

2:36 PM
02/11/17
Accrual Basis

Capistrano Bay Community Services District
Balance Sheet
As of January 31, 2017

ITEM NO. 8a

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
LAIF Account	215,761.01
Sunwest Bank	53,272.53
Sunwest Bank - Reserve	303,645.05
Wells Fargo- Savings	250,040.13
Farmers & Merchants Bank	719,173.51
Total Checking/Savings	<u>1,541,892.23</u>
Accounts Receivable	
A/R 2016 Summer Trash Fee	90.00
A/R 2016 Parking Permits & Fees	400.00
A/R 2016 Annual User Fee	3,220.04
Total Accounts Receivable	<u>3,710.04</u>
Other Current Assets	
Prepaid Expenses	7,519.92
Total Other Current Assets	<u>7,519.92</u>
Total Current Assets	<u>1,553,122.19</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	(88,962.50)
Accum Deprec-Security	(25,089.66)
Accum Deprec-Maintenance	(29,279.21)
Accum Deprec -Admin	(8,499.35)
Accum Deprec-Infrastructure	(509,550.10)
Accum Deprec-Entryway	(369,086.42)
Total Accumulated Depreciation	<u>(1,030,467.24)</u>
Total Fixed Assets	<u>1,762,391.36</u>
TOTAL ASSETS	<u><u>3,315,513.55</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	37,961.64
Total Accounts Payable	<u>37,961.64</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
Total Other Current Liabilities	<u>10,269.79</u>
Total Current Liabilities	<u>48,231.43</u>
Total Liabilities	48,231.43
Equity	
Net investment in Cap Assets	1,921,533.58

2:36 PM

02/11/17

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Balance Sheet
As of January 31, 2017

	<u>Jan 31, 17</u>
Unrestricted	
Emergency Reserve	250,000.00
Unrestricted - Other	573,775.64
Total Unrestricted	<u>823,775.64</u>
Retained Earnings	356,915.78
Net Income	165,057.12
Total Equity	<u>3,267,282.12</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,315,513.55</u></u>

2:57 PM
 02/11/17
 Accrual Basis

Capistrano Bay Community Services District
Profit & Loss YTD Comparison
 January 2017

	Jan 17	Jul '16 - Jan 17
Ordinary Income/Expense		
Income		
Parking - Permits and OCTA Fees	0.00	38,200.00
Property Tax Revenue	29,054.06	492,200.31
User Fee Revenue	0.00	225,226.35
Summer Trash Collection	0.00	4,491.00
Transponder Revenue	450.00	3,100.00
Interest Income	439.87	1,332.46
Total Income	29,943.93	764,550.12
Gross Profit	29,943.93	764,550.12
Expense		
GENERAL & ADMINISTRATIVE		
Administrative Expense-Webb	75.00	693.75
Auditing Services (RAMS & CPA)	3,077.50	6,870.50
Accounting Services (AD99-1)	(5,345.00)	(4,145.00)
Bank Charges	0.00	3.84
Board Mtg Rm Rental/Stipend	599.00	3,495.00
Communications-Phone/Internet	231.53	1,629.80
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Contribution- Pacific Legal	0.00	10,000.00
Depreciation Expense	8,322.77	58,259.39
Doc/Misc Storage	0.00	384.00
Equipment-Copy Machine Lease	263.53	1,847.89
Equipment-Copy Machine Tax	0.00	65.12
Legal Expenses	0.00	4,050.76
Liability Insurance	1,216.09	8,081.31
Memberships	0.00	5,232.95
Misc General Expenses	0.00	191.49
Notices to Community	0.00	392.13
Office Equipment (computer etc)	818.09	840.21
Office Supplies (incl. postage)	292.49	1,611.15
Photo Copying	118.81	234.81
Police Uniforms/Laundry	0.00	25.99
Property Management Contract	1,800.00	12,600.00
RR Parking Expense - OCTA	0.00	36,755.00
Security-Allowance for July 4th	0.00	3,387.34
Security- Bonuses for Staff	0.00	1,800.00
Security- Contingencies	641.52	641.52
Security-Dwelling Live G. Pass	0.00	1,568.08
Security-Dwelling Live Fee	578.54	4,049.78
Security- Securitas Contract	33,744.95	236,794.73
Security- Transponders	0.00	5,213.90
Security-Trans (Reader Service)	1,140.99	1,140.99
Website Hosting	135.00	725.00
Total GENERAL & ADMINISTRATIVE	47,710.81	405,942.53
EMPLOYEE EXPENSES		
Health Insurance	2,030.24	12,278.05
Payroll Processing Fees	151.50	1,189.30
Payroll Tax Expense	837.17	6,250.64
Salary/Wages (Manager) Don	7,524.18	52,669.26
Salary/Wages (Security) Jim	1,617.00	19,181.25
Salary/Wages (Security) Matt	0.00	7,839.00
Training/Seminars/Travel/Meals	0.00	186.00
Workers Comp Insurance	287.89	1,544.43
Total EMPLOYEE EXPENSES	12,447.98	101,137.93

2:57 PM
 02/11/17
 Accrual Basis

Capistrano Bay Community Services District
Profit & Loss YTD Comparison
 January 2017

	Jan 17	Jul '16 - Jan 17
LANDSCAPE MAINTENANCE		
Irrigation Repairs-Western	0.00	19.80
Landscape Contract-Western	1,200.00	8,400.00
Landscape Extras- Western	0.00	6,023.95
Landscape Misc.- Luna & McGee	595.00	1,475.00
Palm Tree Trimming	0.00	2,430.00
White Fly Spray	0.00	1,142.11
Total LANDSCAPE MAINTENANCE	1,795.00	19,490.86
GENERAL REPAIRS & MAINTENANCE		
Beach Cleanup Expense	62.47	482.47
Block Wall and Fence Repair	183.82	183.82
Computer Consultant	0.00	285.00
Drains/Catch Bas/ Filter Maint.	135.00	2,050.00
Driveway Pressure Washing	235.00	1,645.00
Electrical Repair	325.00	2,510.00
Gate Mech Repairs (Wooden)	0.00	661.00
Lighting/ Holiday at Gate Entry	0.00	3,000.00
Lighting Maint. for LS	0.00	39.93
Miscellaneous Maintenance	375.00	1,475.16
Mutt Mitt Disposable Bags	0.00	533.39
Painting- Oil Woodwork @ Entry	0.00	3,250.00
Patrol Vehicle Maintenance	78.67	852.02
Pest Control	50.00	550.00
Plumbing Repair	0.00	280.00
Sand Grading/Tractor Service	360.00	540.00
Signage	135.00	1,739.34
Small Tools & Equipment	346.13	1,029.26
Street Sweeping	639.00	4,473.00
Winter Roadway Cleanup-flooding	(4,900.00)	1,485.00
Total GENERAL REPAIRS & MAINTENANCE	(1,974.91)	27,064.39
Utilities		
Electric- LS & Guard Shack	441.18	2,533.17
Electric- Street Lights	628.14	4,394.37
Gas	362.09	1,597.22
Trash Services	3,562.34	29,751.03
Water & Sewer	416.70	2,878.06
Total Utilities	5,410.45	41,153.85
RESERVES		
Gen Rsrv Shoreline Protection	0.00	1,134.84
Gen Reserve Underground Utility	0.00	3,568.60
Total RESERVES	0.00	4,703.44
Total Expense	65,389.33	599,493.00
Net Ordinary Income	(35,445.40)	165,057.12
Net Income	(35,445.40)	165,057.12

2:59 PM

02/11/17

Capistrano Bay Community Services District
A/P Aging Summary
As of January 31, 2017

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Audit Adj.	0.00	0.00	0.00	0.00	0.00	0.00
Bachtelle Vossman & Company	0.00	315.00	0.00	0.00	0.00	315.00
Bemus Landscape, Inc.	0.00	0.00	0.00	0.00	0.00	0.00
Coastal Maintenance	0.00	874.00	0.00	0.00	0.00	874.00
Dwelling Live	0.00	0.00	0.00	0.00	0.00	0.00
QuickFix Sliding Door Repair	375.00	0.00	0.00	0.00	0.00	375.00
Securitas	0.00	33,744.95	0.00	0.00	0.00	33,744.95
Sky Electric	0.00	325.00	0.00	0.00	0.00	325.00
Toshiba Financial Services	263.53	0.00	0.00	0.00	0.00	263.53
Webb Community Management	2,064.16	0.00	0.00	0.00	0.00	2,064.16
TOTAL	<u>2,702.69</u>	<u>35,258.95</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>37,961.64</u>

**Capistrano Bay Community Services District
Profit & Loss Budget Performance
January 2017**

3:01 PM
02/11/17
Accrual Basis

	Jan 17	Budget	Jul '16 - Jan 17	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
AD99-1 Bond Collections	0.00	2,300.00	0.00	25,300.00	46,000.00
Annual Fee for County Gate	0.00		0.00		5,475.00
Parking - Permits and OCTA Fees	0.00		38,200.00	38,200.00	38,200.00
Property Tax Revenue	29,054.06	39,795.00	492,200.31	437,748.00	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	450.00	312.50	3,100.00	2,187.50	3,750.00
Interest Income	439.87	68.75	1,332.46	481.25	825.00
Development Impact Fee Revenue	0.00	250.00	0.00	1,750.00	3,000.00
Total Income	29,943.93	42,726.25	764,550.12	735,211.75	1,122,701.00
Expense					
GENERAL & ADMINISTRATIVE					
AD99-1 Bond Payments	0.00	2,300.00	0.00	25,300.00	46,000.00
Administrative Expense-Webb	75.00	208.33	693.75	1,458.33	2,500.00
Auditing Services (RAMS & CPA)	3,077.50	1,085.42	6,870.50	7,597.92	13,025.00
Accounting Services (AD99-1)	(5,345.00)	200.00	(4,145.00)	1,400.00	2,400.00
Bank Charges	0.00	16.67	3.94	116.67	200.00
Board Mtg Rm Rental/Stipend	599.00	369.59	3,495.00	2,587.09	4,435.00
Communications-Phone/Internet	231.53	240.00	1,629.80	1,680.00	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	10,000.00	10,000.00
Depreciation Expense	8,322.77	28.33	58,259.39	198.33	340.00
Doc/Misc Storage	0.00	313.33	384.00	2,183.34	3,760.00
Equipment-Copy Machine Lease	263.53	5.83	1,847.89	40.83	70.00
Equipment-Copy Machine Tax	0.00	683.33	4,050.76	4,783.34	8,200.00
Legal Expenses	0.00	1,041.66	8,081.31	7,291.66	12,500.00
Liability Insurance	1,216.09	391.67	5,232.95	2,741.66	4,700.00
Memberships	0.00	533.33	0.00	3,733.33	6,400.00
MHTL Survey/ LCP Committee	0.00	16.67	191.49	116.67	200.00
Misc General Expenses	0.00	260.00	392.13	1,750.00	3,000.00
Notices to Community	0.00	216.67	840.21	1,516.67	2,600.00
Office Equipment (computer etc)	818.09	291.67	1,611.15	2,041.67	3,500.00
Office Supplies (incl. postage)	292.49	60.00	234.81	350.00	600.00
Photo Copying	118.81	41.56	26.99	291.66	500.00
Police Uniforms/Laundry	0.00	1,800.00	12,600.00	12,600.00	21,600.00
Property Management Contract	1,800.00		36,765.00	37,600.00	37,600.00
RR Parking Expense - OCTA	0.00		3,367.34	5,500.00	5,500.00
Security-Allowance for July 4th	0.00		1,800.00	1,050.00	1,800.00
Security- Bonuses for Staff	0.00		66.67	466.67	800.00
Security- Contingencies	641.52	208.33	1,568.08	1,458.33	2,500.00
Security-Dwelling Live G. Pass	0.00	580.00	4,049.78	4,060.00	6,960.00
Security-Dwelling Live Fee	578.54	12.50	0.00	87.50	150.00
Security- Radar Certification	0.00				
Gross Profit	29,943.93	42,726.25	764,550.12	735,211.75	1,122,701.00

**Capistrano Bay Community Services District
Profit & Loss Budget Performance
January 2017**

3:01 PM
02/11/17
Accrual Basis

	Jan 17	Budget	Jul '16 - Jan 17	YTD Budget	Annual Budget
Security- Securitas Contract	33,744.95	33,745.00	236,794.73	236,215.00	404,940.00
Security- Transponders	0.00	364.58	5,213.90	2,552.08	4,375.00
Security-Trans (Reader Service)	1,140.99	83.33	1,140.99	583.33	1,000.00
Website Hosting	135.00	91.67	725.00	641.67	1,000.00
Total GENERAL & ADMINISTRATIVE	47,710.81	45,386.24	405,942.53	381,503.75	617,635.00
EMPLOYEE EXPENSES					
Health Insurance	2,030.24	1,750.50	12,278.05	12,253.50	21,006.00
Payroll Processing Fees	151.50	183.33	1,189.30	1,283.33	2,200.00
Payroll Tax Expense	837.17	1,326.67	6,250.64	9,286.67	15,920.00
Salary/Wages (Manager) Don	7,524.18	7,500.00	52,669.28	52,500.00	80,000.00
Salary/Wages (Security) Jim	1,617.00	2,860.00	19,181.25	20,020.00	34,320.00
Salary/Wages (Security) Matt	0.00	2,803.34	7,839.00	20,323.34	34,840.00
Training/Seminars/Travel/Meals	0.00	179.16	186.00	1,254.16	2,150.00
Workers Comp Insurance	287.89	350.84	1,544.43	2,455.84	4,210.00
Total EMPLOYEE EXPENSES	12,447.98	17,053.84	101,137.93	119,376.84	204,646.00
LANDSCAPE MAINTENANCE					
Irrigation Repairs-Western	0.00	83.34	19.80	583.34	1,000.00
Landscape Contract-Western	1,200.00	1,200.00	8,400.00	8,400.00	14,400.00
Landscape Extras- Western	0.00	233.33	6,023.95	1,633.33	2,800.00
Landscape Misc.- Luna & McGee	595.00	50.00	1,475.00	350.00	600.00
Palm Tree Trimming	0.00	233.33	2,430.00	1,633.34	2,800.00
White Fly Spray	0.00	83.33	1,142.11	583.33	1,000.00
Total LANDSCAPE MAINTENANCE	1,795.00	1,883.33	19,490.86	13,183.34	22,600.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	62.47	833.33	482.47	5,833.33	10,000.00
Block Wall and Fence Repair	183.82	250.00	183.82	1,750.00	3,000.00
Computer Consultant	0.00	58.33	285.00	408.33	700.00
Drains/Catch Bas/ Filter Maint.	135.00	416.67	2,050.00	2,916.66	5,000.00
Driveway Pressure Washing	235.00	266.66	1,645.00	1,866.66	3,200.00
Electrical Repair	325.00	225.00	2,510.00	1,575.00	2,700.00
Fire Extinguisher Refills	0.00	12.50	0.00	87.50	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.66	0.00	291.66	500.00
Gate Mech Repairs (Wooden)	0.00	179.17	661.00	1,254.17	2,150.00
Lighting/ Holiday at Gate Entry	0.00	250.00	3,000.00	1,750.00	3,000.00
Lighting Maint. for LS	0.00	41.67	39.93	291.66	500.00
Miscellaneous Maintenance	375.00	316.66	1,475.16	2,216.66	3,800.00
Mult Mitt Disposable Bags	0.00	80.00	533.39	560.00	960.00
Painting- Oil Woodwork @ Entry	0.00	600.00	3,250.00	4,200.00	7,200.00
Patrol Vehicle Maintenance	78.67	133.34	852.02	933.34	1,600.00
Pest Control	50.00	83.33	550.00	583.34	1,000.00
Plumbing Repair	0.00	66.67	280.00	466.67	800.00
Roof Repair	0.00	41.67	0.00	291.66	500.00
Sand Grading/Tractor Service	360.00	291.67	540.00	2,041.67	3,500.00
Signage	135.00	41.67	1,739.34	291.67	500.00
Small Tools & Equipment	346.13	33.33	1,029.26	233.34	400.00

**Capistrano Bay Community Services District
Profit & Loss Budget Performance
January 2017**

3:01 PM
02/11/17
Accrual Basis

	Jan 17	Budget	Jul '16 - Jan 17	YTD Budget	Annual Budget
Street Sweeping	639.00	683.33	4,473.00	4,783.33	8,200.00
Winter Roadway Cleanup-flooding	(4,900.00)	833.34	1,485.00	5,833.34	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	(1,974.91)	5,780.00	27,064.39	40,459.99	69,360.00
Utilities					
Electric- LS & Guard Shack	441.18	516.67	2,533.17	3,616.67	6,200.00
Electric- Street Lights	628.14	625.00	4,394.37	4,375.00	7,500.00
Gas	362.08	275.00	1,597.22	1,925.00	3,300.00
Trash Services	3,562.34	4,291.67	29,751.03	30,041.67	51,500.00
Water & Sewer	416.70	316.67	2,878.06	2,216.67	3,800.00
Total Utilities	5,410.45	6,025.01	41,153.85	42,175.01	72,300.00
CAPITAL IMPROVEMENTS					
Block Wall Repairs	0.00	1,250.00	0.00	8,750.00	15,000.00
District Admin Office Interior	0.00	208.33	0.00	1,458.33	2,500.00
Guard Shack Rear Office Impr.	0.00	291.67	0.00	2,041.67	3,500.00
Pedestrian Sidewalk Repairs	0.00	250.00	0.00	1,780.00	3,000.00
Rock Barrier Plates-6 Drains	0.00	125.00	0.00	875.00	1,500.00
Seal Coating of NG Road	0.00	91.66	0.00	641.66	1,100.00
Trench Drain Repair @ 35195	0.00	233.34	0.00	1,633.34	2,800.00
Total CAPITAL IMPROVEMENTS	0.00	2,460.00	0.00	17,150.00	29,400.00
RESERVES					
Gen Reserve Contribution	0.00	8,896.67	0.00	62,276.67	106,760.00
Gen Rsrv Shoreline Protection	0.00		1,134.84		
Gen Reserve Underground Utility	0.00		3,568.60		
Total RESERVES	0.00	8,896.67	4,703.44	62,276.67	106,760.00
Total Expense	65,369.33	87,475.09	599,493.00	676,125.60	1,122,701.00
Net Ordinary Income	(35,445.40)	(44,748.84)	165,057.12	59,086.15	0.00
Net Income	(35,445.40)	(44,748.84)	165,057.12	59,086.15	0.00

8 of 13

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

**California's Strongest,
 since 1907.**

Deposit more today.

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

Competitive interest rates and low fees
 F&M Personal Money Market Accounts
 See insert for details

Business Checking		Number of Enclosures	18
Account Number	[REDACTED] 3278	Statement Dates	1/01/17 thru 1/31/17
Beginning Balance	754,955.04	Days in the statement period	31
9 Deposits/Credits	40,256.80	Average Ledger	754,634.50
46 Checks/Debits	66,521.14		
Service Charge	.00		
Interest Paid	.00		
Ending Balance	728,690.70		

Deposits and Other Credits

Date	Description	Amount
1/05	County of Orange EDI PYMNT 091000016732579 7956000928 C	1,828.14
1/12	Deposit	100.00
1/12	Deposit	125.00
1/12	Deposit	4,074.00
1/12	Deposit	5,545.00
1/12	County of Orange EDI PYMNT 091000015084767 7956000928 C	27,225.92
1/18	Deposit	225.00
1/18	Deposit	1,026.00
1/30	POS 0000 01/27/17 702700991236 STAPLES 00108910 SAN CLEMENTE CA Card# 8379	107.74

Checks and Other Debits

Date	Description	Amount
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Date 1/31/17

Account No.

Enclosures

3278

18

Business Checking

3278 (Continued)

Date	Description	Checks and Other Debits	Amount
1/03	USBEquipFinance	CNTRCT PMT 042000018309535 9800000157	264.06-
1/03	POS 0000 12/30/16	636500336957 DISCOUNT RAMPS.COM	329.99-
	WEST BEND WI		
	Card# 8379		
1/06	SD GAS & ELEC	PAID SDGE 122000492448651 1951184800 PP	17.32-
1/06	SD GAS & ELEC	PAID SDGE 122000492449837 1951184800 PP	441.18-
1/09	CALPERS 1800	122000494925079 1946207465 CCD	2,030.24-
1/10	POS 0000 01/09/17	700900304645 STAPLES 00103853	132.47-
	SAN JUAN CAP CA		
	Card# 8379		
1/11	SO CAL GAS	SIMPLEPAY 122000497056746 1991052494 PPD	362.09-
1/11	POS 0000 01/10/17	701000296052 GANAHL LUMBER - 2	6.45-
	CAPO BEACH CA		
	Card# 8379		
1/11	POS 0000 01/10/17	701000295423 CAPISTRANO TOYOTA	41.57-
	SAN JUAN CAP CA		
	Card# 8379		
1/12	POS 0000 01/11/17	701100325315 SQ *JACKSON BUSINES	600.00-
	DANA POINT CA		
	Card# 8379		
1/13	POS 0000 01/11/17	701100214989 OFFICE DEPOT #2232	24.77-
	SAN CLEMENTE CA		
	Card# 8379		
1/17	TELEPAYROLL	PAYROL FEE 122201190143854 1953419391 CCD	80.15-
1/17	COX COMM ORG	BANKDRAFT 091000017324195 3841527255 PPD	221.73-
1/17	TELEPAYROLL	TAXPAYMENT 122201190143820 1953419391 CCD	1,574.46-
1/17	TELEPAYROLL	DDEP PAYCHECK 122201190143707 1953419391 PP	3,184.56-
1/17	POS 1358 01/17/17	000069008449 DENAULTS T/V HDWE #2	9.69-
	535 N EL CAMINO RE		
	SAN CLEMENTE CA	Card# 8379	
1/18	SD GAS & ELEC	PAID SDGE 122000492979218 1951184800 PP	610.82-
1/18	POS 0000 01/17/17	701700323057 DENAULT'S T/V HDWE #2	50.63-
	SAN CLEMENTE CA		
	Card# 8379		
1/19	SOUTH COAST WD	WATER BILL 122000495001752 1956002977	140.13-
1/19	SOUTH COAST WD	WATER BILL 122000495001751 1956002977	188.94-
1/19	POS 0000 01/17/17	701700285926 7020 CED	124.37-
	SAN CLEMENTE CA		
	Card# 8379		
1/20	SOUTH COAST WD	WATER BILL 122000495907240 1956002977	87.63-
1/20	POS 1257 01/19/17	000000509583 COSTCO GAS #0429	37.10-
	33961 DOHENY PARK		
	SAN JUAN CA	Card# 8379	
1/24	POS 0000 01/23/17	702300303191 STAPLES 00103853	16.15-

10 of 13

Date 1/31/17
 Account No.
 Enclosures

3278
 18

Business Checking 3278 (Continued)

		Checks and Other Debits			Amount
Date	Description				
	SAN JUAN CAP CA Card# 8379				
1/25	POS 0000 01/24/17 702400324856	STAPLES	00103853		101.25-
	SAN JUAN CAP CA Card# 8379				
1/25	POS 0000 01/24/17 702400324861	STAPLES	00108910		107.74-
	SAN CLEMENTE CA Card# 8379				
1/26	POS 0000 01/25/17 702500323152	STAPLES	00103853		90.51-
	SAN JUAN CAP CA Card# 8379				
1/27	POS 0000 01/26/17 702600341155	GANAHL LUMBER - 2			62.47-
	CAPISTRANO B CA Card# 8379				

--- CHECKS IN NUMBER ORDER ---

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
1/03	8410	1,500.00	1/26	8432	2,606.95	1/24	8438*	1,844.69
1/09	8416*	599.00	1/24	8433	3,448.00	1/24	8439	2,850.00
1/09	8425*	880.00	1/20	8434	33,744.95	1/31	8440	135.00
1/23	8429*	874.00	1/24	8436*	3,562.34	1/30	8441	978.82
1/24	8430	50.00	1/26	8437	578.54	1/30	8442	32.38
1/23	8431	1,588.00	1/19	8438	270.00	1/31	8446*	50.00

* Denotes missing check numbers

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
1/01	754,955.04	1/12	786,648.73	1/24	733,316.62
1/03	752,860.99	1/13	786,623.96	1/25	733,107.63
1/05	754,689.13	1/17	781,553.37	1/26	729,841.63
1/06	754,230.63	1/18	782,142.92	1/27	729,779.16
1/09	750,721.39	1/19	781,419.48	1/30	728,875.70
1/10	750,588.92	1/20	747,549.80	1/31	728,690.70
1/11	750,178.81	1/23	745,087.80		

* * * * End of Statement * * * *

Thank you for banking with Farmers & Merchants Bank.

12:10 PM
02/11/17
Accrual Basis

AD 99-1
Assessment District No. 99-1 of the Capistrano Bay CSD
Balance Sheet
As of January 31, 2017

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
WFB - Expense Fund	0.01
WFB - Redemption Fund	24,787.76
WFB - Reserve Fund	28,821.97
Total Checking/Savings	<u>53,609.74</u>
Total Current Assets	53,609.74
Other Assets	
Special Assessment Rec AD99-1	36,900.00
Total Other Assets	<u>36,900.00</u>
TOTAL ASSETS	<u><u>90,509.74</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Bonds Payable AD99-1 (Current)	40,000.00
Total Other Current Liabilities	<u>40,000.00</u>
Total Current Liabilities	40,000.00
Long Term Liabilities	
Deferred Revenue AD99-1	4,923.00
Total Long Term Liabilities	<u>4,923.00</u>
Total Liabilities	44,923.00
Equity	
Unrestricted Equity	56,836.18
Net Income	-11,249.44
Total Equity	<u>45,586.74</u>
TOTAL LIABILITIES & EQUITY	<u><u>90,509.74</u></u>

AD 99-1

Assessment District No. 99-1 of the Capistrano Bay CSD
Profit & Loss YTD Comparison
January 2017

12:12 PM

02/11/17

Accrual Basis

	<u>Jan 17</u>	<u>Jul '16 - Jan 17</u>
Ordinary Income/Expense		
Expense		
AD99-1 Annual Professional Fees	0.00	1,500.00
Administrative Professional Fees	0.00	5,545.00
	0.00	1,022.80
Total Expense	<u>0.00</u>	<u>8,067.80</u>
Net Ordinary Income	0.00	-8,067.80
Other Income/Expense		
Other Income		
Interest Income	1.61	5.86
Total Other Income	1.61	5.86
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	1.61	-3,181.64
Net Income	<u>1.61</u>	<u>-11,249.44</u>