13,736.74</u>	<u>88,689.95</u>
<b>LANDSCAPE MAINTENANCE</b>		
Irrigation Repairs-Western	0.00	19.80
Landscape Contract-Western	1,200.00	7,200.00
Landscape Extras- Western	1,332.00	6,023.95
Landscape Misc.- Luna	880.00	880.00
Palm Tree Trimming	0.00	2,430.00
White Fly Spray	256.00	1,142.11
<b>Total LANDSCAPE MAINTENANCE</b>	<u>3,668.00</u>	<u>17,695.86</u>

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 Accrual Basis

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

	<u>Dec 16</u>	<u>Jul - Dec 16</u>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>		
Beach Cleanup Expense	0.00	420.00
Computer Consultant	0.00	285.00
Drains/Catch Bas/ Filter Maint.	1,365.00	1,915.00
Driveway Pressure Washing	235.00	1,410.00
Electrical Repair	0.00	2,185.00
Gate Mech Repairs (Wooden)	0.00	661.00
Lighting/ Holiday at Gate Entry	0.00	3,000.00
Lighting Maint. for LS	5.37	39.93
Miscellaneous Maintenance	60.25	1,100.16
Mutt Mitt Disposable Bags	0.00	533.39
Painting- Oil Woodwork @ Entry	0.00	3,250.00
Patrol Vehicle Maintenance	54.14	773.35
Pest Control	250.00	500.00
Plumbing Repair	0.00	280.00
Sand Grading/Tractor Service	0.00	180.00
Signage	0.00	1,604.34
Small Tools & Equipment	0.00	683.13
Street Sweeping	639.00	3,834.00
Winter Roadway Cleanup-flooding	5,400.00	6,385.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<u>8,008.76</u>	<u>29,039.30</u>
<b>Utilities</b>		
Electric- LS & Guard Shack	292.92	2,091.99
Electric- Street Lights	628.18	3,766.23
Gas	271.47	1,235.13
Trash Services	3,562.34	26,188.69
Water & Sewer	391.05	2,461.36
<b>Total Utilities</b>	<u>5,145.96</u>	<u>35,743.40</u>
<b>RESERVES</b>		
Gen Rsrv Shoreline Protection	0.00	1,134.84
Gen Reserve Underground Utility	2,020.00	3,568.60
<b>Total RESERVES</b>	<u>2,020.00</u>	<u>4,703.44</u>
<b>Total Expense</b>	<u>99,946.39</u>	<u>534,103.67</u>
<b>Net Ordinary Income</b>	<u>295,856.89</u>	<u>200,502.52</u>
<b>Net Income</b>	<u><u>295,856.89</u></u>	<u><u>200,502.52</u></u>

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**Capistrano Bay Community Services District**  
**A/P Aging Summary**  
**As of December 31, 2016**

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Audit Adj.	0.00	0.00	0.00	0.00	0.00	0.00
Bachtelle Vossman & Company	285.00	0.00	0.00	0.00	0.00	285.00
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	2,606.95	0.00	0.00	0.00	2,606.95
Rogers, Anderson, Malody & Scott LLP	0.00	3,448.00	0.00	0.00	0.00	3,448.00
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	1,844.69	0.00	0.00	0.00	0.00	1,844.69
Western Landscape Maintenance Plus Inc	1,588.00	0.00	0.00	0.00	0.00	1,588.00
<b>TOTAL</b>	<b><u>38,650.70</u></b>	<b><u>6,054.95</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>44,705.65</u></b>

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

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01/20/17  
Accrual Basis

Ordinary Income/Expense	Dec 16	Budget	Jul - Dec 16	YTD Budget	Annual Budget
<b>Income</b>					
AD99-1 Bond Collections	0.00	19,320.00	0.00	23,000.00	46,000.00
Annual Fee for County Gate	0.00		0.00		5,475.00
Parking - Permits and OCTA Fees	38,200.00	38,200.00	38,200.00	38,200.00	38,200.00
Property Tax Revenue	357,358.83	334,281.00	463,146.25	397,953.00	795,906.00
User Fee Revenue	0.00		225,226.35	225,225.00	225,225.00
Summer Trash Collection	0.00		4,491.00	4,320.00	4,320.00
Transponder Revenue	175.00	312.50	2,650.00	1,875.00	3,750.00
Interest Income	69.45	68.75	892.59	412.50	825.00
Development Impact Fee Revenue	0.00	250.00	0.00	1,500.00	3,000.00
<b>Total Income</b>	<b>395,803.28</b>	<b>392,432.25</b>	<b>734,606.19</b>	<b>692,485.50</b>	<b>1,122,701.00</b>
<b>Expense</b>					
<b>GENERAL &amp; ADMINISTRATIVE</b>					
AD99-1 Bond Payments	0.00	19,320.00	0.00	23,000.00	46,000.00
Administrative Expense-Webb	0.00	208.33	618.75	1,250.00	2,500.00
Auditing Services (RAMS & CPA)	3,533.00	1,085.41	3,793.00	6,512.50	13,025.00
Accounting Services (AD99-1)	200.00	200.00	1,200.00	1,200.00	2,400.00
Bank Charges	0.00	16.66	3.94	100.00	200.00
Board Mtg Rm Rental/Stipend	2,896.00	369.58	2,896.00	2,217.50	4,435.00
Communications-Phone/Internet	229.25	240.00	1,398.27	1,440.00	2,880.00
Contribution- CRBA Annual Mtg.	0.00		1,500.00	1,500.00	1,500.00
Contribution- Pacific Legal	10,000.00		10,000.00	10,000.00	10,000.00
Depreciation Expense	8,322.77		49,936.62		
Doc/Misc Storage	0.00	28.33	384.00	170.00	340.00
Equipment-Copy Machine Lease	264.06	313.34	1,584.36	1,880.01	3,760.00
Equipment-Copy Machine Tax	0.00	5.84	65.12	35.00	70.00
Legal Expenses	0.00	683.34	4,050.76	4,100.01	8,200.00
Liability Insurance	1,216.09	1,041.67	6,865.22	6,250.00	12,500.00
Memberships	0.00	391.66	5,232.95	2,349.99	4,700.00
MHTL Survey/LCP Committee	0.00	533.34	0.00	3,200.00	6,400.00
Misc General Expenses	0.00	16.67	191.49	100.00	200.00
Notices to Community	0.00	250.00	392.13	1,500.00	3,000.00
Office Equipment (computer etc)	0.00	216.67	22.12	1,300.00	2,600.00
Office Supplies (incl. postage)	135.03	291.67	1,318.66	1,750.00	3,500.00
Photo Copying	13.30	50.00	116.00	300.00	600.00
Police Uniforms/Laundry	26.99	41.67	26.99	250.00	500.00
Property Management Contract	1,800.00	1,800.00	10,800.00	10,800.00	21,600.00
RR Parking Expense - OCTA	0.00	37,600.00	36,755.00	37,600.00	37,600.00
Security-Allowance for July 4th	0.00		3,387.34	5,500.00	5,500.00
Security- Bonuses for Staff	1,800.00	150.00	1,800.00	900.00	1,800.00
Security- Contingencies	0.00	66.67	0.00	400.00	800.00
Security-Dwelling Live G. Pass	0.00	208.33	1,568.08	1,250.00	2,500.00
Security-Dwelling Live Fee	578.54	580.00	3,471.24	3,480.00	6,960.00
Security- Radar Certification	0.00	12.50	0.00	75.00	150.00
<b>Gross Profit</b>	<b>395,803.28</b>	<b>392,432.25</b>	<b>734,606.19</b>	<b>692,485.50</b>	<b>1,122,701.00</b>

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Accrual Basis

# Capistrano Bay Community Services District Profit & Loss Budget Performance December 2016

	Dec 16	Budget	Jul - Dec 16	YTD Budget	Annual Budget
Security- Securitas Contract	33,744.95	33,745.00	203,049.78	202,470.00	404,940.00
Security- Transponders	2,606.95	364.58	5,213.90	2,187.50	4,375.00
Security-Trans (Reader Service)	0.00	83.33	0.00	500.00	1,000.00
Website Hosting	0.00	91.67	590.00	550.00	1,100.00
<b>Total GENERAL &amp; ADMINISTRATIVE</b>	<b>67,366.93</b>	<b>100,006.26</b>	<b>358,231.72</b>	<b>336,117.51</b>	<b>617,635.00</b>
<b>EMPLOYEE EXPENSES</b>					
Health Insurance	1,707.94	1,750.50	10,247.81	10,503.00	21,006.00
Payroll Processing Fees	247.45	183.33	1,037.80	1,100.00	2,200.00
Payroll Tax Expense	816.78	1,326.67	5,413.47	7,960.00	15,920.00
Salary/Wages (Manager) Don	7,524.18	7,500.00	45,145.08	45,000.00	90,000.00
Salary/Wages (Security) Jim	1,980.00	2,860.00	17,564.25	17,160.00	34,320.00
Salary/Wages (Security) Matt	1,172.50	2,903.33	7,639.00	17,420.00	34,840.00
Training/Seminars/Travel/Meals	0.00	179.17	186.00	1,075.00	2,150.00
Workers Comp Insurance	287.89	350.83	1,256.54	2,105.00	4,210.00
<b>Total EMPLOYEE EXPENSES</b>	<b>13,736.74</b>	<b>17,053.83</b>	<b>88,689.95</b>	<b>102,323.00</b>	<b>204,646.00</b>
<b>LANDSCAPE MAINTENANCE</b>					
Irrigation Repairs-Western	0.00	83.33	19.80	500.00	1,000.00
Landscape Contract-Western	1,200.00	1,200.00	7,200.00	7,200.00	14,400.00
Landscape Extras- Western	1,332.00	233.33	6,023.95	1,400.00	2,800.00
Landscape Misc.- Luna	880.00	50.00	880.00	300.00	600.00
Palm Tree Trimming	0.00	233.34	2,430.00	1,400.01	2,800.00
White Fly Spray	256.00	83.33	1,142.11	500.00	1,000.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>3,668.00</b>	<b>1,883.33</b>	<b>17,695.86</b>	<b>11,300.01</b>	<b>22,600.00</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>					
Beach Cleanup Expense	0.00	833.33	420.00	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	0.00	58.33	285.00	350.00	700.00
Drains/Catch Bas/ Filter Maint.	1,365.00	416.66	1,915.00	2,499.99	5,000.00
Driveway Pressure Washing	235.00	266.67	1,410.00	1,600.00	3,200.00
Electrical Repair	0.00	225.00	2,185.00	1,350.00	2,700.00
Fire Extinguisher Refills	0.00	12.50	0.00	75.00	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.67	0.00	250.00	500.00
Gate Mech Repairs (Wooden)	0.00	179.17	661.00	1,075.00	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	5.37	41.66	39.93	249.99	500.00
Miscellaneous Maintenance	60.25	316.67	1,100.16	1,900.00	3,800.00
Mutt Mitt Disposable Bags	0.00	80.00	533.39	480.00	960.00
Painting- Oil Woodwork @ Entry	0.00	600.00	3,250.00	3,600.00	7,200.00
Patrol Vehicle Maintenance	54.14	133.33	773.35	800.00	1,600.00
Pest Control	250.00	83.34	500.00	500.01	1,000.00
Plumbing Repair	0.00	66.67	280.00	400.00	800.00
Roof Repair	0.00	41.66	0.00	400.00	500.00
Sand Grading/Tractor Service	0.00	291.67	180.00	1,750.00	3,500.00
Signage	0.00	41.66	1,604.34	250.00	500.00
Small Tools & Equipment	0.00	33.33	683.13	200.01	400.00

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

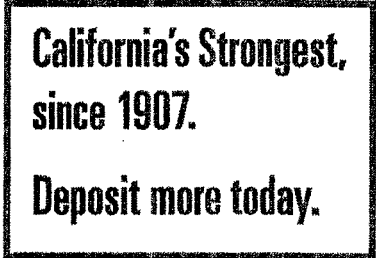
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 01/20/17  
 Accrual Basis

	Dec 16	Budget	Jul - Dec 16	YTD Budget	Annual Budget
Street Sweeping	639.00	683.34	3,834.00	4,100.00	8,200.00
Winter Roadway Cleanup-flooding	5,400.00	833.33	6,385.00	5,000.00	10,000.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>8,008.76</b>	<b>5,779.99</b>	<b>29,039.30</b>	<b>34,679.99</b>	<b>69,360.00</b>
<b>Utilities</b>					
Electric- LS & Guard Shack	292.92	516.67	2,091.99	3,100.00	6,200.00
Electric- Street Lights	628.18	625.00	3,766.23	3,750.00	7,500.00
Gas	271.47	275.00	1,235.13	1,650.00	3,300.00
Trash Services	3,562.34	4,291.67	26,188.69	25,750.00	51,500.00
Water & Sewer	391.05	316.67	2,461.36	1,900.00	3,800.00
<b>Total Utilities</b>	<b>5,145.96</b>	<b>6,025.01</b>	<b>35,743.40</b>	<b>36,150.00</b>	<b>72,300.00</b>
<b>CAPITAL IMPROVEMENTS</b>					
Block Wall Repairs	0.00	1,250.00	0.00	7,500.00	15,000.00
District Admin Office Interior	0.00	208.33	0.00	1,250.00	2,500.00
Guard Shack Rear Office Impr.	0.00	291.67	0.00	1,750.00	3,500.00
Pedestrian Sidewalk Repairs	0.00	250.00	0.00	1,500.00	3,000.00
Rock Barrier Plates-6 Drains	0.00	125.00	0.00	750.00	1,500.00
Seal Coating of NG Road	0.00	91.67	0.00	550.00	1,100.00
Trench Drain Repair @ 35195	0.00	233.33	0.00	1,400.00	2,800.00
<b>Total CAPITAL IMPROVEMENTS</b>	<b>0.00</b>	<b>2,450.00</b>	<b>0.00</b>	<b>14,700.00</b>	<b>29,400.00</b>
<b>RESERVES</b>					
Gen Reserve Contribution	0.00	8,896.67	0.00	53,380.00	106,760.00
Gen Rsrv Shoreline Protection	0.00		1,134.84		
Gen Reserve Underground Utility	2,020.00		3,568.60		
<b>Total RESERVES</b>	<b>2,020.00</b>	<b>8,896.67</b>	<b>4,703.44</b>	<b>53,380.00</b>	<b>106,760.00</b>
<b>Total Expense</b>	<b>99,946.39</b>	<b>142,095.09</b>	<b>534,103.67</b>	<b>588,650.51</b>	<b>1,122,701.00</b>
<b>Net Ordinary Income</b>	<b>295,856.89</b>	<b>250,337.16</b>	<b>200,502.52</b>	<b>103,834.99</b>	<b>0.00</b>
<b>Net Income</b>	<b>295,856.89</b>	<b>250,337.16</b>	<b>200,502.52</b>	<b>103,834.99</b>	<b>0.00</b>

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



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

Your new F&M Debit Card with Chip Technology is on its way.  
 Visit [fmb.com/chip](http://fmb.com/chip) or see insert for details.

Business Checking		Number of Enclosures	24
Account Number	[REDACTED] 3278	Statement Dates	12/01/16 thru 12/31/16
Beginning Balance	488,413.52	Days in the statement period	31
7 Deposits/Credits	358,549.97	Average Ledger	622,725.84
52 Checks/Debits	92,008.45		
Service Charge	.00		
Interest Paid	.00		
Ending Balance	754,955.04		

Deposits and Other Credits

Date	Description	Amount
12/01	Deposit	175.00
12/01	County of Orange EDI PYMNT 091000016049111 7956000928 C	80,731.36
12/05	POS 0000 12/01/16 633600252245 LOWES #01050* SAN CLEMENTE CA Card# 8379	16.14
12/08	County of Orange EDI PYMNT 091000015843372 7956000928 C	783.48
12/12	Deposit	1,000.00
12/16	County of Orange EDI PYMNT 091000014014507 7956000928 C	3,021.02
12/21	County of Orange EDI PYMNT 091000016296795 7956000928 C	272,822.97

Checks and Other Debits

Date	Description	Amount
12/01	TELEPAYROLL PAYROL FEE 122201190123888 1953419391 CCD	75.00-
12/01	USBEquipFinance CNTRCT PMT 042000015627684 9800000157	264.06-



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Date 12/30/16

Account No.

Enclosures

3278

24

Business Checking

3278 (Continued)

Date	Description	Checks and Other Debits	Amount
12/01	TELEPAYROLL TAXPAYMENT	122201190123787 1953419391 CCD	1,784.99-
12/01	TELEPAYROLL DDEP PAYCHECK	122201190123128 1953419391 PP	4,083.10-
12/05	POS 0000 12/01/16 633600252243	LOWES #01050*	21.51-
	SAN CLEMENTE CA Card# 8379		
12/06	SD GAS & ELEC PAID SDGE	122000492413619 1951184800 PP	17.32-
12/06	SD GAS & ELEC PAID SDGE	122000492414789 1951184800 PP	292.92-
12/07	CALPERS 1800	122000495147353 1946207465 CCD	1,707.94-
12/07	POS 1338 12/06/16 000000531310	COSTCO GAS #0429	30.87-
	33961 DOHENY PARK SAN JUAN CA Card# 8379		
12/07	POS 0000 12/06/16 634100389969	STAPLES 00103853	48.59-
	SAN JUAN CAP CA Card# 8379		
12/13	SO CAL GAS SIMPLEPAY	122000499201231 1991052494 PPD	271.47-
12/15	SD GAS & ELEC PAID SDGE	122000491683035 1951184800 PP	610.86-
12/16	TELEPAYROLL PAYROL FEE	122201190126803 1953419391 CCD	83.80-
12/16	COX COMM ORG BANKDRAFT	091000013371505 3841527255 PPD	220.18-
12/16	TELEPAYROLL TAXPAYMENT	122201190126570 1953419391 CCD	1,835.14-
12/16	TELEPAYROLL DDEP PAYCHECK	122201190124099 1953419391 PP	4,182.06-
12/16	POS 1511 12/15/16 000000159150	COSTCO GAS #0429	23.27-
	33961 DOHENY PARK SAN JUAN CA Card# 8379		
12/20	POS 0000 12/19/16 635400423827	GANAHL LUMBER - 2	26.99-
	CAPO BEACH CA Card# 8379		
12/22	POS 0000 12/21/16 635600305654	SMARTNFINAL39910503993	12.63-
	CAPISTRANO B CA Card# 8379		
12/23	SOUTH COAST WD WATER BILL	122000499438929 1956002977	87.63-
12/23	SOUTH COAST WD WATER BILL	122000499439416 1956002977	128.73-
12/23	SOUTH COAST WD WATER BILL	122000499439415 1956002977	174.69-
12/28	POS 0000 12/27/16 636200318197	GANAHL LUMBER - 2	22.67-
	CAPO BEACH CA Card# 8379		
12/28	POS 0000 12/27/16 636200317553	DOHENY BUILDERS SUPPLY	37.58-
	CAPISTRANO B CA Card# 8379		
12/28	POS 0000 12/27/16 636200277614	SMARTNFINAL39910503993	51.49-
	CAPISTRANO B CA Card# 8379		
12/30	TELEPAYROLL PAYROL FEE	122201190124890 1953419391 CCD	163.65-
12/30	TELEPAYROLL TAXPAYMENT	122201190124503 1953419391 CCD	1,674.51-
12/30	TELEPAYROLL DDEP PAYCHECK	122201190121221 1953419391 PP	3,801.75-

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Date 12/30/16  
Account No.  
Enclosures

3278  
24

Business Checking

3278 (Continued)

--- CHECKS IN NUMBER ORDER ---

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
12/13	8401	1,925.89	12/27	8409	180.00	12/12	8419	2,000.00
12/15	8402	3,208.00	12/14	8411*	413.40	12/16	8420	3,562.34
12/13	8403	120.00	12/14	8412	985.00	12/30	8421	10,000.00
12/13	8404	2,168.93	12/15	8413	599.00	12/27	8422	500.00
12/16	8405	874.00	12/13	8414	599.00	12/27	8423	200.00
12/13	8406	33,744.95	12/13	8415	599.00	12/19	8424	1,800.00
12/14	8407	50.00	12/15	8417*	578.54	12/27	8426*	1,200.00
12/21	8408	200.00	12/13	8418	1,365.00	12/27	8427	3,400.00

\* Denotes missing check numbers

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/01	563,112.73	12/13	519,998.96	12/21	776,590.37
12/05	563,107.36	12/14	518,550.56	12/22	776,577.74
12/06	562,797.12	12/15	513,554.16	12/23	776,186.69
12/07	561,009.72	12/16	505,794.39	12/27	770,706.69
12/08	561,793.20	12/19	503,994.39	12/28	770,594.95
12/12	560,793.20	12/20	503,967.40	12/30	754,955.04

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

Thank you for banking with Farmers & Merchants Bank.

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10:21 AM  
01/20/17  
Accrual Basis

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

	<u>Dec 31, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
WFB - Redemption Fund	24,787.05
WFB - Reserve Fund	<u>28,821.08</u>
Total Checking/Savings	<u>53,608.13</u>
Total Current Assets	53,608.13
Other Assets	
Special Assessment Rec AD99-1	<u>36,900.00</u>
Total Other Assets	<u>36,900.00</u>
<b>TOTAL ASSETS</b>	<b><u><u>90,508.13</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
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>-11,251.05</u>
Total Equity	<u>45,585.13</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>90,508.13</u></u></b>

10:21 AM

01/20/17

Accrual Basis

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

	<u>Dec 16</u>	<u>Jul - Dec 16</u>
Ordinary Income/Expense		
Expense		
AD99-1 Annual Professional Fees	0.00	1,500.00
Administrative	5,545.00	5,545.00
Professional Fees	509.06	1,022.80
Total Expense	<u>6,054.06</u>	<u>8,067.80</u>
Net Ordinary Income	-6,054.06	-8,067.80
Other Income/Expense		
Other Income		
Interest Income	0.49	4.25
Total Other Income	<u>0.49</u>	<u>4.25</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>0.49</u>	<u>-3,183.25</u>
Net Income	<u><u>-6,053.57</u></u>	<u><u>-11,251.05</u></u>