

Balance Sheet

As of April 30, 2017

ITEM NO. 8a

	<u>Apr 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
LAIF Account	216,173.79
Sunwest Bank	56,831.58
Sunwest Bank - Reserve	299,625.50
Wells Fargo- Savings	250,058.42
Farmers & Merchants Bank	848,801.62
Total Checking/Savings	<u>1,671,490.91</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	(9.01)
Total Accounts Receivable	<u>480.99</u>
Other Current Assets	
Prepaid Expenses	3,007.98
Total Other Current Assets	<u>3,007.98</u>
Total Current Assets	<u>1,674,979.88</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	(89,900.69)
Accum Deprec-Security	(25,089.66)
Accum Deprec-Maintenance	(29,817.98)
Accum Deprec -Admin	(8,658.30)
Accum Deprec-Infrastructure	(518,966.56)
Accum Deprec-Entryway	(383,102.36)
Total Accumulated Depreciation	<u>(1,055,435.55)</u>
Total Fixed Assets	<u>1,737,423.05</u>
TOTAL ASSETS	<u><u>3,412,402.93</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	62,905.40
Total Accounts Payable	<u>62,905.40</u>
Other Current Liabilities	
Prepaid Parking Permit/Fee	428.99
Encroachment Permit Deposits	2,000.00
Accrued Vacations	3,127.80
Other Accrued Expenses	5,042.00
Total Other Current Liabilities	<u>10,599.79</u>
Total Current Liabilities	<u>73,505.19</u>
Total Liabilities	<u>73,505.19</u>
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 April 30, 2017

	<u>Apr 30, 17</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>236,672.74</u>
Total Equity	<u>3,338,897.74</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,412,402.93</u></u>

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Accrual Basis

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

	Apr 17	Jul '16 - Apr 17
Ordinary Income/Expense		
Income		
Parking - Permits and OCTA Fees	0.00	38,200.00
Property Tax Revenue	279,979.31	826,792.64
User Fee Revenue	0.00	225,226.35
Summer Trash Collection	0.00	4,491.00
Transponder Revenue	450.00	4,500.00
Interest Income	476.68	1,943.98
Total Income	280,905.99	1,101,153.97
Gross Profit	280,905.99	1,101,153.97
Expense		
GENERAL & ADMINISTRATIVE		
Administrative Expense-Webb	0.00	693.75
Auditing Services (RAMS & CPA)	0.00	11,372.50
Accounting Services (AD99-1)	200.00	(3,545.00)
Bank Charges	0.00	3.94
Board Mtg Rm Rental/Stipend	200.00	3,995.00
Communciations-Phone/Internet	231.84	2,335.93
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Contribution- Pacific Legal	0.00	10,000.00
Depreciation Expense	8,322.77	83,227.70
Doc/Misc Storage	0.00	1,679.00
Equipment-Copy Machine Lease	266.14	2,643.70
Equipment-Copy Machine Tax	0.00	65.12
Legal Expenses	238.00	4,358.76
Liability Insurance	1,216.09	11,729.58
Memberships	0.00	5,432.95
Misc General Expenses	0.00	191.49
Notices to Community	0.00	392.13
Office Equipment (computer etc)	1,223.23	2,584.44
Office Supplies (incl. postage)	294.15	2,387.66
Photo Copying	55.35	440.41
Police Uniforms/Laundry	0.00	26.99
Property Management Contract	1,800.00	18,000.00
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	0.00	641.52
Security-Dwelling Live G. Pass	0.00	1,568.08
Security-Dwelling Live Fee	578.54	5,785.40
Security- Radar Certification	0.00	50.00
Security- Securitas Contract	33,744.95	338,203.46
Security- Transponders	0.00	5,213.90
Security-Trans (Reader Service)	240.00	1,380.99
Website Hosting	0.00	845.00
Total GENERAL & ADMINISTRATIVE	48,611.06	555,144.74
EMPLOYEE EXPENSES		
Health Insurance	2,030.24	18,368.77
Payroll Processing Fees	165.35	1,764.65
Payroll Tax Expense	940.34	8,821.86
Salary/Wages (Manager) Don	7,524.18	75,241.80
Salary/Wages (Security) Jim	1,815.00	24,774.75
Salary/Wages (Security) Matt	335.00	9,581.00
Salary/Wages (Admin Asst) Karen	1,829.25	1,829.25
Training/Seminars/Travel/Meals	0.00	427.62
Workers Comp Insurance	287.89	2,408.10
Total EMPLOYEE EXPENSES	14,927.25	143,217.79

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

	Apr 17	Jul '16 - Apr 17
LANDSCAPE MAINTENANCE		
Irrigation Repairs-Western	0.00	19.80
Landscape Contract-Western	1,200.00	12,000.00
Landscape Extras- Western	0.00	6,223.95
Landscape Misc.- Luna & McGee	0.00	1,475.00
Palm Tree Trimming	0.00	2,430.00
White Fly Spray	0.00	1,142.11
Total LANDSCAPE MAINTENANCE	1,200.00	23,290.86
GENERAL REPAIRS & MAINTENANCE		
Beach Cleanup Expense	2,341.00	11,917.47
Block Wall and Fence Repair	0.00	1,205.07
Computer Consultant	461.01	746.01
Drains/Catch Bas/ Filter Maint.	0.00	2,050.00
Driveway Pressure Washing	235.00	2,350.00
Electrical Repair	0.00	2,510.00
Fire Extinguisher Refills	0.00	64.00
Gate Mech Repairs (Wooden)	0.00	661.00
Lighting/ Holiday at Gate Entry	0.00	3,000.00
Lighting Maint. for LS	0.00	83.03
Miscellaneous Maintenance	260.00	2,515.16
Mutt Mitt Disposable Bags	171.45	876.30
Painting- Oil Woodwork @ Entry	0.00	3,250.00
Patrol Vehicle Maintenance	71.89	1,435.55
Pest Control	50.00	700.00
Plumbing Repair	99.00	379.00
Sand Grading/Tractor Service	0.00	675.00
Signage	0.00	1,885.14
Small Tools & Equipment	48.52	1,168.61
Street Sweeping	639.00	6,390.00
Winter Roadway Cleanup-flooding	0.00	11,485.00
Total GENERAL REPAIRS & MAINTENANCE	4,376.87	55,346.34
Utilities		
Electric- LS & Guard Shack	340.15	3,698.64
Electric- Street Lights	654.20	6,340.71
Gas	105.52	2,307.17
Trash Services	3,562.34	40,438.05
Water & Sewer	314.20	3,874.61
Total Utilities	4,976.41	56,659.18
RESERVES		
Gen Rsrv Shoreline Protection	20,450.38	23,053.72
Gen Reserve Underground Utility	0.00	7,768.60
Total RESERVES	20,450.38	30,822.32
Total Expense	94,541.97	864,481.23
Net Ordinary Income	186,364.02	236,672.74
Net Income	186,364.02	236,672.74

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

Up to 100% Greater
 Annual Percentage Yield Offered than our Competitors
 See Insert on How We Compare

Business Checking		Number of Enclosures	18
Account Number	[REDACTED] 3278	Statement Dates	4/03/17 thru 4/30/17
Beginning Balance	637,803.41	Days in the statement period	28
4 Deposits/Credits	280,429.31	Average Ledger	721,421.17
43 Checks/Debits	63,952.76		
Service Charge	.00		
Interest Paid	.00		
Ending Balance	854,279.96		

Deposits and Other Credits

Date	Description	Amount
4/03	Deposit	125.00
4/13	County of Orange EDI PYMNT 091000016348946 7956000928 C	2,465.80
4/20	County of Orange EDI PYMNT 091000015501062 7956000928 C	277,513.51
4/25	Deposit	325.00

Checks and Other Debits

Date	Description	Amount
4/03	USBEquipFinance CNTRCT PMT 042000013984086 9800000157	266.14-
4/04	POS 0000 04/03/17 709300113866 MICROSOFT *STORE 08006427676 WA Card# 5891	99.99-
4/04	POS 0000 04/03/17 709300257095 STAPLES 00103853 SAN JUAN CAP CA Card# 5891	150.83-

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Date 4/28/17

Account No.

Enclosures

3278

18

Business Checking

3278 (Continued)

Date	Description	Checks and Other Debits	Amount
4/05	CALPERS 1800	122000492886111 1946207465 CCD	2,030.24-
4/05	POS 0000 04/03/17	709300297158 DOHENY VILLAGE CAR WAS CAPISTRANO B CA Card# 5891	30.00-
4/05	POS 0000 04/03/17	709300292399 SQ *JACKSON BUSINES SAN JUAN CAP CA Card# 5891	993.98-
4/06	SD GAS & ELEC	PAID SDGE 122000493364314 1951184800 PP	17.98-
4/06	SD GAS & ELEC	PAID SDGE 122000493365498 1951184800 PP	340.15-
4/07	POS 0000 04/06/17	709600303460 76 - APO BEACH SERVICE CAPISTRANO B CA Card# 5891	41.89-
4/12	SO CAL GAS	SIMPLEPAY 122000499452766 1991052494 PPD	105.52-
4/12	POS 0000 04/12/17	710200308659 ULINE *SHIP SUPPLIES 800-295-5510 WI Card# 5891	108.89-
4/12	POS 0000 04/11/17	710100324278 STAPLES 00103853 SAN JUAN CAP CA Card# 5891	129.26-
4/12	POS 0000 04/11/17	710100272331 MUTT MITT 800-789-2563 CA Card# 5891	171.45-
4/13	POS 1406 04/12/17	0000000000008 AMAZON.COM AMAZON.COM SEATTLE WA Card# 5891	31.28-
4/14	TELEPAYROLL	PAYROL FEE 122201190144568 1953419391 CCD	90.35-
4/14	TELEPAYROLL	TAXPAYMENT 122201190144358 1953419391 CCD	1,882.75-
4/14	TELEPAYROLL	DDEP PAYCHECK 122201190144304 1953419391 PP	3,672.82-
4/14	POS 0000 04/13/17	710300309332 DISCOUNT RAMPS.COM WEST BEND WI Card# 5891	39.99-
4/17	COX COMM ORG	BANKDRAFT 091000014355943 3841527255 PPD	231.84-
4/17	POS 0000 04/14/17	710400356361 SQ *JACKSON BUSINES DANA POINT CA Card# 5891	461.01-
4/18	SD GAS & ELEC	PAID SDGE 122000493816037 1951184800 PP	636.22-
4/20	SOUTH COAST WD	WATER BILL 122000498092152 1956002977	84.88-
4/20	SOUTH COAST WD	WATER BILL 122000498092652 1956002977	85.98-
4/20	SOUTH COAST WD	WATER BILL 122000498092651 1956002977	143.34-
4/26	POS 1416 04/26/17	000062005437 EWING IRRIGATI EWING IRRIGATION P SAN JUAN CAPI CA Card# 5891	8.53-

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Date 4/28/17

Account No.

Enclosures

3278
18

Business Checking

3278 (Continued)

--- CHECKS IN NUMBER ORDER ---

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
4/04	8473	200.00	4/04	8485	96.08	4/24	8491	50.00
4/03	8475*	874.00	4/04	8486	1,021.25	4/21	8492	100.00
4/19	8481*	1,821.62	4/04	8487	4,502.00	4/26	8493	200.00
4/04	8482	1,200.00	4/28	8488	1,862.46	4/25	8494	3,562.34
4/05	8483	289.36	4/24	8489	33,918.83	4/27	8495	578.54
4/07	8484	145.54	4/26	8490	874.00	4/20	8496	801.43

* Denotes missing check numbers

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
4/03	636,788.27	4/13	627,548.38	4/21	895,009.66
4/04	629,518.12	4/14	621,862.47	4/24	861,040.83
4/05	626,174.54	4/17	621,169.62	4/25	857,803.49
4/06	625,816.41	4/18	620,533.40	4/26	856,720.96
4/07	625,628.98	4/19	618,711.78	4/27	856,142.42
4/12	625,113.86	4/20	895,109.66	4/28	854,279.96

* * * * End of Statement * * * *

Thank you for banking with Farmers & Merchants Bank.

Capistrano Bay Community Services District

A/P Aging Summary

As of April 30, 2017

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
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
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
Gaines & Stacey LLP	3,050.00	0.00	0.00	0.00	0.00	3,050.00
Galuppo & Blake	11,881.38	0.00	0.00	0.00	0.00	11,881.38
James F. Williams III	883.43	0.00	0.00	0.00	0.00	883.43
Kuno's Grading, Inc	2,341.00	0.00	0.00	0.00	0.00	2,341.00
Liddle Construction	260.00	0.00	0.00	0.00	0.00	260.00
Palisades United Methodist Church	200.00	0.00	0.00	0.00	0.00	200.00
Professional Access CCTV & Electrical Inc	240.00	0.00	0.00	0.00	0.00	240.00
Randy Liebig Plumbing	99.00	0.00	0.00	0.00	0.00	99.00
Rutan & Tucker LLP	238.00	0.00	0.00	0.00	0.00	238.00
Securitas	33,744.95	0.00	0.00	0.00	0.00	33,744.95
Skelly Engineering	2,000.00	0.00	0.00	0.00	0.00	2,000.00
The Bugman Termite & Pest Control	50.00	0.00	0.00	0.00	0.00	50.00
The Loftin Firm LLP	3,519.00	0.00	0.00	0.00	0.00	3,519.00
Toshiba Financial Services	266.14	0.00	0.00	0.00	0.00	266.14
Webb Community Management	1,858.50	0.00	0.00	0.00	0.00	1,858.50
Western Landscape Maintenance Plus Inc	1,200.00	0.00	0.00	0.00	0.00	1,200.00
TOTAL	62,905.40	0.00	0.00	0.00	0.00	62,905.40

Capistrano Bay Community Services District
Profit & Loss Budget Performance
 April 2017

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 05/25/17
 Accrual Basis

	Apr 17	Budget	Jul '16 - Apr 17	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
AD99-1 Bond Collections	0.00	15,640.00	0.00	43,700.00	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	279,979.31	270,609.00	826,792.64	758,111.00	785,906.00
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	4,500.00	3,125.00	3,750.00
Interest Income	476.68	68.75	1,943.98	687.50	825.00
Development Impact Fee Revenue	0.00	250.00	0.00	2,500.00	3,000.00
Total Income	280,905.99	286,880.25	1,101,153.97	1,073,868.50	1,122,701.00
Gross Profit	280,905.99	286,880.25	1,101,153.97	1,073,868.50	1,122,701.00
Expense					
GENERAL & ADMINISTRATIVE					
AD99-1 Bond Payments	0.00	15,640.00	0.00	43,700.00	46,000.00
Administrative Expense-Webb	0.00	208.34	693.75	2,083.34	2,500.00
Auditing Services (RAMS & CPA)	0.00	1,085.42	11,372.50	10,854.17	13,025.00
Accounting Services (AD99-1)	200.00	200.00	(3,545.00)	2,000.00	2,400.00
Bank Charges	0.00	16.67	3.94	166.67	200.00
Board Mtg Rm Rental/Stipend	200.00	369.58	3,995.00	3,695.83	4,435.00
Communications-Phone/Internet	231.84	240.00	2,335.93	2,400.00	2,880.00
Contribution- CREBA 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		83,227.70		
Doc/Misc Storage	0.00	28.34	1,679.00	283.34	340.00
Equipment-Copy Machine Lease	266.14	313.33	2,643.70	3,133.34	3,760.00
Equipment-Copy Machine Tax	0.00	5.84	65.12	58.34	70.00
Legal Expenses	238.00	683.33	4,356.76	6,833.34	8,200.00
Liability Insurance	1,216.09	1,041.67	11,729.58	10,416.67	12,500.00
Memberships	0.00	391.66	5,432.95	3,916.66	4,700.00
MHTL Survey/ LCP Committee	0.00	533.33	0.00	5,333.33	6,400.00
Misc General Expenses	0.00	16.66	191.49	166.66	200.00
Notices to Community	0.00	250.00	392.13	2,500.00	3,000.00
Office Equipment (computer etc)	1,223.23	216.67	2,584.44	2,166.67	2,600.00
Office Supplies (incl. postage)	294.15	291.67	2,387.66	2,916.67	3,500.00
Photo Copying	55.35	50.00	440.41	500.00	600.00
Police Uniforms/Laundry	0.00	41.66	26.99	416.66	500.00
Property Management Contract	1,800.00	1,800.00	18,000.00	18,000.00	21,600.00
RR Parking Expense - OCTA	0.00		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	0.00		1,800.00	1,500.00	1,800.00
Security- Contingencies	0.00		641.52	668.67	800.00
Security-Dwelling Live G. Pass	0.00	208.33	1,568.08	2,083.33	2,500.00
Security-Dwelling Live Fee	578.54	580.00	5,785.40	5,800.00	6,960.00
Security- Radar Certification	0.00	12.50	50.00	125.00	150.00

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Accrual Basis

Capistrano Bay Community Services District Profit & Loss Budget Performance April 2017

	Apr 17	Budget	Jul '16 - Apr 17	YTD Budget	Annual Budget
Security- Securitas Contract	33,744.95	33,745.00	338,203.46	337,450.00	404,940.00
Security- Transponders	0.00	364.58	5,213.90	3,645.83	4,375.00
Security-Trans (Reader Service)	240.00	83.34	1,380.99	833.34	1,000.00
Website Hosting	0.00	91.67	845.00	916.67	1,100.00
Total GENERAL & ADMINISTRATIVE	48,611.06	58,726.26	555,144.74	529,162.53	617,635.00
EMPLOYEE EXPENSES					
Health Insurance	2,030.24	1,750.50	18,368.77	17,505.00	21,096.00
Payroll Processing Fees	165.35	183.34	1,764.65	1,833.34	2,200.00
Payroll Tax Expense	940.34	1,326.66	8,821.85	13,266.66	15,920.00
Salary/Wages (Manager) Don	7,524.18	7,500.00	75,241.80	75,000.00	90,000.00
Salary/Wages (Security) Jim	1,815.00	2,860.00	24,774.75	28,600.00	34,320.00
Salary/Wages (Security) Matt	335.00	2,903.34	9,581.00	29,033.34	34,840.00
Salary/Wages (Admin Ass't) Karen	1,829.25	179.17	1,829.25	1,791.67	2,150.00
Training/Seminars/Travel/Meals	0.00	350.84	427.62	3,508.34	4,210.00
Workers Comp Insurance	287.89		2,408.10		
Total EMPLOYEE EXPENSES	14,927.25	17,053.85	143,217.79	170,538.35	204,645.00
LANDSCAPE MAINTENANCE					
Irrigation Repairs-Western	0.00	83.34	19.80	833.34	1,000.00
Landscape Contract-Western	1,200.00	1,200.00	12,000.00	12,000.00	14,400.00
Landscape Extras- Western	0.00	233.33	6,223.95	2,333.33	2,800.00
Landscape Misc.- Luna & McGee	0.00	50.00	1,475.00	500.00	600.00
Palm Tree Trimming	0.00	233.33	2,430.00	2,333.34	2,800.00
White Fly Spray	0.00	83.34	1,142.11	833.34	1,000.00
Total LANDSCAPE MAINTENANCE	1,200.00	1,883.34	23,290.86	18,833.35	22,600.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	2,341.00	833.33	11,917.47	8,333.33	10,000.00
Block Wall and Fence Repair	0.00	250.00	1,205.07	2,500.00	3,000.00
Computer Consultant	461.01	58.34	746.01	583.34	700.00
Drains/Catch Bas/ Filter Maint.	0.00	416.67	2,050.00	4,166.66	5,000.00
Driveway Pressure Washing	235.00	266.66	2,350.00	2,666.66	3,200.00
Electrical Repair	0.00	225.00	2,510.00	2,250.00	2,700.00
Fire Extinguisher Refills	0.00	12.50	64.00	125.00	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.66	0.00	416.66	500.00
Gate Mech Repairs (Wooden)	0.00	179.17	661.00	1,791.67	2,150.00
Lighting/ Holiday at Gate Entry	0.00	250.00	3,000.00	2,500.00	3,000.00
Lighting Maint. for LS	0.00	41.67	83.03	416.66	500.00
Miscellaneous Maintenance	260.00	316.66	2,515.16	3,166.66	3,800.00
Mutt Mitt Disposable Bags	171.45	80.00	876.30	800.00	960.00
Painting- Oil Woodwork @ Entry	0.00	600.00	3,250.00	6,000.00	7,200.00
Patrol Vehicle Maintenance	71.89	133.33	1,435.55	1,333.34	1,600.00
Pest Control	50.00	83.33	700.00	833.34	1,000.00
Plumbing Repair	99.00	66.67	379.00	666.67	800.00
Roof Repair	0.00	41.67	0.00	416.66	500.00
Sand Grading/Tractor Service	0.00	291.67	675.00	2,916.67	3,500.00
Signage	0.00	41.66	1,885.14	416.66	500.00

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Capistrano Bay Community Services District
Profit & Loss Budget Performance
April 2017

	Apr 17	Budget	Jul '16 - Apr 17	YTD Budget	Annual Budget
Small Tools & Equipment	48.52	33.33	1,168.61	333.34	400.00
Street Sweeping	639.00	683.34	6,390.00	6,833.34	8,200.00
Winter Roadway Cleanup-flooding	0.00	833.33	11,485.00	8,333.34	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	4,376.87	5,779.99	55,346.34	57,800.00	69,360.00
Utilities					
Electric- LS & Guard Shack	340.15	516.67	3,698.64	5,166.67	6,200.00
Electric- Street Lights	654.20	625.00	6,340.71	6,250.00	7,500.00
Gas	105.52	275.00	2,307.17	2,750.00	3,300.00
Trash Services	3,562.34	4,291.67	40,438.05	42,916.67	51,500.00
Water & Sewer	314.20	316.67	3,874.61	3,166.67	3,800.00
Total Utilities	4,976.41	6,025.01	56,659.18	60,250.01	72,300.00
CAPITAL IMPROVEMENTS					
Block Wall Repairs	0.00	1,250.00	0.00	12,500.00	15,000.00
District Admin Office Interior	0.00	208.33	0.00	2,083.33	2,500.00
Guard Shack Rear Office Impr.	0.00	291.67	0.00	2,916.67	3,500.00
Pedestrian Sidewalk Repairs	0.00	250.00	0.00	2,500.00	3,000.00
Rock Barrier Plates-6 Drains	0.00	125.00	0.00	1,250.00	1,500.00
Seal Coating of NG Road	0.00	91.56	0.00	916.66	1,100.00
Trench Drain Repair @ 35195	0.00	233.34	0.00	2,333.34	2,800.00
Total CAPITAL IMPROVEMENTS	0.00	2,450.00	0.00	24,500.00	29,400.00
RESERVES					
Gen Reserve Contribution	0.00	8,896.67	0.00	88,966.67	106,760.00
Gen Rsrv Shoreline Protection	20,450.38		23,053.72		
Gen Reserve Underground Utility	0.00		7,768.60		
Total RESERVES	20,450.38	8,896.67	30,822.32	88,966.67	106,760.00
Total Expense	94,541.97	100,815.12	864,481.23	950,050.91	1,122,701.00
Net Ordinary Income	186,364.02	186,065.13	236,672.74	123,817.59	0.00
Net Income	186,364.02	186,065.13	236,672.74	123,817.59	0.00

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05/25/17

Accrual Basis

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

Balance Sheet

As of April 30, 2017

	<u>Apr 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
WFB - Expense Fund	0.01
WFB - Redemption Fund	19,569.38
WFB - Reserve Fund	32,558.19
Total Checking/Savings	<u>52,127.58</u>
Total Current Assets	52,127.58
Other Assets	
Special Assessment Rec AD99-1	36,900.00
Total Other Assets	<u>36,900.00</u>
TOTAL ASSETS	<u><u>89,027.58</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	-12,731.60
Total Equity	<u>44,104.58</u>
TOTAL LIABILITIES & EQUITY	<u><u>89,027.58</u></u>

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Accrual Basis

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

Profit & Loss YTD Comparison

April 2017

	<u>Apr 17</u>	<u>Jul '16 - Apr 17</u>
Ordinary Income/Expense		
Expense		
AD99-1 Annual Professional Fees	0.00	1,500.00
Administrative	0.00	5,545.00
Professional Fees	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	8.75	23.70
Total Other Income	<u>8.75</u>	<u>23.70</u>
Other Expense		
AD99-1 Interest Expense	0.00	4,687.50
Total Other Expense	<u>0.00</u>	<u>4,687.50</u>
Net Other Income	<u>8.75</u>	<u>-4,663.80</u>
Net Income	<u>8.75</u>	<u>-12,731.60</u>