

12:27 PM
09/21/17
Accrual Basis

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

ITEM NO. 8a

	<u>Aug 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
LAIF Account	216,671.61
Sunwest Bank	234,010.24
Sunwest Bank - Reserve	259,963.40
Wells Fargo- Savings	250,083.70
Farmers & Merchants Bank	599,811.92
Total Checking/Savings	<u>1,560,540.87</u>
Accounts Receivable	
A/R Annual User Fee	48,017.69
Total Accounts Receivable	<u>48,017.69</u>
Other Current Assets	
Prepaid Expenses	13,684.54
Total Other Current Assets	<u>13,684.54</u>
Total Current Assets	1,622,243.10
Fixed Assets	
Depreciable assets	
Structures	236,236.55
Security	27,074.77
Maintenance	37,502.00
Administrative	8,939.00
Road Systems	1,017,475.00
Storm Drains	156,529.00
Entryway	1,408,563.83
Total Depreciable assets	<u>2,892,320.15</u>
Accumulated Depreciation	
Accum Deprec-Storm Drains	(57,415.64)
Accum Deprec-Road System	(475,913.27)
Accum Deprec-Structure	(91,151.56)
Accum Deprec-Security	(25,582.24)
Accum Deprec-Maintenance	(30,120.03)
Accum Deprec -Admin	(8,781.30)
Accum Deprec-Entryway	(402,138.78)
Total Accumulated Depreciation	<u>(1,091,102.82)</u>
Total Fixed Assets	<u>1,801,217.33</u>
TOTAL ASSETS	<u>3,423,460.43</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	39,218.35
Total Accounts Payable	<u>39,218.35</u>
Other Current Liabilities	
Encroachment Permit Deposits	2,000.00
Accrued Vacations	5,955.20
Other Accrued Expenses	5,944.33
Total Other Current Liabilities	<u>13,899.53</u>
Total Current Liabilities	<u>53,117.88</u>
Total Liabilities	53,117.88
Equity	
Net investment in Cap Assets	1,918,075.58

10/13

12:27 PM
09/21/17
Accrual Basis

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

	<u>Aug 31, 17</u>
Unrestricted	
Emergency Reserve	250,000.00
Unrestricted - Other	670,928.73
	<hr/>
Total Unrestricted	920,928.73
Retained Earnings	458,555.59
Net Income	72,782.65
	<hr/>
Total Equity	3,370,342.55
	<hr/>
TOTAL LIABILITIES & EQUITY	3,423,460.43
	<hr/> <hr/>

12:26 PM
 09/21/17
 Accrual Basis

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

	Aug 17	Jul - Aug 17
Ordinary Income/Expense		
Income		
Property Tax Revenue	675.27	675.27
User Fee Revenue	9.00	225,235.35
Transponder Revenue	500.00	1,100.00
Interest Income	64.02	626.61
Development Impact Fee Revenue	4,891.00	4,891.00
Total Income	6,139.29	232,528.23
Gross Profit	6,139.29	232,528.23
Expense		
GENERAL & ADMINISTRATIVE		
Auditing Services (RAMS & CPA)	550.00	550.00
Accounting Services (AD99-1)	200.00	400.00
Board Mtg Rm Rental/Stipend	200.00	200.00
Communications-Phone/Internet	364.93	599.51
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Depreciation Expense	8,492.50	16,985.00
Doc/Misc Storage	0.00	100.00
Equipment-Copy Machine Lease	266.14	532.28
Legal Expenses	0.00	280.00
Liability Insurance	1,082.90	2,165.80
Memberships	0.00	2,024.95
Office Equipment (computer etc)	0.00	183.58
Office Supplies (incl. postage)	348.78	582.99
Photo Copying	15.60	91.80
Property Management Contract	1,800.00	3,600.00
Security-Allowance for July 4th	0.00	249.80
Security-Dwelling Live G. Pass	0.00	826.50
Security-Dwelling Live Fee	578.54	1,157.08
Security- Securitas Contract	33,744.95	67,601.90
Website Hosting	0.00	120.00
Total GENERAL & ADMINISTRATIVE	47,644.34	99,751.19
EMPLOYEE EXPENSES		
Health Insurance	2,030.65	4,060.89
Payroll Processing Fees	163.56	334.64
Payroll Tax Expense	893.60	1,896.27
Salary/Wages (Manager) Don	7,642.50	15,166.68
Salary/Wages (Security) Jim	1,881.00	4,191.00
Salary/Wages (Security) Matt	0.00	971.50
Salary/Wages (Admin Asst) Karen	2,065.50	3,800.25
Training/Seminars/Travel/Meals	250.00	325.00
Workers Comp Insurance	285.56	571.12
Total EMPLOYEE EXPENSES	15,212.37	31,317.35
LANDSCAPE MAINTENANCE		
Irrigation Repairs-Western	0.00	212.79
Landscape Contract-Western	1,200.00	2,400.00
Landscape Extras- Western	0.00	4,120.00
Landscape Misc.- Luna & McGee	85.49	85.49
Palm Tree Trimming	0.00	635.00
Total LANDSCAPE MAINTENANCE	1,285.49	7,453.28
GENERAL REPAIRS & MAINTENANCE		
Driveway Pressure Washing	235.00	470.00
Lighting/ Holiday at Gate Entry	1,500.00	1,500.00
Miscellaneous Maintenance	350.00	425.00
Patrol Vehicle Maintenance	168.20	252.57
Pavement Maintenance	0.00	2,550.00
Pest Control	50.00	100.00
Plumbing Repair	0.00	140.00
Small Tools & Equipment	0.00	15.06
Street Sweeping	639.00	1,278.00
Total GENERAL REPAIRS & MAINTENANCE	2,942.20	6,730.63

12:26 PM
09/21/17
Accrual Basis

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

	<u>Aug 17</u>	<u>Jul - Aug 17</u>
Utilities		
Electric- LS & Guard Shack	192.13	492.66
Electric- Street Lights	654.23	1,308.46
Gas	289.23	445.40
Trash Services	4,967.94	9,269.39
Water & Sewer	531.56	964.03
Total Utilities	<u>6,635.09</u>	<u>12,479.94</u>
RESERVES		
Gen Rsrv Shoreline Protection	0.00	2,013.19
Total RESERVES	<u>0.00</u>	<u>2,013.19</u>
Total Expense	<u>73,719.49</u>	<u>159,745.58</u>
Net Ordinary Income	<u>(67,580.20)</u>	<u>72,782.65</u>
Net Income	<u><u>(67,580.20)</u></u>	<u><u>72,782.65</u></u>

12:28 PM

09/21/17

Capistrano Bay Community Services District
A/P Aging Summary
As of August 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	750.00	0.00	0.00	0.00	0.00	750.00
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	33,744.95	0.00	0.00	0.00	0.00	33,744.95
Shine Illumination	0.00	1,500.00	0.00	0.00	0.00	1,500.00
The Bugman Termite & Pest Control	50.00	0.00	0.00	0.00	0.00	50.00
The Printing Company	210.11	0.00	0.00	0.00	0.00	210.11
Toshiba Financial Services	266.14	0.00	0.00	0.00	0.00	266.14
Webb Community Management	1,823.15	0.00	0.00	0.00	0.00	1,823.15
TOTAL	<u>37,718.35</u>	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>39,218.35</u>

5 of 13

12:29 PM

09/21/17

Accrual Basis

Capistrano Bay Community Services District Profit & Loss Budget Performance August 2017.

	Aug 17	Budget	Jul - Aug 17	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
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	675.27		675.27		883,485.00
User Fee Revenue	9.00		225,235.35	225,225.00	225,225.00
Summer Trash Collection	0.00		0.00		3,995.00
Transponder Revenue	500.00	416.66	1,100.00	833.33	5,000.00
Interest Income	64.02	78.67	626.61	157.33	944.00
Development Impact Fee Revenue	4,891.00	250.00	4,891.00	500.00	3,000.00
Total Income	6,139.29	745.33	232,528.23	226,715.66	1,165,324.00
Gross Profit	6,139.29	745.33	232,528.23	226,715.66	1,165,324.00
Expense					
GENERAL & ADMINISTRATIVE					
Administrative Expense-Webb	0.00	125.00	0.00	250.00	1,500.00
Auditing Services (RAMS & CPA)	550.00	1,104.59	550.00	2,209.17	13,255.00
Accounting Services (AD99-1)	200.00	200.00	400.00	400.00	2,400.00
Bank Charges	0.00	8.33	0.00	16.67	100.00
Board Mtg Rm Rental/Stipend	200.00	369.59	200.00	739.17	4,435.00
Communications-Phone/Internet	364.93	240.00	599.51	480.00	2,880.00
Contribution- CRBA Annual Mtg.	0.00	1,500.00	1,500.00	1,500.00	1,500.00
Contribution- Pacific Legal	0.00		0.00		10,000.00
Depreciation Expense	8,492.50		16,985.00		400.00
Doc/Misc Storage	0.00	33.34	100.00	66.67	400.00
Equipment-Copy Machine Lease	266.14	313.34	532.28	626.67	3,760.00
Equipment-Copy Machine Tax	0.00	5.83	0.00	11.67	70.00
Legal Expenses	0.00	500.00	280.00	1,000.00	6,000.00
Liability Insurance	1,082.90	1,166.25	2,165.80	2,332.50	13,995.00
Memberships	0.00	419.59	2,024.95	839.17	5,035.00
MHTL Survey/LCP Committee	0.00	533.33	0.00	1,066.67	6,400.00
Misc General Expenses	0.00	16.67	0.00	33.33	200.00
Notices to Community	0.00	250.00	0.00	500.00	3,000.00
Office Equipment (computer etc)	0.00	216.66	183.58	433.33	2,600.00
Office Supplies (incl. postage)	348.78	250.00	582.99	500.00	3,000.00
Photo Copying	15.60	50.00	91.80	100.00	600.00
Police Uniforms/Laundry	0.00	41.67	0.00	83.33	500.00
Property Management Contract	1,800.00	1,800.00	3,600.00	3,600.00	21,600.00
RR Parking Expense - OCTA	0.00		0.00		38,125.00
Security-Allowance for July 4th	0.00		249.80	4,500.00	4,500.00
Security- Bonuses for Staff	0.00		0.00		1,800.00
Security- Contingencies	0.00	66.66	0.00	133.33	800.00
Security-Dwelling Live G. Pass	0.00	166.66	826.50	333.33	2,000.00
Security-Dwelling Live Fee	578.54	580.00	1,157.08	1,160.00	6,960.00
Security- Radar Certification	0.00	16.67	0.00	33.33	200.00
Security- Securitas Contract	33,744.95	33,833.34	67,601.90	67,666.67	406,000.00
Security/ Surv. Camera Upgrade	0.00	291.66	0.00	583.33	3,500.00

6 of 13

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

12:29 PM

09/21/17

Accrual Basis

	Aug 17	Budget	Jul - Aug 17	YTD Budget	Annual Budget
Security- Transponders	0.00	458.33	0.00	916.67	5,500.00
Security-Trans (Reader Service)	0.00	125.00	0.00	250.00	1,500.00
Website Hosting	0.00	91.66	120.00	183.33	1,100.00
Total GENERAL & ADMINISTRATIVE	47,644.34	44,774.17	99,751.19	92,548.34	575,215.00
EMPLOYEE EXPENSES					
Health Insurance	2,030.65	2,212.50	4,060.89	4,425.00	26,550.00
Payroll Processing Fees	163.56	183.34	334.64	366.67	2,200.00
Payroll Tax Expense	893.60	1,533.33	1,896.27	3,066.67	18,400.00
Salary/Wages (Manager) Don	7,642.50	7,583.34	15,166.68	15,166.67	91,000.00
Salary/Wages (Security) Jim	1,881.00	2,903.34	4,191.00	5,806.67	34,840.00
Salary/Wages (Security) Matt	0.00	2,946.67	971.50	5,893.33	35,360.00
Salary/Wages (Admin Asst) Karen	2,065.50	2,047.50	3,800.25	4,095.00	24,570.00
Training/Seminars/Travel/Meals	250.00	137.50	325.00	275.00	1,650.00
Workers Comp Insurance	285.56	366.66	571.12	733.33	4,400.00
Total EMPLOYEE EXPENSES	15,212.37	19,914.18	31,317.35	39,828.34	238,970.00
LANDSCAPE MAINTENANCE					
Irrigation Repairs-Western	0.00	83.34	212.79	166.67	1,000.00
Landscape Contract-Western	1,200.00	1,200.00	2,400.00	2,400.00	14,400.00
Landscape Extras- Western	0.00	583.34	4,120.00	1,166.67	7,000.00
Landscape Misc.- Luna & McGee	85.49	125.00	85.49	250.00	1,500.00
Palm Tree Trimming	0.00	250.00	635.00	500.00	3,000.00
White Fly Spray	0.00	100.00	0.00	200.00	1,200.00
Total LANDSCAPE MAINTENANCE	1,285.49	2,341.68	7,453.28	4,683.34	28,100.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	0.00	833.33	0.00	1,666.67	10,000.00
Block Wall and Fence Repair	0.00	333.34	0.00	666.67	4,000.00
Computer Consultant	0.00	58.34	0.00	116.67	700.00
Drains/Catch Bas/ Filter Maint.	0.00	541.66	0.00	1,083.33	6,500.00
Driveway Pressure Washing	235.00	266.67	470.00	533.33	3,200.00
Electrical Repair	0.00	225.00	0.00	450.00	2,700.00
Fire Extinguisher Refills	0.00	12.50	0.00	25.00	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.66	0.00	83.33	500.00
Gate Mech Repairs (Wooden)	0.00	201.66	0.00	403.33	2,420.00
Lighting/ Holiday at Gate Entry	1,500.00	250.00	1,500.00	500.00	3,000.00
Lighting Maint. for LS	0.00	41.67	0.00	83.33	500.00
Miscellaneous Maintenance	350.00	316.67	425.00	633.34	3,800.00
Mutt Mitt Disposable Bags	0.00	80.00	0.00	160.00	960.00
Painting- Oil Woodwork @ Entry	0.00	600.00	0.00	1,200.00	7,200.00
Patrol Vehicle Maintenance	168.20	133.34	252.57	266.67	1,600.00
Pavement Maintenance	0.00	966.66	2,550.00	1,933.33	11,600.00
Pest Control	50.00	83.34	100.00	166.67	1,000.00
Plumbing Repair	0.00	66.67	140.00	133.33	800.00
Roof Repair	0.00	183.33	0.00	366.67	2,200.00
Sand Grading/Tractor Service	0.00	291.66	0.00	583.33	3,500.00
Signage	0.00	41.67	0.00	83.34	500.00

7 of 13

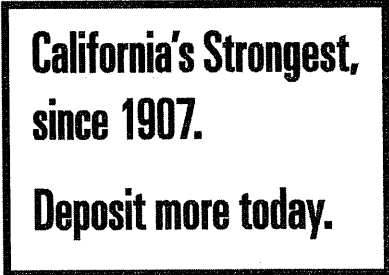
**Capistrano Bay Community Services District
Profit & Loss Budget Performance
August 2017**

12:29 PM
09/21/17
Accrual Basis

	Aug 17	Budget	Jul - Aug 17	YTD Budget	Annual Budget
Small Tools & Equipment	0.00	33.33	15.06	66.67	400.00
Street Sweeping	639.00	683.34	1,278.00	1,366.67	8,200.00
Traffic Engineer Consultant	0.00	291.66	0.00	583.33	3,500.00
Winter Roadway Cleanup-flooding	0.00	833.34	0.00	1,666.67	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	2,942.20	7,410.84	6,730.63	14,821.68	88,930.00
Utilities					
Electric- LS & Guard Shack	192.13	400.00	492.66	800.00	4,800.00
Electric- Street Lights	654.23	655.00	1,308.46	1,310.00	7,860.00
Gas	289.23	275.00	445.40	550.00	3,300.00
Trash Services	4,967.94	4,250.00	9,269.39	8,500.00	51,000.00
Water & Sewer	531.56	512.50	964.03	1,025.00	6,150.00
Total Utilities	6,635.09	6,092.50	12,479.94	12,185.00	73,110.00
CAPITAL IMPROVEMENTS					
Block Wall Repairs	0.00	416.66	0.00	833.33	5,000.00
District Admin Office Interior	0.00	500.00	0.00	1,000.00	6,000.00
Guard Shack Rear Office Impr.	0.00	291.66	0.00	583.33	3,500.00
Pedestrian Sidewalk Repairs	0.00	250.00	0.00	500.00	3,000.00
Trench Drain Repair @ 35195	0.00	233.34	0.00	466.67	2,800.00
Total CAPITAL IMPROVEMENTS	0.00	1,691.66	0.00	3,383.33	20,300.00
RESERVES					
Gen Reserve Contribution	0.00	11,516.59	0.00	23,033.18	138,199.00
Gen Rsrv Shoreline Protection	0.00		2,013.19		
Gen Reserve Underground Utility	0.00	208.34	0.00	416.67	2,500.00
Total RESERVES	0.00	11,724.93	2,013.19	23,449.85	140,699.00
Total Expense	73,719.49	93,949.96	159,745.58	190,899.88	1,165,324.00
Net Ordinary Income	(67,580.20)	(93,204.63)	72,782.65	35,815.78	0.00
Net Income	(67,580.20)	(93,204.63)	72,782.65	35,815.78	0.00

8 of 13

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

Send your kids back to school the right way
 with F&M Youth Checking Accounts
 See insert for details.

Business Checking		Number of Enclosures	25
Account Number		Statement Dates	8/01/17 thru 8/31/17
Beginning Balance	702,496.35	Days in the statement period	31
4 Deposits/Credits	6,066.27	Average Ledger	644,952.26
52 Checks/Debits	97,179.07		
Service Charge	.00		
Interest Paid	.00		
Ending Balance	611,383.55		

Deposits and Other Credits

Date	Description	Amount
8/10	County of Orange EDI PYMNT 091000015525315 7956000928 C	675.27
8/21	Deposit	500.00
8/23	Deposit	4,159.00
8/28	Deposit	732.00

Checks and Other Debits

Date	Description	Amount
8/01	TELEPAYROLL PAYROL FEE 122201190124615 1953419391 CCD	81.01-
8/01	USBEquipFinance CNTRCT PMT 042000016062634 9800000157	266.14-
8/01	TELEPAYROLL TAXPAYMENT 122201190124541 1953419391 CCD	1,993.61-
8/01	TELEPAYROLL DDEP PAYCHECK 122201190124241 1953419391 PP	4,606.23-
8/02	CALPERS 1800 122000492165967 1946207465 CCD	2,030.65-
8/02	POS 0000 08/01/17 721300304948 SMARTNFINAL39910503993	63.18-

9 of 13

Business Checking

(Continued)

Date	Description	Checks and Other Debits	Amount
	CAPISTRANO B CA Card# 5891		
8/02	POS 0000 08/01/17 721300121247 800-797-8022 DC Card# 5891	AM RED CROSS DONATION	250.00-
8/03	POS 0000 08/01/17 721300291754 CAPISTRANO B CA Card# 5891	DOHENY VILLAGE CAR WAS	15.49-
8/03	POS 0000 08/02/17 721400324262 SAN JUAN CAP CA Card# 5891	SITEONE LANDSCAPE S	37.00-
8/04	POS 1214 08/03/17 000000045001 ARCO #42345 AMPM DANA POINT CA Card# 5891	ARCO #42345 AM	36.03-
8/07	SD GAS & ELEC PAID SDGE 122000495169106 1951184800 PP		18.01-
8/07	SD GAS & ELEC PAID SDGE 122000495170264 1951184800 PP		192.13-
8/09	SO CAL GAS SIMPLEPAY 122000498467929 1991052494 PPD		289.23-
8/15	COX COMM ORG BANKDRAFT 091000016189113 3841527255 PPD		364.93-
8/15	SD GAS & ELEC PAID SDGE 122000493275405 1951184800 PP		636.22-
8/16	TELEPAYROLL PAYROL FEE 122201190121690 1953419391 CCD		86.31-
8/16	TELEPAYROLL TAXPAYMENT 122201190121654 1953419391 CCD		1,916.61-
8/16	TELEPAYROLL DDEP PAYCHECK 122201190121391 1953419391 PP		4,320.49-
8/22	SOUTH COAST WD WATER BILL 122000499785672 1956002977		110.12-
8/22	SOUTH COAST WD WATER BILL 122000499785160 1956002977		123.88-
8/22	SOUTH COAST WD WATER BILL 122000499785671 1956002977		297.56-
8/25	POS 0000 08/23/17 723500285585 CAPISTRANO B CA Card# 5891	DOHENY VILLAGE CAR WAS	11.99-
8/25	POS 0000 08/24/17 723600212187 07607531747 CA Card# 5891	TIDELINES LLC	39.95-
8/28	POS 1406 08/25/17 000000768944 34091 DOHENY PARK CAPISTRANO BC CA Card# 5891	SMARTNFINAL399	27.99-
8/28	POS 1248 08/25/17 000000045001 ARCO #42345 AMPM DANA POINT CA Card# 5891	ARCO #42345 AM	39.69-
8/29	POS 1110 08/29/17 000039019475 ISS #103 SAN CLEMENTE CA Card# 5891	ISS #103	48.49-
8/30	POS 0000 08/29/17 724100107862 DANA POINT CA Card# 5891	SQU*SQ *WILLY MOBILE A	65.00-

10 of 13

Date 8/31/17
Account No.
Enclosures

25

Business Checking

(Continued)

--- CHECKS IN NUMBER ORDER ---

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
8/03	8543	1,000.00	8/01	8573	2,000.00	8/21	8583	75.00
8/07	8557*	1,687.88	8/07	8575*	622.91	8/18	8584	826.50
8/07	8559*	1,145.00	8/02	8576	4,301.45	8/31	8585	75.00
8/01	8560	467.26	8/21	8577	1,412.79	8/21	8586	635.00
8/01	8564*	200.00	8/22	8578	4,967.94	8/17	8587	12,994.76
8/01	8566*	3,426.70	8/24	8579	874.00	8/21	8588	280.00
8/04	8567	21.99	8/22	8580	120.00	8/21	8589	1,500.00
8/02	8571*	2,550.00	8/18	8581	33,856.95			
8/01	8572	4,120.00	8/22	8582	50.00			

* Denotes missing check numbers

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
8/01	685,335.40	8/15	670,748.57	8/24	610,959.66
8/02	676,140.12	8/16	664,425.16	8/25	610,907.72
8/03	675,087.63	8/17	651,430.40	8/28	611,572.04
8/04	675,029.61	8/18	616,746.95	8/29	611,523.55
8/07	671,363.68	8/21	613,344.16	8/30	611,458.55
8/09	671,074.45	8/22	607,674.66	8/31	611,383.55
8/10	671,749.72	8/23	611,833.66		

* * * * End of Statement * * * *

Thank you for banking with Farmers & Merchants Bank.

11 of 13

10:12 AM

09/21/17

Accrual Basis

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

	<u>Aug 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
WFB - Expense Fund	0.01
WFB - Redemption Fund	19,595.49
WFB - Reserve Fund	32,601.64
Total Checking/Savings	<u>52,197.14</u>
Total Current Assets	<u>52,197.14</u>
TOTAL ASSETS	<u><u>52,197.14</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Interest Payable AD99-1	2,500.00
Bonds Payable AD99-1 (Current)	40,000.00
Total Other Current Liabilities	<u>42,500.00</u>
Total Current Liabilities	<u>42,500.00</u>
Total Liabilities	42,500.00
Equity	
Unrestricted Equity	9,655.27
Net Income	41.87
Total Equity	<u>9,697.14</u>
TOTAL LIABILITIES & EQUITY	<u><u>52,197.14</u></u>

10:12 AM
09/21/17
Accrual Basis

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

	<u>Aug 17</u>	<u>Jul - Aug 17</u>
Other Income/Expense		
Other Income		
Interest Income	22.96	41.87
Total Other Income	<u>22.96</u>	<u>41.87</u>
Net Other Income	<u>22.96</u>	<u>41.87</u>
Net Income	<u><u>22.96</u></u>	<u><u>41.87</u></u>