

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

ITEM NO. 8a

	<u>Sep 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
LAIF Account	216,671.61
Sunwest Bank	252,846.37
Sunwest Bank - Reserve	260,015.04
Wells Fargo- Savings	250,089.87
Farmers & Merchants Bank	565,395.09
Total Checking/Savings	<u>1,545,017.98</u>
Accounts Receivable	
A/R Annual User Fee	28,105.21
Total Accounts Receivable	<u>28,105.21</u>
Other Current Assets	
Prepaid Expenses	12,316.08
Total Other Current Assets	<u>12,316.08</u>
Total Current Assets	<u>1,585,439.27</u>
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	(57,897.87)
Accum Deprec-Road System	(478,739.59)
Accum Deprec-Structure	(91,464.29)
Accum Deprec-Security	(25,582.24)
Accum Deprec-Maintenance	(30,299.62)
Accum Deprec -Admin	(8,800.95)
Accum Deprec-Entryway	(406,810.76)
Total Accumulated Depreciation	<u>(1,099,595.32)</u>
Total Fixed Assets	<u>1,792,724.83</u>
TOTAL ASSETS	<u><u>3,378,164.10</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	37,082.04
Total Accounts Payable	<u>37,082.04</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>50,981.57</u>
Total Liabilities	50,981.57
Equity	
Net investment in Cap Assets	1,918,075.58

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10/19/17
Accrual Basis

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

	<u>Sep 30, 17</u>
Unrestricted	
Emergency Reserve	250,000.00
Unrestricted - Other	<u>670,928.73</u>
Total Unrestricted	920,928.73
Retained Earnings	458,555.59
Net Income	<u>29,622.63</u>
Total Equity	<u>3,327,182.53</u>
TOTAL LIABILITIES & EQUITY	<u>3,378,164.10</u>

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Accrual Basis

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

	Sep 17	Jul - Sep 17
Ordinary Income/Expense		
Income		
Property Tax Revenue	20,552.97	21,228.24
User Fee Revenue	0.00	225,235.35
Transponder Revenue	325.00	1,425.00
Interest Income	57.81	684.42
Development Impact Fee Revenue	13,156.57	18,047.57
Total Income	34,092.35	266,620.58
Gross Profit	34,092.35	266,620.58
Expense		
GENERAL & ADMINISTRATIVE		
Auditing Services (RAMS & CPA)	0.00	550.00
Accounting Services (AD99-1)	200.00	600.00
Board Mtg Rm Rental/Stipend	100.00	300.00
Communications-Phone/Internet	239.22	838.73
Contribution- CRBA Annual Mtg.	0.00	1,500.00
Depreciation Expense	8,492.50	25,477.50
Doc/Misc Storage	0.00	100.00
Equipment-Copy Machine Lease	266.14	798.42
Legal Expenses	0.00	280.00
Liability Insurance	1,082.90	3,248.70
Memberships	113.99	2,138.94
Office Equipment (computer etc)	0.00	183.58
Office Supplies (incl. postage)	348.06	931.05
Photo Copying	16.50	108.30
Property Management Contract	1,800.00	5,400.00
Security-Allowance for July 4th	3,617.75	3,867.55
Security-Dwelling Live G. Pass	0.00	826.50
Security-Dwelling Live Fee	607.12	1,764.20
Security- Securitas Contract	33,744.95	101,346.85
Website Hosting	140.00	260.00
Total GENERAL & ADMINISTRATIVE	50,769.13	150,520.32
EMPLOYEE EXPENSES		
Health Insurance	2,030.65	6,091.54
Payroll Processing Fees	171.08	505.72
Payroll Tax Expense	983.98	2,880.25
Salary/Wages (Manager) Don	7,583.34	22,750.02
Salary/Wages (Security) Jim	2,788.50	6,979.50
Salary/Wages (Security) Matt	469.00	1,440.50
Salary/Wages (Admin Asst) Karen	1,923.75	5,724.00
Training/Seminars/Travel/Meals	17.00	342.00
Workers Comp Insurance	285.56	856.68
Total EMPLOYEE EXPENSES	16,252.86	47,570.21
LANDSCAPE MAINTENANCE		
Irrigation Repairs-Western	0.00	212.79
Landscape Contract-Western	1,200.00	3,600.00
Landscape Extras- Western	0.00	4,120.00
Landscape Misc.- Luna & McGee	167.28	252.77
Palm Tree Trimming	0.00	635.00
Total LANDSCAPE MAINTENANCE	1,367.28	8,820.56

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Accrual Basis

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

	Sep 17	Jul - Sep 17
GENERAL REPAIRS & MAINTENANCE		
Computer Consultant	127.39	127.39
Driveway Pressure Washing	235.00	705.00
Gate Mech Repairs (Wooden)	496.84	496.84
Lighting/ Holiday at Gate Entry	0.00	1,500.00
Miscellaneous Maintenance	0.00	425.00
Patrol Vehicle Maintenance	44.06	296.63
Pavement Maintenance	0.00	2,550.00
Pest Control	50.00	150.00
Plumbing Repair	0.00	140.00
Signage	504.80	504.80
Small Tools & Equipment	136.94	152.00
Street Sweeping	639.00	1,917.00
Total GENERAL REPAIRS & MAINTENANCE	2,234.03	8,964.66
Utilities		
Electric- LS & Guard Shack	190.89	683.55
Electric- Street Lights	654.23	1,962.69
Gas	276.24	721.64
Trash Services	4,967.94	14,237.33
Water & Sewer	539.77	1,503.80
Total Utilities	6,629.07	19,109.01
RESERVES		
Gen Rsrv Shoreline Protection	0.00	2,013.19
Total RESERVES	0.00	2,013.19
Total Expense	77,252.37	236,997.95
Net Ordinary Income	(43,160.02)	29,622.63
Net Income	(43,160.02)	29,622.63

Capistrano Bay Community Services District

A/P Aging Summary

As of September 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
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
Palisades United Methodist Church	100.00	0.00	0.00	0.00	0.00	100.00
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	266.14	0.00	0.00	0.00	0.00	266.14
Webb Community Management	1,846.95	0.00	0.00	0.00	0.00	1,846.95
TOTAL	<u>37,082.04</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>37,082.04</u>

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

	Sep 17	Budget	Jul - Sep 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	20,552.97		21,228.24		883,485.00
User Fee Revenue	0.00		225,235.35	225,225.00	225,225.00
Summer Trash Collection	0.00		0.00		3,995.00
Transponder Revenue	325.00	416.67	1,425.00	1,250.00	5,000.00
Interest Income	57.81	78.66	684.42	235.99	944.00
Development Impact Fee Revenue	13,156.57	250.00	18,047.57	750.00	3,000.00
Total Income	34,092.35	745.33	266,620.58	227,460.99	1,165,324.00
Gross Profit	34,092.35	745.33	266,620.58	227,460.99	1,165,324.00
Expense					
GENERAL & ADMINISTRATIVE					
Administrative Expense-Webb	0.00	125.00	0.00	375.00	1,500.00
Auditing Services (RAMS & CPA)	0.00	1,104.58	550.00	3,313.75	13,255.00
Accounting Services (AD99-1)	200.00	200.00	600.00	600.00	2,400.00
Bank Charges	0.00	8.34	0.00	25.01	100.00
Board Mtg Rm Rental/Stipend	100.00	369.58	300.00	1,108.75	4,435.00
Communications-Phone/Internet	239.22	240.00	838.73	720.00	2,880.00
Contribution- CRBA Annual Mtg.	0.00		1,500.00	1,500.00	1,500.00
Contribution- Pacific Legal	0.00		0.00		10,000.00
Depreciation Expense	8,492.50		25,477.50		
Doc/Misc Storage	0.00	33.33	100.00	100.00	400.00
Equipment-Copy Machine Lease	266.14	313.33	798.42	940.00	3,760.00
Equipment-Copy Machine Tax	0.00	5.83	0.00	17.50	70.00
Legal Expenses	0.00	500.00	280.00	1,500.00	6,000.00
Liability Insurance	1,082.90	1,166.25	3,248.70	3,498.75	13,995.00
Memberships	113.99	419.58	2,138.94	1,258.75	5,035.00
MHTL Survey/ LCP Committee	0.00	533.33	0.00	1,600.00	6,400.00
Misc General Expenses	0.00	16.67	0.00	50.00	200.00
Notices to Community	0.00	250.00	0.00	750.00	3,000.00
Office Equipment (computer etc)	0.00	216.67	183.58	650.00	2,600.00
Office Supplies (incl. postage)	348.06	250.00	931.05	750.00	3,000.00
Photo Copying	16.50	50.00	108.30	150.00	600.00
Police Uniforms/Laundry	0.00	41.67	0.00	125.00	500.00
Property Management Contract	1,800.00	1,800.00	5,400.00	5,400.00	21,600.00
RR Parking Expense - OCTA	0.00		0.00		38,125.00
Security-Allowance for July 4th	3,617.75		3,867.55	4,500.00	4,500.00
Security- Bonuses for Staff	0.00		0.00		1,800.00
Security- Contingencies	0.00	66.67	0.00	200.00	800.00
Security-Dwelling Live G. Pass	0.00	166.67	826.50	500.00	2,000.00
Security-Dwelling Live Fee	607.12	580.00	1,764.20	1,740.00	6,960.00
Security- Radar Certification	0.00	16.67	0.00	50.00	200.00
Security- Securitas Contract	33,744.95	33,833.33	101,346.85	101,500.00	406,000.00
Security/ Surv. Camera Upgrade	0.00	291.67	0.00	875.00	3,500.00

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

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Accrual Basis

	Sep 17	Budget	Jul - Sep 17	YTD Budget	Annual Budget
Security- Transponders	0.00	458.33	0.00	1,375.00	5,500.00
Security-Trans (Reader Service)	0.00	125.00	0.00	375.00	1,500.00
Website Hosting	140.00	91.67	260.00	275.00	1,100.00
Total GENERAL & ADMINISTRATIVE	50,769.13	43,274.17	150,520.32	135,822.51	575,215.00
EMPLOYEE EXPENSES					
Health Insurance	2,030.65	2,212.50	6,091.54	6,637.50	26,550.00
Payroll Processing Fees	171.08	183.33	505.72	550.00	2,200.00
Payroll Tax Expense	983.98	1,533.33	2,880.25	4,600.00	18,400.00
Salary/Wages (Manager) Don	7,583.34	7,583.33	22,750.02	22,750.00	91,000.00
Salary/Wages (Security) Jim	2,788.50	2,903.33	6,979.50	8,710.00	34,840.00
Salary/Wages (Security) Matt	469.00	2,946.66	1,440.50	8,839.99	35,360.00
Salary/Wages (Admin Asst) Karen	1,923.75	2,047.50	5,724.50	6,142.50	24,570.00
Training/Seminars/Travel/Meals	17.00	137.50	342.00	412.50	1,650.00
Workers Comp Insurance	285.56	366.67	856.68	1,100.00	4,400.00
Total EMPLOYEE EXPENSES	16,252.86	19,914.15	47,570.21	59,742.49	238,970.00
LANDSCAPE MAINTENANCE					
Irrigation Repairs-Western	0.00	83.33	212.79	250.00	1,000.00
Landscape Contract-Western	1,200.00	1,200.00	3,600.00	3,600.00	14,400.00
Landscape Extras- Western	0.00	583.33	4,120.00	1,750.00	7,000.00
Landscape Misc.- Luna & McGee	167.28	125.00	252.77	375.00	1,500.00
Palm Tree Trimming	0.00	250.00	635.00	750.00	3,000.00
White Fly Spray	0.00	100.00	0.00	300.00	1,200.00
Total LANDSCAPE MAINTENANCE	1,367.28	2,341.66	8,820.56	7,025.00	28,100.00
GENERAL REPAIRS & MAINTENANCE					
Beach Cleanup Expense	0.00	833.33	0.00	2,500.00	10,000.00
Block Wall and Fence Repair	0.00	333.33	0.00	1,000.00	4,000.00
Computer Consultant	127.39	58.33	127.39	175.00	700.00
Drains/Catch Bas/ Filter Maint.	0.00	541.67	0.00	1,625.00	6,500.00
Driveway Pressure Washing	235.00	266.67	705.00	800.00	3,200.00
Electrical Repair	0.00	225.00	0.00	675.00	2,700.00
Fire Extinguisher Refills	0.00	12.50	0.00	37.50	150.00
Gate Mech Repairs (NG & Lift)	0.00	41.67	0.00	125.00	500.00
Gate Mech Repairs (Wooden)	496.84	201.67	496.84	605.00	2,420.00
Lighting/ Holiday at Gate Entry	0.00	250.00	1,500.00	750.00	3,000.00
Lighting Maint. for LS	0.00	41.66	0.00	124.99	500.00
Miscellaneous Maintenance	0.00	316.66	425.00	950.00	3,800.00
Mutt Mitt Disposable Bags	0.00	80.00	0.00	240.00	960.00
Painting- Oil Woodwork @ Entry	0.00	600.00	0.00	1,800.00	7,200.00
Patrol Vehicle Maintenance	44.06	133.33	296.63	400.00	1,600.00
Pavement Maintenance	0.00	966.67	2,550.00	2,900.00	11,600.00
Pest Control	50.00	83.33	150.00	250.00	1,000.00
Plumbing Repair	0.00	66.67	140.00	200.00	800.00
Roof Repair	0.00	183.33	0.00	550.00	2,200.00
Sand Grading/Tractor Service	0.00	291.67	0.00	875.00	3,500.00
Signage	504.80	41.66	504.80	125.00	500.00

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

	Sep 17	Budget	Jul - Sep 17	YTD Budget	Annual Budget
Small Tools & Equipment	136.94	33.33	152.00	100.00	400.00
Street Sweeping	639.00	683.33	1,917.00	2,050.00	8,200.00
Traffic Engineer Consultant	0.00	291.67	0.00	875.00	3,500.00
Winter Roadway Cleanup-flooding	0.00	833.33	0.00	2,500.00	10,000.00
Total GENERAL REPAIRS & MAINTENANCE	2,234.03	7,410.81	8,964.66	22,232.49	88,930.00
Utilities					
Electric- LS & Guard Shack	190.89	400.00	683.55	1,200.00	4,800.00
Electric- Street Lights	654.23	655.00	1,962.69	1,965.00	7,860.00
Gas	276.24	275.00	721.64	825.00	3,300.00
Trash Services	4,967.94	4,250.00	14,237.33	12,750.00	51,000.00
Water & Sewer	539.77	512.50	1,503.80	1,537.50	6,150.00
Total Utilities	6,629.07	6,092.50	19,109.01	18,277.50	73,110.00
CAPITAL IMPROVEMENTS					
Block Wall Repairs	0.00	416.67	0.00	1,250.00	5,000.00
District Admin Office Interior	0.00	500.00	0.00	1,500.00	6,000.00
Guard Shack Rear Office Impr.	0.00	291.67	0.00	875.00	3,500.00
Pedestrian Sidewalk Repairs	0.00	250.00	0.00	750.00	3,000.00
Trench Drain Repair @ 35195	0.00	233.33	0.00	700.00	2,800.00
Total CAPITAL IMPROVEMENTS	0.00	1,691.67	0.00	5,075.00	20,300.00
RESERVES					
Gen Reserve Contribution	0.00	11,516.58	0.00	34,549.76	138,199.00
Gen Rsrv Shoreline Protection	0.00		2,013.19	625.00	2,500.00
Gen Reserve Underground Utility	0.00	208.33	0.00		
Total RESERVES	0.00	11,724.91	2,013.19	35,174.76	140,699.00
Total Expense	77,252.37	92,449.87	236,997.95	283,349.75	1,165,324.00
Net Ordinary Income	(43,160.02)	(91,704.54)	29,622.63	(55,888.76)	0.00
Net Income	(43,160.02)	(91,704.54)	29,622.63	(55,888.76)	0.00

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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

Low Down Payment Home Loans.
 See insert for details.

Business Checking		Number of Enclosures	13
Account Number	[REDACTED]	Statement Dates	9/01/17 thru 10/01/17
Beginning Balance	611,383.55	Days in the statement period	31
6 Deposits/Credits	24,386.32	Average Ledger	599,157.99
46 Checks/Debits	74,282.97		
Service Charge	.00		
Interest Paid	.00		
Ending Balance	561,486.90		

Deposits and Other Credits

Date	Description	Amount
9/05	Deposit	325.00
9/06	Deposit	1,262.00
9/07	County of Orange EDI PYMNT 091000015810961 7956000928 C	672.26
9/14	County of Orange EDI PYMNT 091000015351554 7956000928 C	19,880.71
9/15	Deposit	1,076.35
9/15	Deposit	1,170.00

Checks and Other Debits

Date	Description	Amount
9/01	TELEPAYROLL PAYROL FEE 122201190123678 1953419391 CCD	77.25-
9/01	USBEquipFinance CNTRCT PMT 042000014712427 9800000157	266.14-
9/01	TELEPAYROLL TAXPAYMENT 122201190123451 1953419391 CCD	1,901.67-
9/01	TELEPAYROLL DDEP PAYCHECK 122201190121890 1953419391 PP	4,343.83-
9/06	SD GAS & ELEC PAID SDGE 122000493265656 1951184800 PP	18.01-

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Date 9/29/17

Account No. [REDACTED]

Enclosures

Business Checking

[REDACTED] (Continued)

Date	Description	Checks and Other Debits	Amount
9/06	SD GAS & ELEC	PAID SDGE 122000493266803 1951184800 PP	190.89-
9/07	SO CAL GAS	SIMPLEPAY 122000495224552 1991052494 PPD	276.24-
9/07	CALPERS 1800	122000496055918 1946207465 CCD	2,030.65-
9/07	POS 0000 09/06/17	724900316885 TONY'S LOCKSMITH	19.66-
	SAN CLEMENTE CA Card# 5891		
9/07	POS 0000 09/06/17	724900316965 SMARTSIGN	504.80-
	07187971900 NY Card# 5891		
9/14	POS 0000 09/13/17	725600299618 GANAHL LUMBER - 2	2.33-
	CAPO BEACH CA Card# 5891		
9/14	POS 0000 09/13/17	725600299049 TONY'S LOCKSMITH	11.80-
	SAN CLEMENTE CA Card# 5891		
9/14	POS 1409 09/13/17	000000808477 COSTCO GAS #0429	44.06-
	33961 DOHENY PARK SAN JUAN CA Card# 5891		
9/14	POS 0000 09/13/17	725600295765 SMARTNFINAL39910503993	94.79-
	CAPISTRANO B CA Card# 5891		
9/14	POS 0000 09/13/17	725600296660 HD SUPPLY WHITE CAP #0	122.81-
	SAN JUAN CAP CA Card# 5891		
9/15	TELEPAYROLL	PAYROL FEE 122201190126902 1953419391 CCD	90.07-
9/15	COX COMM ORG	BANKDRAFT 091000015963352 3841527255 PPD	239.22-
9/15	TELEPAYROLL	TAXPAYMENT 122201190126589 1953419391 CCD	2,066.13-
9/15	TELEPAYROLL	DDEP PAYCHECK 122201190124250 1953419391 PP	4,682.89-
9/15	POS 0000 09/14/17	725700308358 STAPLES 00103853	71.41-
	SAN JUAN CAP CA Card# 5891		
9/15	POS 0000 09/14/17	725700299736 CRB*CARBONITE BACKUP	113.99-
	877-6654466 MA Card# 5891		
9/18	SD GAS & ELEC	PAID SDGE 122000494555509 1951184800 PP	636.22-
9/18	POS 0000 09/15/17	725800299836 SMARTNFINAL39910503993	14.85-
	CAPISTRANO B CA Card# 5891		
9/18	POS 0000 09/15/17	725800310333 STAPLES 00103853	89.17-
	SAN JUAN CAP CA Card# 5891		
9/20	POS 0000 09/19/17	726200286817 STAPLES 00103853	5.92-
	SAN JUAN CAP CA Card# 5891		
9/22	SOUTH COAST WD	WATER BILL 122000499788038 1956002977	104.37-

Date 9/29/17

Account No. [REDACTED]

Enclosures

Business Checking

[REDACTED] (Continued)

		Checks and Other Debits				
Date	Description					Amount
9/22	SOUTH COAST WD	WATER BILL	122000499788554	1956002977		107.04-
9/22	SOUTH COAST WD	WATER BILL	122000499788553	1956002977		328.36-
9/28	POS 0000 09/27/17	727000303178	STAPLES	00103853		22.61-
	SAN JUAN CAP CA					
	Card# 5891					
9/29	TELEPAYROLL	PAYROL FEE	122201190144302	1953419391	CCD	81.01-
9/29	TELEPAYROLL	TAXPAYMENT	122201190144195	1953419391	CCD	2,110.32-
9/29	TELEPAYROLL	DDEP PAYCHECK	122201190143778	1953419391	PP	4,889.23-
9/29	POS 1544 09/28/17	000057253720	PAYPAL *MUNICI			17.00-
	2211 North First S					
	San Jose CA Card# 5891					

--- CHECKS IN NUMBER ORDER ---

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
9/13	8590	1,881.00	9/26	8595	4,967.94	9/25	8600	33,744.95
9/15	8591	200.00	9/27	8596	874.00	9/26	8601	1,500.00
9/11	8592	1,157.08	9/26	8597	50.00	9/25	8602	210.11
9/13	8593	1,200.00	9/25	8598	750.00			
9/11	8594	350.00	9/28	8599	1,823.15			

* Denotes missing check numbers

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
9/01	604,794.66	9/14	619,030.51	9/26	571,304.22
9/05	605,119.66	9/15	613,813.15	9/27	570,430.22
9/06	606,172.76	9/18	613,072.91	9/28	568,584.46
9/07	604,013.67	9/20	613,066.99	9/29	561,486.90
9/11	602,506.59	9/22	612,527.22		
9/13	599,425.59	9/25	577,822.16		

* * * * End of Statement * * * *

Thank you for banking with Farmers & Merchants Bank.

2:51 PM

10/19/17

Accrual Basis

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

Balance Sheet

As of September 30, 2017

	<u>Sep 30, 17</u>
ASSETS	0.00
LIABILITIES & EQUITY	
Equity	
Funds Transfer to Capo Bay CSD	-10,724.57
Unrestricted Equity	10,655.27
Net Income	69.30
Total Equity	<u>0.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>0.00</u></u>

2:50 PM
10/19/17
Accrual Basis

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

	<u>Sep 17</u>	<u>Jul - Sep 17</u>
Ordinary Income/Expense		
Expense		
Administrative	-3.13	-3.13
Total Expense	<u>-3.13</u>	<u>-3.13</u>
Net Ordinary Income	3.13	3.13
Other Income/Expense		
Other Income		
Interest Income	24.30	66.17
Total Other Income	<u>24.30</u>	<u>66.17</u>
Net Other Income	<u>24.30</u>	<u>66.17</u>
Net Income	<u><u>27.43</u></u>	<u><u>69.30</u></u>