Regular Meeting #650
February 26, 2019
Financial Report

ITEM 8a

FINANCIAL REPORT FOR JANUARY 2019

CAPISTRANO BAY COMMUNITY SERVICES DISTRICT

Capistrano Bay Community Services District

Balance Sheet
As of 01/31/19

ASSETS

Current Assets			
Checking/Savings			
1010	Farmers & Merchants Bank OP	$ 804,065.32	
1011	Sunwest Bank	590,364.15	
1015	LAIF Account	222,295.59	
1016	Wells Fargo - Savings	250,190.20	
1040	Sunwest Bank Reserve	220,095.14	
	Total Checking/Savings		$ 2,087,010.40
Accounts Receivable			
1200	Accounts Receivable User Fee	$ 199.11	
1215	A/R Railroad Fee	5,145.00	
	Total Accounts Receivable		$ 5,344.11
Other Current Assets			
1220	Prepaid Expenses	$ 577.40	
	Total Other Current Asset		$ 577.40
	Total Current Assets		$ 2,092,931.91
Fixed Assets			
Depriciable Assets			
3100	Structure	$ 236,236.55	
3110	Security	27,074.77	
3120	Maintenance	37,502.00	
3130	Administsrative	8,939.00	
3140	Road System	1,017,475.00	
3150	Storm Drains	156,529.00	
3160	Entryway	1,408,563.83	
	Total Depreciable Assets		$ 2,892,320.15
Accumulated Depreciation			
3600	Accum Deprec-Structure	$ (96,910.02)	
3610	Accum Deprec-Security	(25,766.95)	
3620	Accum Deprec-Maintenance	(32,825.57)	
3630	Accum Deprec-Admin	(9,171.24)	
3640	Accum Deprec-Road System	(519,689.49)	

Capistrano Bay Community Services District

Balance Sheet
As of 01/31/19

3650	Accum Deprec-Storm Drains	(76,843.72)		
3660	Accum Deprec-Entryway	(478,704.01)		
	Total Accum Depreciation		$ (1,239,911.00)	
	Total Fixed Assets		$ 1,652,409.15	
	TOTAL ASSETS			$ 3,745,341.06

Liabilities & Equity

Liabilities				
Current Liabilities				
	Total Accounts Payable		$ .00	
Other Current Liabilities				
2120	Accrued Vacation	$ 5,955.20		
2130	Other Accrued Expenses	5,944.33		
2150	Encroachment Permit Deposit	3,000.00		
	Total Other Liabilities		$ 14,899.53	
	Total Liabilities		$ 14,899.53	
Equity				
3300	Net Investment in Cap Assets	$ 1,918,075.58		
Unrestricted				
3310	Emergency Reserve	250,000.00		
3320	Unrestricted - Other	690,439.42		
	Total Unrestricted	$ 2,858,515.00		
3000	Retained Earnings	$ 668,302.94		
	Net Income	203,623.59		
	Total Equity		$ 3,730,441.53	
	TOTAL LIABILITIES & EQUITY			$ 3,745,341.06

Capistrano Bay Community Services District

Income/Expense Statement

Period: 01/01/19 to 01/31/19

Account	Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
INCOME:								
04140	Annual Fee for County Gate	.00	456.25	(456.25)	.00	3,193.75	(3,193.75)	5,475.00
04110	Development Impact Fee	3,261.00	250.00	3,011.00	9,896.00	1,750.00	8,146.00	3,000.00
04150	Interest Income	1,369.64	130.08	1,239.56	3,806.65	910.56	2,896.09	1,561.00
04170	Late Fees/Misc Revenue/Park	100.00	.00	100.00	200.00	.00	200.00	.00
04160	Parking - Permits & OCTA Fees	.00	3,447.50	(3,447.50)	41,370.00	24,132.50	17,237.50	41,370.00
04020	Property Tax Revenue	41,430.04	78,659.67	(37,229.63)	575,563.17	550,617.69	24,945.48	943,916.00
04190	Summer Trash Collection	.00	307.50	(307.50)	3,600.00	2,152.50	1,447.50	3,690.00
04120	Transponder Revenue	20.00	333.33	(313.33)	1,460.00	2,333.31	(873.31)	4,000.00
04010	User Fee Revenue	.00	18,948.25	(18,948.25)	227,469.05	132,637.75	94,831.30	227,379.00
	Subtotal Income	46,180.68	102,532.58	(56,351.90)	863,364.87	717,728.06	145,636.81	1,230,391.00
	EXPENSES							
General & Admin								
08020	Auditing Services (RAMS/CPA)	.00	897.08	897.08	9,832.63	6,279.56	(3,553.07)	10,765.00
08025	Auditing Services (AD99-1)	.00	198.33	198.33	1,500.00	1,388.31	(111.69)	2,380.00
08015	Bank Charges	.00	8.33	8.33	.00	58.31	58.31	100.00
08420	Board Mtg Rm Rental/Stipend	.00	375.00	375.00	3,220.00	2,625.00	(595.00)	4,500.00
08010	Communications-Phone/Internet	242.13	309.17	67.04	2,368.14	2,164.19	(203.95)	3,710.00
08045	Contibution-CBRA Annual Mtg	.00	208.33	208.33	2,800.00	1,458.31	(1,341.69)	2,500.00
08050	Contribution-Pacific Legal	.00	916.67	916.67	10,000.00	6,416.69	(3,583.31)	11,000.00
08110	Document Management	(50.00)	25.00	75.00	.00	175.00	175.00	300.00
08005	Depreciation Expense	18,463.56	.00	(18,463.56)	63,883.18	.00	(63,883.18)	.00
08060	Equipment - Copy Machine Leas	538.04	313.33	(224.71)	2,161.00	2,193.31	32.31	3,760.00
08055	Equipment-Copy Machine Cnty T	.00	2.92	2.92	.00	20.44	20.44	35.00
08120	Legal Fees/Owen Schwerdtfeger	80.00	8,333.33	8,253.33	17,505.56	58,333.31	40,827.75	100,000.00
08130	Liability Ins/EQ-Flood	332.07	1,237.83	905.76	18,073.71	8,664.81	(9,408.90)	14,854.00
08140	Memberships (LAFCO/Carb/CSDA)	450.00	530.42	80.42	6,291.83	3,712.94	(2,578.89)	6,365.00
08145	MHTL Survey/LCP Committee	.00	533.33	533.33	.00	3,733.31	3,733.31	6,400.00
08490	Misc General Expenses	311.76	16.67	(295.09)	311.76	116.69	(195.07)	200.00
08350	Notices to Community	.00	250.00	250.00	378.51	1,750.00	1,371.49	3,000.00
08237	Office Equip (Computer, Etc)	.00	166.67	166.67	126.26	1,166.69	1,040.43	2,000.00
08240	Office Supplies	228.96	250.00	21.04	1,940.02	1,750.00	(190.02)	3,000.00
08230	Photo Copying	.00	166.67	166.67	276.81	1,166.69	889.88	2,000.00
08210	Property Management Contract	2,000.00	3,333.33	1,333.33	15,097.50	23,333.31	8,235.81	40,000.00
08290	Railroad Parking Exp (OCTA)	.00	3,400.00	3,400.00	40,903.00	23,800.00	(17,103.00)	40,800.00
08310	Reserve Study Update	.00	150.00	150.00	.00	1,050.00	1,050.00	1,800.00
07138	Security/July 4 Allowance	.00	416.67	416.67	4,805.52	2,916.69	(1,888.83)	5,000.00
07133	Security/Bonuses for Staff	.00	150.00	150.00	1,600.00	1,050.00	(550.00)	1,800.00
07134	Security/Contingencies	.00	66.67	66.67	2,397.06	466.69	(1,930.37)	800.00
07132	Security/DwellingLIVE Guest P	.00	208.33	208.33	1,693.68	1,458.31	(235.37)	2,500.00
07131	Security/DwellingLIVE Lic Fee	607.12	620.83	13.71	4,249.84	4,345.81	95.97	7,450.00

Capistrano Bay Community Services District

Income/Expense Statement

Period: 01/01/19 to 01/31/19

Account	Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
07135	Security/Radar Certification	.00	16.67	16.67	.00	116.69	116.69	200.00
07130	Security/Securitas Contract	42,220.87	43,002.58	781.71	250,087.05	301,018.06	50,931.01	516,031.00
07139	Security/Surveillance Camara	.00	291.67	291.67	.00	2,041.69	2,041.69	3,500.00
07136	Security/Transponders	1,137.00	291.67	(845.33)	1,137.00	2,041.69	904.69	3,500.00
07137	Security/Trans (Reader Servic	.00	50.00	50.00	.00	350.00	350.00	600.00
08410	Website Hosting	.00	216.67	216.67	240.00	1,516.69	1,276.69	2,600.00
	General & Admin	66,561.51	66,954.17	392.66	462,880.06	468,679.19	5,799.13	803,450.00
Employee Expenses								
08265	Health Insurance	1,980.65	1,861.00	(119.65)	12,866.43	13,027.00	160.57	22,332.00
08252	Payroll Processing Fees	85.22	191.67	106.45	1,162.04	1,341.69	179.65	2,300.00
08255	Payroll Tax Expense	921.98	1,562.50	640.52	6,097.75	10,937.50	4,839.75	18,750.00
08258	Salary/Wages (Manager)	7,583.34	7,591.67	8.33	52,489.38	53,141.69	652.31	91,100.00
08260	Salary/Wages (Police) Matt	.00	.00	.00	134.00	.00	(134.00)	.00
08262	Salary/Wages (Police) Jim	.00	.00	.00	1,287.00	.00	(1,287.00)	.00
08264	Salary/Wages (Admin Asstnt)	2,485.00	2,669.33	184.33	15,428.00	18,685.31	3,257.31	32,032.00
08280	Training/Seminars/Travel/Meal	.00	137.50	137.50	125.00	962.50	837.50	1,650.00
08135	Workers Comp Insurance	.00	371.25	371.25	(457.61)	2,598.75	3,056.36	4,455.00
	Employee Expenses	13,056.19	14,384.92	1,328.73	89,131.99	100,694.44	11,562.45	172,619.00
Landscape Maintenance								
06050	Irrigation Repairs (Western)	.00	166.67	166.67	5,725.55	1,166.69	(4,558.86)	2,000.00
06010	Landscape Contract (Western)	.00	1,650.00	1,650.00	9,900.00	11,550.00	1,650.00	19,800.00
06020	Landscape Extras (Western)	.00	250.00	250.00	1,211.84	1,750.00	538.16	3,000.00
06025	Landscape Misc (Luna & McGee)	.00	150.00	150.00	60.26	1,050.00	989.74	1,800.00
06030	Palm Tree Trimming	.00	333.33	333.33	3,535.00	2,333.31	(1,201.69)	4,000.00
06055	White Fly Spray	.00	100.00	100.00	375.89	700.00	324.11	1,200.00
	Landscape Maintenance	.00	2,650.00	2,650.00	20,808.54	18,550.00	(2,258.54)	31,800.00
General Repairs & Maintenance								
07060	Beach Cleanup	459.87	833.33	373.46	14,406.84	5,833.31	(8,573.53)	10,000.00
07055	Block Wall & Fence Rpr	.00	250.00	250.00	.00	1,750.00	1,750.00	3,000.00
07070	Computer Consultant	.00	41.67	41.67	535.50	291.69	(243.81)	500.00
07316	Drain/Catch Basin/Filter Main	1,350.00	416.67	(933.33)	2,984.37	2,916.69	(67.68)	5,000.00
07125	Driveway Pressure Wash	235.00	266.67	31.67	1,645.00	1,866.69	221.69	3,200.00
07030	Electrical Rpr	.00	225.00	225.00	.00	1,575.00	1,575.00	2,700.00
07210	Fire Extinguisher Refills	.00	12.50	12.50	.00	87.50	87.50	150.00
07110	Gate Mech Rprs (NG & Lift Gat	.00	41.67	41.67	.00	291.69	291.69	500.00
07111	Gate Mech Rprs (Wooden)	480.00	201.67	(278.33)	2,917.39	1,411.69	(1,505.70)	2,420.00
07020	Lighting/Holiday @ Gate Entry	.00	333.33	333.33	4,000.00	2,333.31	(1,666.69)	4,000.00
07010	Lighting Maintenance for LS	.00	41.67	41.67	.00	291.69	291.69	500.00
07315	Misc Maintenance	200.00	316.67	116.67	1,050.00	2,216.69	1,166.69	3,800.00

Capistrano Bay Community Services District

Income/Expense Statement

Period: 01/01/19 to 01/31/19

Account	Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
07310	Mutt Mitt Disposable Bags	191.55	80.00	(111.55)	556.68	560.00	3.32	960.00
07035	Painting/Re-OilingWoodwork	.00	600.00	600.00	.00	4,200.00	4,200.00	7,200.00
07140	Patrol Vehical Maintenance	102.13	133.33	31.20	2,439.14	933.31	(1,505.83)	1,600.00
07330	Pavement Maintenance	450.00	1,250.00	800.00	450.00	8,750.00	8,300.00	15,000.00
07410	Pest Control	100.00	83.33	(16.67)	570.00	583.31	13.31	1,000.00
07040	Plumbing Repair	.00	50.00	50.00	199.70	350.00	150.30	600.00
07050	Roof Repair	.00	100.00	100.00	.00	700.00	700.00	1,200.00
07320	Sand Grading/Tractor Service	.00	250.00	250.00	1,950.00	1,750.00	(200.00)	3,000.00
07415	Signage	.00	41.67	41.67	.00	291.69	291.69	500.00
07420	Small Tools & Equipment	.00	33.33	33.33	21.52	233.31	211.79	400.00
07120	Street Sweeping	1,248.00	683.33	(564.67)	5,082.00	4,783.31	(298.69)	8,200.00
07510	Winter Roadway Cleanup (Flood	965.00	833.33	(131.67)	965.00	5,833.31	4,868.31	10,000.00
	General Repair & Maint	5,781.55	7,119.17	1,337.62	39,773.14	49,834.19	10,061.05	85,430.00
Utilities								
05010	Electricity/LS & Guard Shack	312.22	300.00	(12.22)	2,003.41	2,100.00	96.59	3,600.00
05020	Electricity/ Street Lights	670.46	655.00	(15.46)	4,652.71	4,585.00	(67.71)	7,860.00
05030	Gas	347.27	325.00	(22.27)	2,336.61	2,275.00	(61.61)	3,900.00
05040	Trash Services	3,726.46	4,250.00	523.54	29,686.15	29,750.00	63.85	51,000.00
05070	Water/Sewer	391.09	512.50	121.41	3,468.67	3,587.50	118.83	6,150.00
	Utilities	5,447.50	6,042.50	595.00	42,147.55	42,297.50	149.95	72,510.00
Planned Improvements								
07710	Block Wall Repairs	.00	416.67	416.67	.00	2,916.69	2,916.69	5,000.00
07720	District Admin Office Int Wrk	.00	570.83	570.83	.00	3,995.81	3,995.81	6,850.00
07730	Guard Shack Rear Office Imp	.00	291.67	291.67	.00	2,041.69	2,041.69	3,500.00
07750	Pedestrian Sidewalk Rprs	.00	250.00	250.00	.00	1,750.00	1,750.00	3,000.00
07780	Trench Drain Rpr @ 35195	.00	233.33	233.33	.00	1,633.31	1,633.31	2,800.00
	Planned Improvements	.00	1,762.50	1,762.50	.00	12,337.50	12,337.50	21,150.00
Non Operatinoal Items								
	General Reserve Contribution							
08820	Underground Utilities	.00	3,619.33	3,619.33	5,000.00	25,335.31	20,335.31	43,432.00
	Non Operatinoal Items	.00	3,619.33	3,619.33	5,000.00	25,335.31	20,335.31	43,432.00
	TOTAL EXPENSES	90,846.75	102,532.59	11,685.84	659,741.28	717,728.13	57,986.85	1,230,391.00
	Current Year Net Income/(loss	(44,666.07)	(.01)	(44,666.06)	203,623.59	(.07)	203,623.66	.00

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/18 Cutoff date: 01/31/19

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
INCOME:													
Development Impact Fee	0	2699	0	0	3936	0	3261	0	0	0	0	0	9896
Interest Income	1073	34	31	1230	33	34	1370	0	0	0	0	0	3807
Late Fees/Misc Revenue/Pa	0	0	0	0	0	100	100	0	0	0	0	0	200
Parking - Permits & OCTA	3936	0	0	0	3936-	41370	0	0	0	0	0	0	41370
Property Tax Revenue	0	358	17929	2689	173598	339560	41430	0	0	0	0	0	575563
Summer Trash Collection	0	90-	0	3690	0	0	0	0	0	0	0	0	3600
Transponder Revenue	380	0	520	300	260	20-	20	0	0	0	0	0	1460
User Fee Revenue	0	223164	0	0	4305	0	0	0	0	0	0	0	227469
Subtotal Income	5389	226165	18481	7909	178197	381044	46181	0	0	0	0	0	863365

EXPENSES

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
General & Admin													
Auditing Services (RAMS/C	0	1603	525	205	3500	4000	0	0	0	0	0	0	9833
Auditing Services (AD99-1	0	0	0	0	500	1000	0	0	0	0	0	0	1500
Board Mtg Rm Rental/Stipe	100	0	125	0	2995	0	0	0	0	0	0	0	3220
Communications-Phone/Inte	241	241	241	918	242	242	242	0	0	0	0	0	2368
Contibution-CBRA Annual M	0	2500	300	0	0	0	0	0	0	0	0	0	2800
Contribution-Pacific Lega	0	0	0	10000	0	0	0	0	0	0	0	0	10000
Document Management	0	0	0	50	0	0	50-	0	0	0	0	0	0
Depreciation Expense	8493	0	0	0	18464	18464	18464	0	0	0	0	0	63883
Equipment - Copy Machine	269	0	538	273	273	269	538	0	0	0	0	0	2161
Legal Fees/Owen Schwerdtf	204	0	3069	2115	0	12038	80	0	0	0	0	0	17506
Liability Ins/EQ-Flood	1186	13789	435	1668	332	332	332	0	0	0	0	0	18074
Memberships (LAFCO/Carb/C	2025	0	0	180	0	3637	450	0	0	0	0	0	6292
Misc General Expenses	0	0	0	0	0	0	312	0	0	0	0	0	312
Notices to Community	0	0	0	379	0	0	0	0	0	0	0	0	379
Office Equip (Computer,	0	19	0	108	0	0	0	0	0	0	0	0	126
Office Supplies	183	366	625	47	102	387	229	0	0	0	0	0	1940
Photo Copying	264	0	0	0	0	13	0	0	0	0	0	0	277
Property Management Contr	1800	1298	4000	2000	2000	2000	2000	0	0	0	0	0	15098
Railroad Parking Exp (OCT	0	0	0	0	40903	0	0	0	0	0	0	0	40903
Security/July 4 Allowance	4806	0	0	0	0	0	0	0	0	0	0	0	4806
Security/Bonuses for Staf	0	0	0	0	1600	0	0	0	0	0	0	0	1600
Security/Contingencies	0	0	0	2397	0	0	0	0	0	0	0	0	2397
Security/DwellingLIVE Gue	0	0	0	1694	0	0	0	0	0	0	0	0	1694
Security/DwellingLIVE Lic	607	607	607	607	607	607	607	0	0	0	0	0	4250
Security/Securitas Contra	38429	0	39273	6318	81197	42650	42221	0	0	0	0	0	250087
Security/Transponders	0	0	0	0	0	0	1137	0	0	0	0	0	1137
Website Hosting	0	0	0	120	120	0	0	0	0	0	0	0	240

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/18 Cutoff date: 01/31/19

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
General & Admin	58606	20421	49739	29079	152835	85638	66562	0	0	0	0	0	462880
Employee Expenses													
Health Insurance	1815	1814	1814	1814	1814	1816	1981	0	0	0	0	0	12866
Payroll Processing Fees	169	161	85	161	161	339	85	0	0	0	0	0	1162
Payroll Tax Expense	869	1359	740	768	747	693	922	0	0	0	0	0	6098
Salary/Wages (Manager)	7583	6989	7583	7583	7583	7583	7583	0	0	0	0	0	52489
Salary/Wages (Police) Mat	134	0	0	0	0	0	0	0	0	0	0	0	134
Salary/Wages (Police) Jim	1287	0	0	0	0	0	0	0	0	0	0	0	1287
Salary/Wages (Admin Asstn	2324	2415	2093	2450	2184	1477	2485	0	0	0	0	0	15428
Training/Seminars/Travel/	125	0	0	0	0	0	0	0	0	0	0	0	125
Workers Comp Insurance	332	0	790-	0	0	0	0	0	0	0	0	0	458-
Employee Expenses	14638	12738	11526	12776	12489	11908	13056	0	0	0	0	0	89132
Landscape Maintenance													
Irrigation Repairs (Weste	0	78	0	0	5647	0	0	0	0	0	0	0	5726
Landscape Contract (Weste	1650	1650	1650	1650	1650	1650	0	0	0	0	0	0	9900
Landscape Extras (Western	536	568	0	108	0	0	0	0	0	0	0	0	1212
Landscape Misc (Luna & Mc	0	60	0	0	0	0	0	0	0	0	0	0	60
Palm Tree Trimming	0	0	0	3535	0	0	0	0	0	0	0	0	3535
White Fly Spray	0	0	0	0	376	0	0	0	0	0	0	0	376
Landscape Maintenanc	2186	2357	1650	5293	7673	1650	0	0	0	0	0	0	20809
General Repairs & Maintenance													
Beach Cleanup	125	125	13077	0	620	0	460	0	0	0	0	0	14407
Computer Consultant	0	0	0	441	95	0	0	0	0	0	0	0	536
Drain/Catch Basin/Filter	0	19	0	250	0	1365	1350	0	0	0	0	0	2984
Driveway Pressure Wash	0	470	235	235	235	235	235	0	0	0	0	0	1645
Gate Mech Rprs (Wooden)	1084	146	532	480	195	0	480	0	0	0	0	0	2917
Lighting/Holiday @ Gate E	0	0	0	0	4000	0	0	0	0	0	0	0	4000
Misc Maintenance	650	100	0	0	0	100	200	0	0	0	0	0	1050
Mutt Mitt Disposable Bags	174	0	192	0	0	0	192	0	0	0	0	0	557
Patrol Vehical Maintenanc	63	151	27	2096	0	0	102	0	0	0	0	0	2439
Pavement Maintenance	0	0	0	0	0	0	450	0	0	0	0	0	450
Pest Control	0	100	50	0	50	270	100	0	0	0	0	0	570
Plumbing Repair	325	125-	0	0	0	0	0	0	0	0	0	0	200
Sand Grading/Tractor Serv	0	0	0	0	1200	750	0	0	0	0	0	0	1950
Small Tools & Equipment	0	0	0	0	0	22	0	0	0	0	0	0	22
Street Sweeping	0	1278	639	639	639	639	1248	0	0	0	0	0	5082
Winter Roadway Cleanup (F	0	0	0	0	0	0	965	0	0	0	0	0	965
General Repair & Mai	2420	2265	14752	4140	7034	3381	5782	0	0	0	0	0	39773

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/18 Cutoff date: 01/31/19

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
Utilities													
Electricity/LS & Guard Sh	297	280	313	285	263	253	312	0	0	0	0	0	2003
Electricity/ Street Light	1310	19	979	370	635	670	670	0	0	0	0	0	4653
Gas	317	300	378	338	277	380	347	0	0	0	0	0	2337
Trash Services	4323	5080	4780	4323	3726	3726	3726	0	0	0	0	0	29686
Water/Sewer	1155	0	529	470	457	467	391	0	0	0	0	0	3469
Utilities	7402	5679	6978	5786	5358	5496	5448	0	0	0	0	0	42148
Planned Improvements													
Planned Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
Non Operatinoal Items													
General Reserve Contribution													
Underground Utilities	0	0	0	0	5000	0	0	0	0	0	0	0	5000
Non Operatinoal Item	0	0	0	0	5000	0	0	0	0	0	0	0	5000
TOTAL EXPENSES	85253	43460	84645	57075	190390	108073	90847	0	0	0	0	0	659741
CURRENT YEAR NET INCOME/	79864-	182705	66164-	49165-	12194-	272971	44666-	0	0	0	0	0	203624

Farmers & Merchants Bank®
California's Strongest, since 1907.

Date 1/31/19
Account No. [redacted]3278
Enclosures 23

Capistrano Bay Community Services Dist
35000 Beach Road
Capistrano Beach CA 92624-1700

Account Title: Capistrano Bay Community Services Dist

Business Checking		Number of Enclosures	23
Account Number	[redacted]3278	Statement Dates	1/01/19 thru 1/31/19
Beginning Balance	859,281.09	Days in the statement period	31
7 Deposits/Credits	44,811.04	Average Ledger	860,321.27
45 Checks/Debits	88,181.43		
Service Charge	.00		
Interest Paid	.00		
Ending Balance	815,910.70		

Deposits and Other Credits

Date	Description	Amount
1/04	County of Orange EDI PYMNT 091000013674266 7956000928 C	1,850.99
1/10	County of Orange EDI PYMNT 091000014712661 7956000928 C	35,046.20
1/11	County of Orange EDI PYMNT 091000013034865 7956000928 C	4,532.85
1/14	Deposit	2,112.00
1/16	Deposit	20.00
1/16	Deposit	100.00
1/16	Deposit	1,149.00

Checks and Other Debits

Date	Description	Amount
1/02	USBEquipFinance CNTRCT PMT 042000015053735 9800000157	269.02-
1/03	CALPERS 1800 122000498426150 1946207465 CCD	1,980.65-
1/07	SD GAS & ELEC PAID SDGE 122000490514554 1951184800 PP	19.04-
1/07	SD GAS & ELEC PAID SDGE 122000490515580 1951184800 PP	312.22-
1/07	POS 1338 01/04/19 000000057001 ARCO #42057	44.23-

Date 1/31/19
Account No. [redacted]3278
Enclosures 23

Business Checking [redacted]3278 (Continued)

Checks and Other Debits

Date	Description	Amount
	2749 N EL CAM SAN CLEMENTE CA Card# 5891	
1/07	POS 1313 01/04/19 000000057001 ARCO #42057 2749 N EL CAM SAN CLEMENTE CA Card# 5891	57.90-
1/11	POS 0000 01/10/19 901000391545 DROPBOX*G5T21FBCGCFK DB.TT/CCHELP CA Card# 5891	450.00-
1/14	COX COMM ORG BANKDRAFT 091000013609066 3841527255 PPD	242.13-
1/14	SO CAL GAS SIMPLEPAY 122000497845674 1991052494 PPD	347.27-
1/16	TELEPAYROLL PAYROL FEE 122201190111763 1953419391 CCD	85.22-
1/16	SD GAS & ELEC PAID SDGE 122000491002417 1951184800 PP	651.42-
1/16	TELEPAYROLL TAXPAYMENT 122201190111739 1953419391 CCD	1,645.23-
1/16	TELEPAYROLL DDEP PAYCHECK 122201190111548 1953419391 PP	3,789.60-
1/17	SOUTH COAST WD WATER BILL 122000493962296 1956002977	60.18-
1/17	SOUTH COAST WD WATER BILL 122000493961812 1956002977	96.07-
1/17	SOUTH COAST WD WATER BILL 122000493962295 1956002977	234.84-
1/28	CR & R INCORPORA PPDCRRACH 121100781720261 1952316878W	403.72-
1/28	CR & R INCORPORA PPDCRRACH 121100781720220 1952316878W	3,322.74-
1/28	POS 0000 01/25/19 902500432067 AWARDS N MORE SAN CLEMENTE CA Card# 5891	86.74-
1/31	POS 1210 01/30/19 000000899094 GANAHL LUMBER 34162 DOHENY PARK CAPISTRANO BE CA Card# 5891	6.45-
1/31	POS 1530 01/30/19 000000371482 GANAHL LUMBER 34162 DOHENY PARK CAPISTRANO BE CA Card# 5891	33.61-
1/31	POS 1015 01/30/19 000000173101 GANAHL LUMBER 34162 DOHENY PARK CAPISTRANO BE CA Card# 5891	69.81-

--- CHECKS IN NUMBER ORDER ---

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
1/31	1091	599.00	1/14	1115	200.00	1/31	1128	311.76
1/04	1100*	100.00	1/23	1116	9,095.00	1/29	1129	2,000.00
1/02	1101	874.00	1/14	1117	2,110.40	1/29	1130	607.12
1/02	1102	2,000.00	1/15	1118	270.00	1/23	1131	700.00
1/03	1107*	2,742.50	1/28	1120*	1,650.00	1/28	1132	191.55
1/15	1110*	2,000.00	1/28	1125*	200.00	1/25	1133	40,328.10
1/11	1113*	250.00	1/28	1126	1,137.00	1/29	1134	123.91
1/16	1114	5,000.00	1/31	1127	1,483.00			

* Denotes missing check numbers

Date 1/31/19
Account No. [redacted]3278
Enclosures 23

Business Checking [redacted]3278 (Continued)

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
1/01	859,281.09	1/11	891,611.57	1/25	828,137.11
1/02	856,138.07	1/14	890,823.77	1/28	821,145.36
1/03	851,414.92	1/15	888,553.77	1/29	818,414.33
1/04	853,165.91	1/16	878,651.30	1/31	815,910.70
1/07	852,732.52	1/17	878,260.21		
1/10	887,778.72	1/23	868,465.21		

* * * * End of Statement * * * *

Thank you for banking with Farmers & Merchants Bank.