ITEM 8a

FINANCIAL REPORT FOR FEBRUARY 2019

CAPISTRANO BAY COMMUNITY SERVICES DISTRICT

Capistrano Bay Community Services District

Balance Sheet
As of 02/28/19

ASSETS

Current Assets			
Checking/Savings			
1010	Farmers & Merchants Bank OP	$ 730,148.61	
1011	Sunwest Bank	593,623.26	
1015	LAIF Account	222,295.59	
1016	Wells Fargo - Savings	250,195.96	
1040	Sunwest Bank Reserve	220,120.47	
	Total Checking/Savings		$ 2,016,383.89
Accounts Receivable			
1200	Accounts Receivable User Fee	$ 90.00	
1215	A/R Railroad Fee	1,995.00	
	Total Accounts Receivable		$ 2,085.00
Other Current Assets			
1220	Prepaid Expenses	$ 245.33	
	Total Other Current Asset		$ 245.33
	Total Current Assets		$ 2,018,714.22
Fixed Assets			
Depriciable Assets			
3100	Structure	$ 227,671.60	
3110	Security	27,796.77	
3120	Maintenance	36,160.28	
3130	Administsrative	5,332.00	
3140	Road System	1,006,119.00	
3150	Storm Drains	156,529.00	
3160	Entryway	1,408,563.83	
	Total Depreciable Assets		$ 2,868,172.48
Accumulated Depreciation			
3600	Accum Deprec-Structure	$ (93,738.30)	
3610	Accum Deprec-Security	(26,813.68)	
3620	Accum Deprec-Maintenance	(31,310.64)	
3630	Accum Deprec-Admin	(4,767.72)	
3640	Accum Deprec-Road System	(520,890.13)	

Capistrano Bay Community Services District

Balance Sheet
As of 02/28/19

3650	Accum Deprec-Storm Drains	(82,450.05)		
3660	Accum Deprec-Entryway	(487,792.16)		
	Total Accum Depreciation		$ (1,247,762.68)	
	Total Fixed Assets		$ 1,620,409.80	
	TOTAL ASSETS			$ 3,639,124.02

Capistrano Bay Community Services District

Balance Sheet
As of 02/28/19

Liabilities & Equity

Liabilities				
Current Liabilities				
2020	Accounts Payable	$ 1,650.00		
	Total Accounts Payable		$ 1,650.00	
Other Current Liabilities				
2120	Accrued Vacation	$ 5,114.20		
2130	Other Accrued Expenses	5,944.33		
2150	Encroachment Permit Deposit	4,000.00		
	Total Other Liabilities		$ 15,058.53	
	Total Liabilities		$ 16,708.53	
Equity				
3300	Net Investment in Cap Assets	$ 1,918,075.58		
Unrestricted				
3310	Emergency Reserve	250,000.00		
3320	Unrestricted - Other	689,495.09		
	Total Unrestricted	$ 2,857,570.67		
3000	Retained Earnings	$ 656,552.48		
	Net Income	108,292.34		
	Total Equity		$ 3,622,415.49	
	TOTAL LIABILITIES & EQUITY			$ 3,639,124.02

Capistrano Bay Community Services District

Income/Expense Statement

Period: 02/01/19 to 02/28/19

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	3,650.00	(3,650.00)	5,475.00
04110	Development Impact Fee	.00	250.00	(250.00)	9,896.00	2,000.00	7,896.00	3,000.00
04150	Interest Income	31.09	130.08	(98.99)	3,837.74	1,040.64	2,797.10	1,561.00
04170	Late Fees/Misc Revenue/Park	100.00	.00	100.00	300.00	.00	300.00	.00
04160	Parking - Permits & OCTA Fees	.00	3,447.50	(3,447.50)	41,370.00	27,580.00	13,790.00	41,370.00
04020	Property Tax Revenue	1,018.67	78,659.67	(77,641.00)	576,581.84	629,277.36	(52,695.52)	943,916.00
04190	Summer Trash Collection	.00	307.50	(307.50)	3,600.00	2,460.00	1,140.00	3,690.00
04120	Transponder Revenue	300.00	333.33	(33.33)	1,760.00	2,666.64	(906.64)	4,000.00
04010	User Fee Revenue	.00	18,948.25	(18,948.25)	227,469.05	151,586.00	75,883.05	227,379.00
	Subtotal Income	1,449.76	102,532.58	(101,082.82)	864,814.63	820,260.64	44,553.99	1,230,391.00

EXPENSES

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
General & Admin								
08020	Auditing Services (RAMS/CPA)	1,505.00	897.08	(607.92)	11,337.63	7,176.64	(4,160.99)	10,765.00
08025	Auditing Services (AD99-1)	440.00	198.33	(241.67)	1,940.00	1,586.64	(353.36)	2,380.00
08015	Bank Charges	.00	8.33	8.33	.00	66.64	66.64	100.00
08420	Board Mtg Rm Rental/Stipend	.00	375.00	375.00	3,220.00	3,000.00	(220.00)	4,500.00
08010	Communications-Phone/Internet	242.20	309.17	66.97	2,610.34	2,473.36	(136.98)	3,710.00
08045	Contibution-CBRA Annual Mtg	.00	208.33	208.33	2,800.00	1,666.64	(1,133.36)	2,500.00
08050	Contribution-Pacific Legal	.00	916.67	916.67	10,000.00	7,333.36	(2,666.64)	11,000.00
08110	Document Management	.00	25.00	25.00	.00	200.00	200.00	300.00
08005	Depreciation Expense	18,463.56	.00	(18,463.56)	82,346.74	.00	(82,346.74)	.00
08060	Equipment - Copy Machine Leas	269.02	313.33	44.31	2,430.02	2,506.64	76.62	3,760.00
08055	Equipment-Copy Machine Cnty T	.00	2.92	2.92	.00	23.36	23.36	35.00
08120	Legal Fees/Owen Schwerdtfeger	2,997.50	8,333.33	5,335.83	20,503.06	66,666.64	46,163.58	100,000.00
08130	Liability Ins/EQ-Flood	332.07	1,237.83	905.76	18,405.78	9,902.64	(8,503.14)	14,854.00
08140	Memberships (LAFCO/Carb/CSDA)	179.88	530.42	350.54	6,471.71	4,243.36	(2,228.35)	6,365.00
08145	MHTL Survey/LCP Committee	.00	533.33	533.33	.00	4,266.64	4,266.64	6,400.00
08490	Misc General Expenses	.00	16.67	16.67	311.76	133.36	(178.40)	200.00
08350	Notices to Community	.00	250.00	250.00	378.51	2,000.00	1,621.49	3,000.00
08237	Office Equip (Computer, Etc)	80.78	166.67	85.89	207.04	1,333.36	1,126.32	2,000.00
08240	Office Supplies	253.86	250.00	(3.86)	2,193.88	2,000.00	(193.88)	3,000.00
08230	Photo Copying	.00	166.67	166.67	276.81	1,333.36	1,056.55	2,000.00
08210	Property Management Contract	2,000.00	3,333.33	1,333.33	17,097.50	26,666.64	9,569.14	40,000.00
08290	Railroad Parking Exp (OCTA)	.00	3,400.00	3,400.00	40,903.00	27,200.00	(13,703.00)	40,800.00
08310	Reserve Study Update	.00	150.00	150.00	.00	1,200.00	1,200.00	1,800.00
07138	Security/July 4 Allowance	.00	416.67	416.67	4,805.52	3,333.36	(1,472.16)	5,000.00
07133	Security/Bonuses for Staff	.00	150.00	150.00	1,600.00	1,200.00	(400.00)	1,800.00
07134	Security/Contingencies	240.00	66.67	(173.33)	2,637.06	533.36	(2,103.70)	800.00
07132	Security/DwellingLIVE Guest P	.00	208.33	208.33	1,693.68	1,666.64	(27.04)	2,500.00
07131	Security/DwellingLIVE Lic Fee	607.12	620.83	13.71	4,856.96	4,966.64	109.68	7,450.00

Capistrano Bay Community Services District

Income/Expense Statement

Period: 02/01/19 to 02/28/19

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	133.36	133.36	200.00
07130	Security/Securitas Contract	41,631.94	43,002.58	1,370.64	291,718.99	344,020.64	52,301.65	516,031.00
07139	Security/Surveillance Camara	.00	291.67	291.67	.00	2,333.36	2,333.36	3,500.00
07136	Security/Transponders	.00	291.67	291.67	1,137.00	2,333.36	1,196.36	3,500.00
07137	Security/Trans (Reader Servic	.00	50.00	50.00	.00	400.00	400.00	600.00
08410	Website Hosting	120.00	216.67	96.67	360.00	1,733.36	1,373.36	2,600.00
	General & Admin	69,362.93	66,954.17	(2,408.76)	532,242.99	535,633.36	3,390.37	803,450.00
Employee Expenses								
08265	Health Insurance	1,980.65	1,861.00	(119.65)	14,847.08	14,888.00	40.92	22,332.00
08252	Payroll Processing Fees	161.11	191.67	30.56	1,323.15	1,533.36	210.21	2,300.00
08255	Payroll Tax Expense	754.29	1,562.50	808.21	6,852.04	12,500.00	5,647.96	18,750.00
08258	Salary/Wages (Manager)	7,583.34	7,591.67	8.33	60,072.72	60,733.36	660.64	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)	1,883.00	2,669.33	786.33	17,311.00	21,354.64	4,043.64	32,032.00
08280	Training/Seminars/Travel/Meal	3.00	137.50	134.50	128.00	1,100.00	972.00	1,650.00
08135	Workers Comp Insurance	.00	371.25	371.25	(457.61)	2,970.00	3,427.61	4,455.00
	Employee Expenses	12,365.39	14,384.92	2,019.53	101,497.38	115,079.36	13,581.98	172,619.00
Landscape Maintenance								
06050	Irrigation Repairs (Western)	.00	166.67	166.67	5,725.55	1,333.36	(4,392.19)	2,000.00
06010	Landscape Contract (Western)	1,650.00	1,650.00	.00	13,200.00	13,200.00	.00	19,800.00
06020	Landscape Extras (Western)	.00	250.00	250.00	1,211.84	2,000.00	788.16	3,000.00
06025	Landscape Misc (Luna & McGee)	.00	150.00	150.00	60.26	1,200.00	1,139.74	1,800.00
06030	Palm Tree Trimming	.00	333.33	333.33	3,535.00	2,666.64	(868.36)	4,000.00
06055	White Fly Spray	.00	100.00	100.00	375.89	800.00	424.11	1,200.00
	Landscape Maintenance	1,650.00	2,650.00	1,000.00	24,108.54	21,200.00	(2,908.54)	31,800.00
General Repairs & Maintenance								
07060	Beach Cleanup	3,901.78	833.33	(3,068.45)	18,308.62	6,666.64	(11,641.98)	10,000.00
07055	Block Wall & Fence Rpr	.00	250.00	250.00	.00	2,000.00	2,000.00	3,000.00
07070	Computer Consultant	.00	41.67	41.67	535.50	333.36	(202.14)	500.00
07316	Drain/Catch Basin/Filter Main	94.33	416.67	322.34	3,078.70	3,333.36	254.66	5,000.00
07125	Driveway Pressure Wash	235.00	266.67	31.67	1,880.00	2,133.36	253.36	3,200.00
07030	Electrical Rpr	.00	225.00	225.00	.00	1,800.00	1,800.00	2,700.00
07210	Fire Extinguisher Refills	.00	12.50	12.50	.00	100.00	100.00	150.00
07110	Gate Mech Rprs (NG & Lift Gat	.00	41.67	41.67	.00	333.36	333.36	500.00
07111	Gate Mech Rprs (Wooden)	.00	201.67	201.67	2,917.39	1,613.36	(1,304.03)	2,420.00
07020	Lighting/Holiday @ Gate Entry	.00	333.33	333.33	4,000.00	2,666.64	(1,333.36)	4,000.00
07010	Lighting Maintenance for LS	.00	41.67	41.67	.00	333.36	333.36	500.00
07315	Misc Maintenance	180.00	316.67	136.67	1,230.00	2,533.36	1,303.36	3,800.00

Capistrano Bay Community Services District

Income/Expense Statement

Period: 02/01/19 to 02/28/19

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	.00	80.00	80.00	556.68	640.00	83.32	960.00
07035	Painting/Re-OilingWoodwork	.00	600.00	600.00	.00	4,800.00	4,800.00	7,200.00
07140	Patrol Vehical Maintenance	.00	133.33	133.33	2,439.14	1,066.64	(1,372.50)	1,600.00
07330	Pavement Maintenance	.00	1,250.00	1,250.00	450.00	10,000.00	9,550.00	15,000.00
07410	Pest Control	50.00	83.33	33.33	620.00	666.64	46.64	1,000.00
07040	Plumbing Repair	.00	50.00	50.00	199.70	400.00	200.30	600.00
07050	Roof Repair	.00	100.00	100.00	.00	800.00	800.00	1,200.00
07320	Sand Grading/Tractor Service	.00	250.00	250.00	1,950.00	2,000.00	50.00	3,000.00
07415	Signage	456.25	41.67	(414.58)	456.25	333.36	(122.89)	500.00
07420	Small Tools & Equipment	181.34	33.33	(148.01)	202.86	266.64	63.78	400.00
07120	Street Sweeping	1,248.00	683.33	(564.67)	6,330.00	5,466.64	(863.36)	8,200.00
07510	Winter Roadway Cleanup (Flood	.00	833.33	833.33	965.00	6,666.64	5,701.64	10,000.00
	General Repair & Maint	6,346.70	7,119.17	772.47	46,119.84	56,953.36	10,833.52	85,430.00
Utilities								
05010	Electricity/LS & Guard Shack	310.13	300.00	(10.13)	2,313.54	2,400.00	86.46	3,600.00
05020	Electricity/ Street Lights	665.55	655.00	(10.55)	5,318.26	5,240.00	(78.26)	7,860.00
05030	Gas	326.04	325.00	(1.04)	2,662.65	2,600.00	(62.65)	3,900.00
05040	Trash Services	3,726.46	4,250.00	523.54	33,412.61	34,000.00	587.39	51,000.00
05070	Water/Sewer	377.81	512.50	134.69	3,846.48	4,100.00	253.52	6,150.00
	Utilities	5,405.99	6,042.50	636.51	47,553.54	48,340.00	786.46	72,510.00
Planned Improvements								
07710	Block Wall Repairs	.00	416.67	416.67	.00	3,333.36	3,333.36	5,000.00
07720	District Admin Office Int Wrk	.00	570.83	570.83	.00	4,566.64	4,566.64	6,850.00
07730	Guard Shack Rear Office Imp	.00	291.67	291.67	.00	2,333.36	2,333.36	3,500.00
07750	Pedestrian Sidewalk Rprs	.00	250.00	250.00	.00	2,000.00	2,000.00	3,000.00
07780	Trench Drain Rpr @ 35195	.00	233.33	233.33	.00	1,866.64	1,866.64	2,800.00
	Planned Improvements	.00	1,762.50	1,762.50	.00	14,100.00	14,100.00	21,150.00
Non Operatinoal Items								
General Reserve Contribution								
08820	Underground Utilities	.00	3,619.33	3,619.33	5,000.00	28,954.64	23,954.64	43,432.00
	Non Operatinoal Items	.00	3,619.33	3,619.33	5,000.00	28,954.64	23,954.64	43,432.00
	TOTAL EXPENSES	95,131.01	102,532.59	7,401.58	756,522.29	820,260.72	63,738.43	1,230,391.00
	Current Year Net Income/(loss	(93,681.25)	(.01)	(93,681.24)	108,292.34	(.08)	108,292.42	.00

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/18 Cutoff date: 02/28/19

	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	31	0	0	0	0	3838
Late Fees/Misc Revenue/Pa	0	0	0	0	0	100	100	100	0	0	0	0	300
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	1019	0	0	0	0	576582
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	300	0	0	0	0	1760
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	1450	0	0	0	0	864815

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	1505	0	0	0	0	11338
Auditing Services (AD99-1	0	0	0	0	500	1000	0	440	0	0	0	0	1940
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	242	0	0	0	0	2610
Contibution-CBRA Annual M	0	2500	300	0	0	0	0	0	0	0	0	0	2800
Contibution-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	18464	0	0	0	0	82347
Equipment - Copy Machine	269	0	538	273	273	269	538	269	0	0	0	0	2430
Legal Fees/Owen Schwerdtf	204	0	3069	2115	0	12038	80	2998	0	0	0	0	20503
Liability Ins/EQ-Flood	1186	13789	435	1668	332	332	332	332	0	0	0	0	18406
Memberships (LAFCO/Carb/C	2025	0	0	180	0	3637	450	180	0	0	0	0	6472
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	81	0	0	0	0	207
Office Supplies	183	366	625	47	102	387	229	254	0	0	0	0	2194
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	2000	0	0	0	0	17098
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	240	0	0	0	0	2637
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	607	0	0	0	0	4857
Security/Securitas Contra	38429	0	39273	6318	81197	42650	42221	41632	0	0	0	0	291719
Security/Transponders	0	0	0	0	0	0	1137	0	0	0	0	0	1137
Website Hosting	0	0	0	120	120	0	0	120	0	0	0	0	360

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/18 Cutoff date: 02/28/19

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
General & Admin	58606	20421	49739	29079	152835	85638	66562	69363	0	0	0	0	532243
Employee Expenses													
Health Insurance	1815	1814	1814	1814	1814	1816	1981	1981	0	0	0	0	14847
Payroll Processing Fees	169	161	85	161	161	339	85	161	0	0	0	0	1323
Payroll Tax Expense	869	1359	740	768	747	693	922	754	0	0	0	0	6852
Salary/Wages (Manager)	7583	6989	7583	7583	7583	7583	7583	7583	0	0	0	0	60073
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	1883	0	0	0	0	17311
Training/Seminars/Travel/	125	0	0	0	0	0	0	3	0	0	0	0	128
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	12365	0	0	0	0	101497
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	1650	1650	0	0	0	0	13200
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	1650	1650	0	0	0	0	24109
General Repairs & Maintenance													
Beach Cleanup	125	125	13077	0	620	0	460	3902	0	0	0	0	18309
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	94	0	0	0	0	3079
Driveway Pressure Wash	0	470	235	235	235	235	235	235	0	0	0	0	1880
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	180	0	0	0	0	1230
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	50	0	0	0	0	620
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
Signage	0	0	0	0	0	0	0	456	0	0	0	0	456
Small Tools & Equipment	0	0	0	0	0	22	0	181	0	0	0	0	203
Street Sweeping	0	1278	639	639	639	639	1248	1248	0	0	0	0	6330
Winter Roadway Cleanup (F	0	0	0	0	0	0	965	0	0	0	0	0	965

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/18 Cutoff date: 02/28/19

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
General Repair & Mai	2420	2265	14752	4140	7034	3381	5782	6347	0	0	0	0	46120
Utilities													
Electricity/LS & Guard Sh	297	280	313	285	263	253	312	310	0	0	0	0	2314
Electricity/ Street Light	1310	19	979	370	635	670	670	666	0	0	0	0	5318
Gas	317	300	378	338	277	380	347	326	0	0	0	0	2663
Trash Services	4323	5080	4780	4323	3726	3726	3726	3726	0	0	0	0	33413
Water/Sewer	1155	0	529	470	457	467	391	378	0	0	0	0	3846
Utilities	7402	5679	6978	5786	5358	5496	5448	5406	0	0	0	0	47554
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	92497	95131	0	0	0	0	756522
CURRENT YEAR NET INCOME/	79864-	182705	66164-	49165-	12194-	272971	46316-	93681-	0	0	0	0	108292

Date 2/28/19
Account No. [redacted]3278
Enclosures

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	15
Account Number	[redacted]3278	Statement Dates	2/01/19 thru 2/28/19
Beginning Balance	815,910.70	Days in the statement period	28
4 Deposits/Credits	2,418.67	Average Ledger	794,860.09
49 Checks/Debits	71,675.97		
Service Charge	.00		
Interest Paid	.00		
Ending Balance	746,653.40		

Deposits and Other Credits

Date	Description	Amount
2/05	Deposit	300.00
2/07	Deposit	1,000.00
2/07	County of Orange EDI PYMNT 091000014532596 7956000928 C	1,018.67
2/13	Deposit	100.00

Checks and Other Debits

Date	Description	Amount
2/01	TELEPAYROLL PAYROL FEE 122201190144816 1953419391 CCD	75.89-
2/01	USBEquipFinance CNTRCT PMT 042000014561078 9800000157	269.02-
2/01	TELEPAYROLL TAXPAYMENT 122201190144756 1953419391 CCD	1,671.70-
2/01	TELEPAYROLL DDEP PAYCHECK 122201190144699 1953419391 PP	3,883.79-
2/01	POS 0000 01/31/19 903100358480 STAPLES 00103853 SAN JUAN CAP CA Card# 5891	25.76-
2/01	POS 1238 01/31/19 000000144653 SMART AND FINAL 399	146.28-

Date 2/28/19
Account No. [redacted]3278
Enclosures

Business Checking [redacted]3278 (Continued)

Checks and Other Debits

Date	Description	Amount
	34091 DOHENY PARK CAPISTRANO B CA Card# 5891	
2/05	SD GAS & ELEC PAID SDGE 122000490841942 1951184800 PP	18.94-
2/05	SD GAS & ELEC PAID SDGE 122000490843008 1951184800 PP	310.13-
2/05	POS 1627 02/04/19 000000847638 GANAHL LUMBER 34162 DOHENY PARK CAPISTRANO BE CA Card# 5891	65.71-
2/06	POS 0000 02/05/19 903600356230 DENAULT'S HARDWARE 2 SAN CLEMENTE CA Card# 5891	16.29-
2/07	CALPERS 1800 122000495136087 1946207465 CCD	1,980.65-
2/08	POS 1440 02/07/19 000000134568 GANAHL LUMBER 34162 DOHENY PARK CAPISTRANO BE CA Card# 5891	28.00-
2/08	POS 1631 02/07/19 000000988852 GANAHL LUMBER 34162 DOHENY PARK CAPISTRANO BE CA Card# 5891	78.04-
2/11	POS 0000 02/08/19 903900270813 ADOBE *ACROPRO SUBS 8008336687 CA Card# 5891	179.88-
2/13	SO CAL GAS SIMPLEPAY 122000499867690 1991052494 PPD	326.04-
2/13	POS 0000 02/12/19 904300349966 DENAULT'S HARDWARE 2 SAN CLEMENTE CA Card# 5891	17.23-
2/13	POS 0000 02/12/19 904300349965 DENAULT'S HARDWARE 2 SAN CLEMENTE CA Card# 5891	63.55-
2/15	TELEPAYROLL PAYROL FEE 122201190114827 1953419391 CCD	85.22-
2/15	COX COMM ORG BANKDRAFT 091000016517240 3841527255 PPD	242.20-
2/15	SD GAS & ELEC PAID SDGE 122000492362652 1951184800 PP	646.61-
2/15	TELEPAYROLL TAXPAYMENT 122201190114544 1953419391 CCD	1,550.85-
2/15	TELEPAYROLL DDEP PAYCHECK 122201190112271 1953419391 PP	3,700.95-
2/19	SOUTH COAST WD WATER BILL 122000496095303 1956002977	63.47-
2/19	SOUTH COAST WD WATER BILL 122000496094823 1956002977	99.24-
2/19	SOUTH COAST WD WATER BILL 122000496095302 1956002977	215.10-
2/20	POS 0000 02/19/19 905000364968 STAPLES 00103853 SAN JUAN CAP CA Card# 5891	37.69-
2/21	POS 1427 02/20/19 000000229758 GANAHL LUMBER 34162 DOHENY PARK CAPISTRANO BE CA Card# 5891	5.38-
2/21	POS 0000 02/20/19 905100333941 STAPLES 00103853 SAN JUAN CAP CA Card# 5891	35.78-
2/21	POS 0000 02/20/19 905100090031 SMARTSIGN	456.25-

Date 2/28/19
Account No. [redacted]3278
Enclosures

Business Checking [redacted]3278 (Continued)

Checks and Other Debits

Date	Description	Amount
	7187971900 NY Card# 5891	
2/26	CR & R INCORPORA PPDCRRACH 121100784735123 1952316878W	403.72-
2/26	CR & R INCORPORA PPDCRRACH 121100784735112 1952316878W	3,322.74-
2/26	POS 0914 02/25/19 000000373656 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	44.13-
2/28	POS 0000 02/27/19 905800428279 CITY OF LAGUNA BEACH V LAGUNA BEACH CA Card# 5891	3.00-
2/28	POS 0000 02/27/19 905800428664 HD SUPPLY WHITE CAP #0 SAN JUAN CAP CA Card# 5891	82.25-

--- CHECKS IN NUMBER ORDER ---

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
2/26	1119	761.35	2/05	1141	315.00	2/27	1149*	607.12
2/06	1137*	450.00	2/06	1142	80.00	2/25	1150	3,866.00
2/05	1138	18.31	2/04	1143	1,892.77	2/26	1151	120.00
2/05	1139	1,650.00	2/05	1144	50.00	2/25	1153*	39,343.94
2/05	1140	480.00	2/26	1147*	240.00	2/27	1154	1,650.00

* Denotes missing check numbers

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
2/01	809,838.26	2/11	804,543.21	2/25	753,887.71
2/04	807,945.49	2/13	804,236.39	2/26	748,995.77
2/05	805,337.40	2/15	798,010.56	2/27	746,738.65
2/06	804,791.11	2/19	797,632.75	2/28	746,653.40
2/07	804,829.13	2/20	797,595.06		
2/08	804,723.09	2/21	797,097.65		

* * * * End of Statement * * * *

Thank you for banking with Farmers & Merchants Bank.