

Capistrano Bay Community Services District
Balance Sheet
As of June 30, 2017

ITEM NO. 8a

	Jun 30, 17
ASSETS	
Current Assets	
Checking/Savings	
LAIF Account	216,173.79
Sunwest Bank	57,957.95
Sunwest Bank - Reserve	272,791.54
Wells Fargo- Savings	250,070.96
Farmers & Merchants Bank	725,964.01
Total Checking/Savings	<u>1,522,958.25</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	(59.01)
Total Accounts Receivable	<u>430.99</u>
Total Current Assets	1,523,389.24
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	(90,526.15)
Accum Deprec-Security	(25,089.66)
Accum Deprec-Maintenance	(30,177.16)
Accum Deprec -Admin	(8,597.60)
Accum Deprec-Infrastructure	(525,244.20)
Accum Deprec-Entryway	(392,446.32)
Total Accumulated Depreciation	<u>(1,072,081.09)</u>
Total Fixed Assets	<u>1,720,777.51</u>
TOTAL ASSETS	<u><u>3,244,166.75</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	36,849.87
Total Accounts Payable	<u>36,849.87</u>
Other Current Liabilities	
Prepaid Parking Permit/Fee	429.99
Prepaid 2017 Annual User Fee	1,076.37
Encroachment Permit Deposits	2,000.00
Accrued Vacations	3,127.80
Other Accrued Expenses	5,042.00
Total Other Current Liabilities	<u>11,676.16</u>
Total Current Liabilities	<u>48,526.03</u>
Total Liabilities	48,526.03
Equity	
Net investment in Cap Assets	1,921,533.58
Unrestricted	
Emergency Reserve	250,000.00
Unrestricted - Other	573,775.64
Total Unrestricted	<u>823,775.64</u>

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07/16/17
Accrual Basis

Capistrano Bay Community Services District

Balance Sheet

As of June 30, 2017

	<u>Jun 30, 17</u>
Retained Earnings	356,915.78
Net Income	<u>93,415.72</u>
Total Equity	<u>3,195,640.72</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,244,166.75</u></u>

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

	Jun 17	Jul '16 - Jun 17
Ordinary Income/Expense		
Income		
Parking - Permits and OCTA Fees	0.00	38,200.00
Property Tax Revenue	6,866.61	859,146.63
User Fee Revenue	0.00	225,226.35
Summer Trash Collection	0.00	4,491.00
Transponder Revenue	500.00	5,100.00
Interest Income	63.55	2,078.44
Late Fees	50.00	50.00
Total Income	7,480.16	1,134,292.42
Gross Profit	7,480.16	1,134,292.42
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	(3,145.00)
Bank Charges	0.00	3.94
Board Mtg Rm Rental/Stipend	100.00	4,095.00
Communications-Phone/Internet	231.89	2,794.16
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Contribution- Pacific Legal	1,000.00	11,000.00
Depreciation Expense	8,322.77	99,873.24
Doc/Misc Storage	0.00	1,679.00
Equipment-Copy Machine Lease	266.14	3,175.98
Equipment-Copy Machine Tax	52.77	117.89
Legal Expenses	153.00	4,585.55
Liability Insurance	1,216.10	14,161.77
Memberships	0.00	5,432.95
MHTL Survey/ LCP Committee	5,495.00	5,495.00
Misc General Expenses	0.00	191.49
Notices to Community	302.36	694.49
Office Equipment (computer etc)	226.23	2,810.67
Office Supplies (incl. postage)	435.17	2,924.57
Photo Copying	9.60	552.10
Police Uniforms/Laundry	0.00	26.99
Property Management Contract	1,800.00	21,600.00
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	0.00	641.52
Security-Dwelling Live G. Pass	826.80	2,394.88
Security-Dwelling Live Fee	578.54	6,942.48
Security- Radar Certification	0.00	180.00
Security- Securitas Contract	33,838.58	405,846.91
Security- Transponders	2,586.00	7,799.90
Security-Trans (Reader Service)	0.00	1,590.25
Website Hosting	210.00	1,175.00
Total GENERAL & ADMINISTRATIVE	57,850.95	660,149.32
EMPLOYEE EXPENSES		
Health Insurance	2,030.24	22,429.25
Payroll Processing Fees	167.32	2,099.29
Payroll Tax Expense	852.92	10,577.35
Salary/Wages (Manager) Don	7,524.18	90,290.16
Salary/Wages (Security) Jim	1,914.00	28,239.75
Salary/Wages (Security) Matt	335.00	10,251.00
Salary/Wages (Admin Asst) Karen	1,080.00	4,826.25
Training/Seminars/Travel/Meals	0.00	427.62
Workers Comp Insurance	287.90	2,983.89
Total EMPLOYEE EXPENSES	14,191.56	172,124.56

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Accrual Basis

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

	Jun 17	Jul '16 - Jun 17
LANDSCAPE MAINTENANCE		
Irrigation Repairs-Western	713.36	733.16
Landscape Contract-Western	1,200.00	14,400.00
Landscape Extras- Western	0.00	6,223.95
Landscape Misc.- Luna & McGee	3,708.27	5,183.27
Palm Tree Trimming	525.00	2,955.00
White Fly Spray	0.00	1,142.11
Total LANDSCAPE MAINTENANCE	6,146.63	30,637.49
GENERAL REPAIRS & MAINTENANCE		
Beach Cleanup Expense	0.00	11,917.47
Block Wall and Fence Repair	1,545.00	3,023.92
Computer Consultant	0.00	746.01
Drains/Catch Bas/ Filter Maint.	0.00	2,050.00
Driveway Pressure Washing	235.00	2,820.00
Electrical Repair	2,945.00	5,455.00
Fire Extinguisher Refills	0.00	64.00
Gate Mech Repairs (Wooden)	1,927.88	3,308.88
Lighting/ Holiday at Gate Entry	0.00	3,000.00
Lighting Maint. for LS	1,934.21	2,026.91
Miscellaneous Maintenance	344.73	3,022.02
Mutt Mitt Disposable Bags	173.58	1,049.88
Painting- Oil Woodwork @ Entry	3,075.00	6,325.00
Patrol Vehicle Maintenance	1,280.57	2,810.28
Pest Control	50.00	1,175.00
Plumbing Repair	394.87	773.87
Sand Grading/Tractor Service	0.00	1,025.00
Signage	193.35	2,078.49
Small Tools & Equipment	32.27	1,362.05
Street Sweeping	639.00	7,668.00
Winter Roadway Cleanup-flooding	0.00	11,485.00
Total GENERAL REPAIRS & MAINTENANCE	14,770.46	73,186.78
Utilities		
Electric- LS & Guard Shack	341.47	4,385.84
Electric- Street Lights	654.23	7,649.17
Gas	133.15	2,693.69
Trash Services	4,021.10	48,021.49
Water & Sewer	412.28	4,700.54
Total Utilities	5,562.23	67,450.73
RESERVES		
Gen Rsrv Shoreline Protection	6,505.50	29,559.22
Gen Reserve Underground Utility	0.00	7,768.60
Total RESERVES	6,505.50	37,327.82
Total Expense	105,027.33	1,040,876.70
Net Ordinary Income	(97,547.17)	93,415.72
Net Income	(97,547.17)	93,415.72

Capistrano Bay Community Services District

A/P Aging Summary

As of June 30, 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
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
Securitas	33,838.58	0.00	0.00	0.00	0.00	33,838.58
The Bugman Termite & Pest Control	50.00	0.00	0.00	0.00	0.00	50.00
Toshiba Financial Services	266.14	0.00	0.00	0.00	0.00	266.14
Webb Community Management	1,821.15	0.00	0.00	0.00	0.00	1,821.15
TOTAL	<u><u>36,849.87</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>36,849.87</u></u>

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Accrual Basis

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

	Jun 17	Budget	Jul '16 - Jun 17	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
AD99-1 Bond Collections	0.00	460.00	0.00	46,000.00	46,000.00
Annual Fee for County Gate	0.00	5,475.00	0.00	5,475.00	5,475.00
Parking - Permits and OCTA Fees	0.00		38,200.00	38,200.00	38,200.00
Property Tax Revenue	6,866.61	7,959.00	859,146.63	795,906.00	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	500.00	312.50	5,100.00	3,750.00	3,750.00
Interest Income	63.55	68.75	2,078.44	825.00	825.00
Development Impact Fee Revenue	0.00	250.00	0.00		
Late Fees	50.00		50.00	3,000.00	3,000.00
Total Income	7,480.16	14,525.25	1,134,292.42	1,122,701.00	1,122,701.00
Gross Profit	7,480.16	14,525.25	1,134,292.42	1,122,701.00	1,122,701.00
Expense					
GENERAL & ADMINISTRATIVE					
AD99-1 Bond Payments	0.00	460.00	0.00	46,000.00	46,000.00
Administrative Expense-Webb	0.00	208.33	693.75	2,500.00	2,500.00
Auditing Services (RAMS & CPA)	0.00	1,085.42	11,372.50	13,025.00	13,025.00
Accounting Services (AD99-1)	200.00	200.00	(3,145.00)	2,400.00	2,400.00
Bank Charges	0.00	16.66	3.94	200.00	200.00
Board Mtg Rm Rental/Stipend	100.00	369.58	4,095.00	4,435.00	4,435.00
Communications-Phone/Internet	231.89	240.00	2,794.16	2,880.00	2,880.00
Contribution- CRBA Annual Mtg.	0.00		1,500.00	1,500.00	1,500.00
Contribution- Pacific Legal	1,000.00		11,000.00	10,000.00	10,000.00
Depreciation Expense	8,322.77		99,873.24		
Doc/Misc Storage	0.00	28.33	1,679.00	340.00	340.00
Equipment-Copy Machine Lease	266.14	313.33	3,175.98	3,760.00	3,760.00
Equipment-Copy Machine Tax	52.77	5.83	117.89	70.00	70.00
Legal Expenses	153.00	683.33	4,585.55	8,200.00	8,200.00
Liability Insurance	1,216.10	1,041.67	14,161.77	12,500.00	12,500.00
Memberships	0.00	391.67	5,432.95	4,700.00	4,700.00
MHTL Survey/ LCP Committee	5,495.00	533.34	5,495.00	6,400.00	6,400.00
Misc General Expenses	0.00	16.67	191.49	200.00	200.00
Notices to Community	302.36	250.00	694.49	3,000.00	3,000.00
Office Equipment (computer etc)	226.23	216.66	2,810.67	2,600.00	2,600.00
Office Supplies (incl. postage)	435.17	291.67	2,924.57	3,500.00	3,500.00
Photo Copying	9.60	50.00	552.10	600.00	600.00
Police Uniforms/Laundry	0.00	41.67	26.99	500.00	500.00
Property Management Contract	1,800.00	1,800.00	21,600.00	21,600.00	21,600.00
RR Parking Expense - OCTA	0.00		36,755.00	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	1,800.00	1,800.00
Security- Contingencies	0.00		66.67	800.00	800.00
Security-Dwelling Live G. Pass	826.80	208.34	2,394.88	2,500.00	2,500.00
Security-Dwelling Live Fee	578.54	580.00	6,942.48	6,960.00	6,960.00

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

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07/16/17
Accrual Basis

	Jun 17	Budget	Jul '16 - Jun 17	YTD Budget	Annual Budget
Security- Radar Certification	0.00	12.50	180.00	150.00	150.00
Security- Securitas Contract	33,838.58	33,745.00	405,846.91	404,940.00	404,940.00
Security- Transponders	2,586.00	364.59	7,799.90	4,375.00	4,375.00
Security-Trans (Reader Service)	0.00	83.33	1,590.25	1,000.00	1,000.00
Website Hosting	210.00	91.67	1,175.00	1,100.00	1,100.00
Total GENERAL & ADMINISTRATIVE	57,850.95	43,546.26	660,149.32	617,635.00	617,635.00
EMPLOYEE EXPENSES					
Health Insurance	2,030.24	1,750.50	22,429.25	21,006.00	21,006.00
Payroll Processing Fees	167.32	183.33	2,099.29	2,200.00	2,200.00
Payroll Tax Expense	852.92	1,326.67	10,577.35	15,920.00	15,920.00
Salary/Wages (Manager) Don	7,524.18	7,500.00	90,290.16	90,000.00	90,000.00
Salary/Wages (Security) Jim	1,914.00	2,860.00	28,239.75	34,320.00	34,320.00
Salary/Wages (Security) Matt	335.00	2,903.33	10,251.00	34,840.00	34,840.00
Salary/Wages (Admin Asst) Karen	1,080.00	179.17	4,826.25	2,150.00	2,150.00
Training/Seminars/Travel/Meats	0.00	350.83	427.62	4,210.00	4,210.00
Workers Comp Insurance	287.90		2,983.89		
Total EMPLOYEE EXPENSES	14,191.56	17,053.83	172,124.56	204,646.00	204,646.00
LANDSCAPE MAINTENANCE					
Irrigation Repairs-Western	713.36	83.33	733.16	1,000.00	1,000.00
Landscape Contract-Western	1,200.00	1,200.00	14,400.00	14,400.00	14,400.00
Landscape Extras- Western	0.00	233.34	6,223.95	2,800.00	2,800.00
Landscape Misc.- Luna & McGee	3,708.27	50.00	5,183.27	600.00	600.00
Palm Tree Trimming	525.00	233.33	2,955.00	2,800.00	2,800.00
White Fly Spray	0.00	83.33	1,142.11	1,000.00	1,000.00
Total LANDSCAPE MAINTENANCE	6,146.63	1,883.33	30,637.49	22,600.00	22,600.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	0.00	833.33	11,917.47	10,000.00	10,000.00
Block Wall and Fence Repair	1,545.00	250.00	3,023.92	3,000.00	3,000.00
Computer Consultant	0.00	58.33	746.01	700.00	700.00
Drains/Catch Bas/ Filter Maint.	0.00	416.67	2,050.00	5,000.00	5,000.00
Driveway Pressure Washing	235.00	266.67	2,820.00	3,200.00	3,200.00
Electrical Repair	2,945.00	225.00	5,455.00	2,700.00	2,700.00
Fire Extinguisher Refills	0.00	12.50	64.00	150.00	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.67	0.00	500.00	500.00
Gate Mech Repairs (Wooden)	1,927.88	179.17	3,308.88	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	1,934.21	41.67	2,026.91	500.00	500.00
Miscellaneous Maintenance	344.73	316.67	3,022.02	3,800.00	3,800.00
Mutt Mitt Disposable Bags	173.58	80.00	1,049.88	960.00	960.00
Painting- Oil Woodwork @ Entry	3,075.00	600.00	6,325.00	7,200.00	7,200.00
Patrol Vehicle Maintenance	1,280.57	133.33	2,810.28	1,600.00	1,600.00
Pest Control	50.00	83.33	1,175.00	1,000.00	1,000.00
Plumbing Repair	394.87	66.66	773.87	800.00	800.00
Roof Repair	0.00	41.67	0.00	500.00	500.00
Sand Grading/Tractor Service	0.00	291.67	1,025.00	3,500.00	3,500.00

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

3:00 PM
07/16/17
Accrual Basis

	Jun 17	Budget	Jul '16 - Jun 17	YTD Budget	Annual Budget
Signage	193.35	41.67	2,078.49	500.00	500.00
Small Tools & Equipment	32.27	33.33	1,362.05	400.00	400.00
Street Sweeping	639.00	683.33	7,668.00	8,200.00	8,200.00
Winter Roadway Cleanup-flooding	0.00	833.33	11,485.00	10,000.00	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	14,770.46	5,780.00	73,186.78	69,360.00	69,360.00
Utilities					
Electric- LS & Guard Shack	341.47	516.67	4,385.84	6,200.00	6,200.00
Electric- Street Lights	654.23	625.00	7,649.17	7,500.00	7,500.00
Gas	133.15	275.00	2,693.69	3,300.00	3,300.00
Trash Services	4,021.10	4,291.67	48,021.49	51,500.00	51,500.00
Water & Sewer	412.28	316.66	4,700.54	3,800.00	3,800.00
Total Utilities	5,562.23	6,025.00	67,450.73	72,300.00	72,300.00
CAPITAL IMPROVEMENTS					
Block Wall Repairs	0.00	1,250.00	0.00	15,000.00	15,000.00
District Admin Office Interior	0.00	208.33	0.00	2,500.00	2,500.00
Guard Shack Rear Office Impr.	0.00	291.67	0.00	3,500.00	3,500.00
Pedestrian Sidewalk Repairs	0.00	250.00	0.00	3,000.00	3,000.00
Rock Barrier Plates-6 Drains	0.00	125.00	0.00	1,500.00	1,500.00
Seal Coating of NG Road	0.00	91.67	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	0.00	2,450.00	0.00	29,400.00	29,400.00
RESERVES					
Gen Reserve Contribution	0.00	8,896.67	0.00	106,760.00	106,760.00
Gen Rsrv Shoreline Protection	6,505.50		29,559.22		
Gen Reserve Underground Utility	0.00		7,768.60		
Total RESERVES	6,505.50	8,896.67	37,327.82	106,760.00	106,760.00
Total Expense	105,027.33	85,635.09	1,040,876.70	1,122,701.00	1,122,701.00
Net Ordinary Income	(97,547.17)	(71,109.84)	93,415.72	0.00	0.00
Net Income	(97,547.17)	(71,109.84)	93,415.72	0.00	0.00

8014

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

If you're thinking of buying a house,
 find out how we can help.
 See insert for details.

Business Checking		Number of Enclosures	12
Account Number	23003278	Statement Dates	6/01/17 thru 7/02/17
Beginning Balance	821,384.92	Days in the statement period	32
6 Deposits/Credits	7,416.61	Average Ledger	799,209.95
58 Checks/Debits	70,677.60		
Service Charge	.00		
Interest Paid	.00		
Ending Balance	758,123.93		

Deposits and Other Credits

Date	Description		Amount
6/08	County of Orange EDI PYMNT	091000015367581 7956000928 C	783.57
6/15	County of Orange EDI PYMNT	091000018310590 7956000928 C	1,287.05
6/19	Deposit		500.00
6/22	County of Orange EDI PYMNT	091000015337991 7956000928 C	311.95
6/28	Deposit		50.00
6/29	County of Orange EDI PYMNT	091000015321927 7956000928 C	4,484.04

Checks and Other Debits

Date	Description		Amount
6/01	TELEPAYROLL PAYROL FEE	122201190116807 1953419391 CCD	77.25-
6/01	USBEquipFinance CNTRCT PMT	042000013123037 9800000157	266.14-
6/01	TELEPAYROLL TAXPAYMENT	122201190116713 1953419391 CCD	1,766.13-
6/01	TELEPAYROLL DDEP PAYCHECK	122201190116023 1953419391 PP	4,206.99-
6/01	POS 1038 06/01/17 000072098344	STAPLES 0385	99.65-



90f14



Date 6/30/17

Account No.

Enclosures

12

Business Checking

23003278 (Continued)

Date	Description	Checks and Other Debits	Amount
	STAPLES 0385		
6/01	POS 1622 05/31/17 000055662501	SAN JUAN CAPI CA Card# 5891 THE HOME DEPOT #1077	220.37-
	27401 LA PAZ RD		
6/01	POS 0000 05/31/17 715100307097	LAGUNA NIGUEL CA Card# 5891 S & J CO UPHOLSTERY	225.00-
	SAN CLEMENTE CA		
	Card# 5891		
6/01	POS 1546 05/31/17 000081508401	THE HOME DEPOT 1840	270.62-
	23651 EL TORO RD		
6/01	POS 1445 05/31/17 000081524501	LAKE FOREST CA Card# 5891 THE HOME DEPOT #0614	367.28-
	27952 HILL CREST		
6/02	POS 0000 06/01/17 715200331397	MISSION VIEJO CA Card# 5891 GRAND EFFECTS FIRE AND	214.73-
	RANCHO SANTA CA		
	Card# 5891		
6/02	POS 0000 05/31/17 715100122012	HOLLEYS TIRE SERVICE	261.54-
	SAN CLEMENTE CA		
	Card# 5891		
6/05	CALPERS 1800 122000493663398	1946207465 CCD	2,030.24-
6/07	SD GAS & ELEC PAID SDGE 122000495923095	1951184800 PP	18.01-
6/07	SO CAL GAS SIMPLEPAY 122000496028259	1991052494 PPD	133.15-
6/07	SD GAS & ELEC PAID SDGE 122000495924199	1951184800 PP	341.47-
6/08	POS 0000 06/07/17 715800334335	STAPLES 00103853	6.45-
	SAN JUAN CAP CA		
	Card# 5891		
6/08	POS 0825 06/08/17 000030715701	THE HOME DEPOT #0614	57.99-
	27952 HILL CREST		
6/08	POS 0000 06/06/17 715700301624	MISSION VIEJO CA Card# 5891 SIGNS BY CREATIONS UNL	193.35-
	SAN CLEMENTE CA		
	Card# 5891		
6/12	POS 1545 06/09/17 000000616846	GANAHL LUMBER - 2	12.91-
	34162 DOHENY PARK		
6/12	POS 0000 06/09/17 716000298935	CAPISTRANO BE CA Card# 5891 SMARTNFINAL39910503993	13.99-
	CAPISTRANO B CA		
	Card# 5891		
6/13	POS 0000 06/12/17 716300322445	STAPLES 00103853	2.68-
	SAN JUAN CAP CA		
	Card# 5891		
6/13	POS 0000 06/12/17 716300322444	STAPLES 00103853	32.31-
	SAN JUAN CAP CA		
	Card# 5891		

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Date 6/30/17

Account No.

Enclosures

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Business Checking

23003278 (Continued)

Date	Description	Checks and Other Debits	Amount
6/13	POS 1320 06/12/17 000000212485 34091 DOHENY PARK CAPISTRANO BC CA Card# 5891	SMARTNFINAL399	34.46-
6/14	POS 0000 06/13/17 716400208363 DANA POINT CA Card# 5891	SQU*SQ *MG TOWING - HE	75.00-
6/14	POS 1546 06/13/17 000000000301 THE UPS STORE #446 SAN CLEMENTE CA Card# 5891	THE UPS STORE	302.36-
6/15	COX COMM ORG BANKDRAFT 091000017866813 3841527255 PPD		231.89-
6/15	SD GAS & ELEC PAID SDGE 122000493693718 1951184800 PP		636.22-
6/15	POS 0000 06/09/17 716000299529 CAPISTRANO B CA Card# 5891	DOHENY VILLAGE CAR WAS	17.98-
6/15	POS 0000 06/14/17 716500311070 CAPISTRANO B CA Card# 5891	LUNA AUTO REPAIR	665.31-
6/16	TELEPAYROLL PAYROL FEE 122201190124772 1953419391 CCD		86.31-
6/16	TELEPAYROLL TAXPAYMENT 122201190124576 1953419391 CCD		1,679.39-
6/16	TELEPAYROLL DDEP PAYCHECK 122201190123019 1953419391 PP		3,990.66-
6/19	POS 1352 06/16/17 000000198340 33961 DOHENY PARK SAN JUAN CA Card# 5891	COSTCO GAS #0429	35.74-
6/21	SOUTH COAST WD WATER BILL 122000499138602 1956002977		85.98-
6/21	SOUTH COAST WD WATER BILL 122000499138096 1956002977		134.51-
6/21	SOUTH COAST WD WATER BILL 122000499138601 1956002977		191.79-
6/22	POS 1403 06/21/17 000000434953 34091 DOHENY PARK CAPISTRANO BC CA Card# 5891	SMARTNFINAL399	75.69-
6/26	POS 0000 06/24/17 717500398955 SAN JUAN CAP CA Card# 5891	STAPLES 00103853	13.46-
6/27	POS 1324 06/26/17 000000909892 34091 DOHENY PARK CAPISTRANO BC CA Card# 5891	SMARTNFINAL399	15.07-
6/28	POS 1605 06/27/17 000016766045 907 AVENIDA PICO SAN CLEMENTE CA Card# 5891	LOWE'S #1050	33.94-
6/28	POS 0000 06/26/17 717700207461 SAN JUAN CAP CA Card# 5891	STAPLES 00103853	226.23-
6/29	POS 0000 06/28/17 717900327439 CAPO BEACH CA Card# 5891	GANAHL LUMBER - 2	9.87-
6/30	TELEPAYROLL PAYROL FEE 122201190135186 1953419391 CCD		81.01-

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Date 6/30/17

Account No.

Enclosures

12

Business Checking

23003278 (Continued)

Checks and Other Debits

Date	Description	Amount
6/30	TELEPAYROLL TAXPAYMENT 122201190134808 1953419391 CCD	1,837.29-
6/30	TELEPAYROLL DDEP PAYCHECK 122201190132184 1953419391 PP	4,198.76-
6/30	POS 1731 06/29/17 000017042237 DENAULTS T/V HDWE #2 535 N EL CAMINO RE SAN CLEMENTE CA Card# 5891	19.36-

--- CHECKS IN NUMBER ORDER ---

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
6/07	8458	200.00	6/19	8524	720.00	6/30	8530*	33,804.87
6/05	8521*	1,858.50	6/12	8525	75.00	6/20	8536*	130.00
6/12	8522	1,200.00	6/08	8526	100.00	6/30	8537	246.10
6/13	8523	3,562.34	6/09	8527	209.26	6/29	8551*	3,075.00

* Denotes missing check numbers

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
6/01	813,885.49	6/13	804,110.68	6/22	797,150.85
6/02	813,409.22	6/14	803,733.32	6/26	797,137.39
6/05	809,520.48	6/15	803,468.97	6/27	797,122.32
6/07	808,827.85	6/16	797,712.61	6/28	796,912.15
6/08	809,253.63	6/19	797,456.87	6/29	798,311.32
6/09	809,044.37	6/20	797,326.87	6/30	758,123.93
6/12	807,742.47	6/21	796,914.59		

* * * * End of Statement * * * *

Thank you for banking with Farmers & Merchants Bank.

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07/16/17

Accrual Basis

Assessment District No. 99-1 of the Capistrano Bay CSD
Balance Sheet
As of June 30, 2017

	<u>Jun 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
WFB - Expense Fund	0.01
WFB - Redemption Fund	19,579.77
WFB - Reserve Fund	<u>32,575.49</u>
Total Checking/Savings	<u>52,155.27</u>
Total Current Assets	52,155.27
Other Assets	
Special Assessment Rec AD99-1	<u>36,900.00</u>
Total Other Assets	<u>36,900.00</u>
TOTAL ASSETS	<u>89,055.27</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>-12,703.91</u>
Total Equity	<u>44,132.27</u>
TOTAL LIABILITIES & EQUITY	<u>89,055.27</u>

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07/16/17

Accrual Basis

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

	<u>Jun 17</u>	<u>Jul '16 - Jun 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	14.71	51.39
Total Other Income	<u>14.71</u>	<u>51.39</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	14.71	-4,636.11
Net Income	<u>14.71</u>	<u>-12,703.91</u>