Regular Meeting #653
May 30, 2019
Cover Page

ITEM 8a

FINANCIAL REPORT FOR APRIL 2019

CAPISTRANO BAY COMMUNITY SERVICES DISTRICT

Capistrano Bay Community Services District

Balance Sheet
As of 04/30/19

ITEM NO. 8a

ASSETS

Current Assets			
Checking/Savings			
1010	Farmers & Merchants Bank OP	$ 1,938,586.10	
1011	Sunwest Bank	15,198.26	
1015	LAIF Account	223,690.01	
	Total Checking/Savings		$ 2,177,474.37
Accounts Receivable			
1200	Accounts Receivable User Fee	$ 90.00	
1215	A/R Railroad Fee	420.00	
	Total Accounts Receivable		$ 510.00
Other Current Assets			
1220	Prepaid Expenses	$ (418.81)	
	Total Other Current Asset		$ (418.81)
	Total Current Assets		$ 2,177,565.56
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	$ (95,283.92)	
3610	Accum Deprec-Security	(26,936.82)	
3620	Accum Deprec-Maintenance	(31,797.34)	
3630	Accum Deprec-Admin	(4,883.58)	
3640	Accum Deprec-Road System	(529,347.93)	
3650	Accum Deprec-Storm Drains	(91,865.75)	
3660	Accum Deprec-Entryway	(504,574.46)	

Capistrano Bay Community Services District
Balance Sheet
As of 04/30/19

Total Accum Depreciation	$ (1,284,689.80)	
Total Fixed Assets	$ 1,583,482.68	
TOTAL ASSETS		$ 3,761,048.24

Capistrano Bay Community Services District

Balance Sheet
As of 04/30/19

Liabilities & Equity

Liabilities				
Current Liabilities				
	Total Accounts Payable		$ .00	
Other Current Liabilities				
2120	Accrued Vacation	$ 5,114.20		
2130	Other Accrued Expenses	5,944.33		
2150	Encroachment Permit Deposit	1,000.00		
	Total Other Liabilities		$ 12,058.53	
	Total Liabilities		$ 12,058.53	
Equity				
3300	Net Investment in Cap Assets	$ 1,918,075.58		
Unrestricted				
3320	Unrestricted - Other	939,495.09		
	Total Unrestricted	$ 2,857,570.67		
3000	Retained Earnings	$ 656,552.48		
	Net Income	234,866.56		
	Total Equity		$ 3,748,989.71	
	TOTAL LIABILITIES & EQUITY			$ 3,761,048.24

Capistrano Bay Community Services District

Income/Expense Statement

Period: 04/01/19 to 04/30/19

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	4,562.50	(4,562.50)	5,475.00
04110	Development Impact Fee	.00	250.00	(250.00)	9,896.00	2,500.00	7,396.00	3,000.00
04150	Interest Income	1,431.26	130.08	1,301.18	5,301.60	1,300.80	4,000.80	1,561.00
04170	Late Fees/Misc Revenue/Park	.00	.00	.00	300.00	.00	300.00	.00
04160	Parking - Permits & OCTA Fees	.00	3,447.50	(3,447.50)	41,370.00	34,475.00	6,895.00	41,370.00
04020	Property Tax Revenue	335,937.52	78,659.67	257,277.85	979,158.16	786,596.70	192,561.46	943,916.00
04190	Summer Trash Collection	.00	307.50	(307.50)	3,600.00	3,075.00	525.00	3,690.00
04120	Transponder Revenue	395.00	333.33	61.67	2,295.00	3,333.30	(1,038.30)	4,000.00
04010	User Fee Revenue	.00	18,948.25	(18,948.25)	227,469.05	189,482.50	37,986.55	227,379.00
	Subtotal Income	337,763.78	102,532.58	235,231.20	1,269,389.81	1,025,325.80	244,064.01	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)	977.61	897.08	(80.53)	12,315.24	8,970.80	(3,344.44)	10,765.00
08025	Auditing Services (AD99-1)	440.00	198.33	(241.67)	2,380.00	1,983.30	(396.70)	2,380.00
08015	Bank Charges	.00	8.33	8.33	.00	83.30	83.30	100.00
08420	Board Mtg Rm Rental/Stipend	599.00	375.00	(224.00)	3,819.00	3,750.00	(69.00)	4,500.00
08010	Communications-Phone/Internet	242.12	309.17	67.05	3,094.32	3,091.70	(2.62)	3,710.00
08045	Contibution-CBRA Annual Mtg	.00	208.33	208.33	2,800.00	2,083.30	(716.70)	2,500.00
08050	Contribution-Pacific Legal	.00	916.67	916.67	10,000.00	9,166.70	(833.30)	11,000.00
08110	Document Management	.00	25.00	25.00	.00	250.00	250.00	300.00
08005	Depreciation Expense	18,463.56	.00	(18,463.56)	119,273.86	.00	(119,273.86)	.00
08060	Equipment - Copy Machine Leas	272.16	313.33	41.17	2,700.90	3,133.30	432.40	3,760.00
08055	Equipment-Copy Machine Cnty T	.00	2.92	2.92	.00	29.20	29.20	35.00
08120	Legal Fees/Owen Schwerdtfeger	2,185.00	8,333.33	6,148.33	23,296.73	83,333.30	60,036.57	100,000.00
08130	Liability Ins/EQ-Flood	447.07	1,237.83	790.76	19,184.92	12,378.30	(6,806.62)	14,854.00
08140	Memberships (LAFCO/Carb/CSDA)	99.99	530.42	430.43	6,571.70	5,304.20	(1,267.50)	6,365.00
08145	MHTL Survey/LCP Committee	.00	533.33	533.33	.00	5,333.30	5,333.30	6,400.00
08490	Misc General Expenses	.00	16.67	16.67	311.76	166.70	(145.06)	200.00
08350	Notices to Community	642.54	250.00	(392.54)	1,021.05	2,500.00	1,478.95	3,000.00
08237	Office Equip (Computer, Etc)	782.64	166.67	(615.97)	996.13	1,666.70	670.57	2,000.00
08240	Office Supplies	128.66	250.00	121.34	2,384.68	2,500.00	115.32	3,000.00
08230	Photo Copying	.00	166.67	166.67	276.81	1,666.70	1,389.89	2,000.00
08210	Property Management Contract	2,000.00	3,333.33	1,333.33	21,097.50	33,333.30	12,235.80	40,000.00
08290	Railroad Parking Exp (OCTA)	.00	3,400.00	3,400.00	40,903.00	34,000.00	(6,903.00)	40,800.00
08310	Reserve Study Update	.00	150.00	150.00	.00	1,500.00	1,500.00	1,800.00
07138	Security/July 4 Allowance	.00	416.67	416.67	4,805.52	4,166.70	(638.82)	5,000.00
07133	Security/Bonuses for Staff	.00	150.00	150.00	1,600.00	1,500.00	(100.00)	1,800.00
07134	Security/Contingencies	.00	66.67	66.67	2,637.06	666.70	(1,970.36)	800.00
07132	Security/DwellingLIVE Guest P	.00	208.33	208.33	1,693.68	2,083.30	389.62	2,500.00
07131	Security/DwellingLIVE Lic Fee	607.12	620.83	13.71	5,831.20	6,208.30	377.10	7,450.00

Capistrano Bay Community Services District

Income/Expense Statement

Period: 04/01/19 to 04/30/19

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	130.00	16.67	(113.33)	130.00	166.70	36.70	200.00
07130	Security/Securitas Contract	44,048.64	43,002.58	(1,046.06)	378,507.82	430,025.80	51,517.98	516,031.00
07139	Security/Surveillance Camara	563.50	291.67	(271.83)	563.50	2,916.70	2,353.20	3,500.00
07136	Security/Transponders	.00	291.67	291.67	1,137.00	2,916.70	1,779.70	3,500.00
07137	Security/Trans (Reader Servic	.00	50.00	50.00	.00	500.00	500.00	600.00
08410	Website Hosting	2,267.74	216.67	(2,051.07)	2,857.74	2,166.70	(691.04)	2,600.00
	General & Admin	74,897.35	66,954.17	(7,943.18)	672,191.12	669,541.70	(2,649.42)	803,450.00
Employee Expenses								
08265	Health Insurance	1,980.65	1,861.00	(119.65)	18,808.38	18,610.00	(198.38)	22,332.00
08252	Payroll Processing Fees	161.11	191.67	30.56	1,743.40	1,916.70	173.30	2,300.00
08255	Payroll Tax Expense	788.27	1,562.50	774.23	8,399.80	15,625.00	7,225.20	18,750.00
08258	Salary/Wages (Manager)	7,583.34	7,591.67	8.33	75,239.40	75,916.70	677.30	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)	2,576.00	2,669.33	93.33	21,826.00	26,693.30	4,867.30	32,032.00
08280	Training/Seminars/Travel/Meal	54.14	137.50	83.36	182.14	1,375.00	1,192.86	1,650.00
08135	Workers Comp Insurance	.00	371.25	371.25	(457.61)	3,712.50	4,170.11	4,455.00
	Employee Expenses	13,143.51	14,384.92	1,241.41	127,162.51	143,849.20	16,686.69	172,619.00
Landscape Maintenance								
06050	Irrigation Repairs (Western)	80.12	166.67	86.55	5,805.67	1,666.70	(4,138.97)	2,000.00
06010	Landscape Contract (Western)	1,650.00	1,650.00	.00	16,500.00	16,500.00	.00	19,800.00
06020	Landscape Extras (Western)	621.58	250.00	(371.58)	1,833.42	2,500.00	666.58	3,000.00
06025	Landscape Misc (Luna & McGee)	.00	150.00	150.00	60.26	1,500.00	1,439.74	1,800.00
06030	Palm Tree Trimming	.00	333.33	333.33	3,535.00	3,333.30	(201.70)	4,000.00
06055	White Fly Spray	.00	100.00	100.00	375.89	1,000.00	624.11	1,200.00
	Landscape Maintenance	2,351.70	2,650.00	298.30	28,110.24	26,500.00	(1,610.24)	31,800.00
General Repairs & Maintenance								
07060	Beach Cleanup	9,126.24	833.33	(8,292.91)	49,351.24	8,333.30	(41,017.94)	10,000.00
07055	Block Wall & Fence Rpr	.00	250.00	250.00	1,913.94	2,500.00	586.06	3,000.00
07070	Computer Consultant	.00	41.67	41.67	535.50	416.70	(118.80)	500.00
07316	Drain/Catch Basin/Filter Main	650.00	416.67	(233.33)	6,794.79	4,166.70	(2,628.09)	5,000.00
07125	Driveway Pressure Wash	235.00	266.67	31.67	2,350.00	2,666.70	316.70	3,200.00
07030	Electrical Rpr	.00	225.00	225.00	.00	2,250.00	2,250.00	2,700.00
07210	Fire Extinguisher Refills	120.00	12.50	(107.50)	120.00	125.00	5.00	150.00
07110	Gate Mech Rprs (NG & Lift Gat	.00	41.67	41.67	.00	416.70	416.70	500.00
07111	Gate Mech Rprs (Wooden)	.00	201.67	201.67	2,917.39	2,016.70	(900.69)	2,420.00
07020	Lighting/Holiday @ Gate Entry	.00	333.33	333.33	4,000.00	3,333.30	(666.70)	4,000.00
07010	Lighting Maintenance for LS	.00	41.67	41.67	270.00	416.70	146.70	500.00
07315	Misc Maintenance	220.00	316.67	96.67	1,595.00	3,166.70	1,571.70	3,800.00

Capistrano Bay Community Services District

Income/Expense Statement

Period: 04/01/19 to 04/30/19

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)	748.23	800.00	51.77	960.00
07035	Painting/Re-OilingWoodwork	.00	600.00	600.00	4,580.00	6,000.00	1,420.00	7,200.00
07140	Patrol Vehical Maintenance	.00	133.33	133.33	2,474.71	1,333.30	(1,141.41)	1,600.00
07330	Pavement Maintenance	.00	1,250.00	1,250.00	450.00	12,500.00	12,050.00	15,000.00
07410	Pest Control	50.00	83.33	33.33	720.00	833.30	113.30	1,000.00
07040	Plumbing Repair	856.00	50.00	(806.00)	1,064.31	500.00	(564.31)	600.00
07050	Roof Repair	.00	100.00	100.00	.00	1,000.00	1,000.00	1,200.00
07320	Sand Grading/Tractor Service	.00	250.00	250.00	1,950.00	2,500.00	550.00	3,000.00
07415	Signage	.00	41.67	41.67	428.88	416.70	(12.18)	500.00
07420	Small Tools & Equipment	57.92	33.33	(24.59)	260.78	333.30	72.52	400.00
07120	Street Sweeping	1,248.00	683.33	(564.67)	8,826.00	6,833.30	(1,992.70)	8,200.00
07510	Winter Roadway Cleanup (Flood	.00	833.33	833.33	1,801.57	8,333.30	6,531.73	10,000.00
	General Repair & Maint	12,754.71	7,119.17	(5,635.54)	93,152.34	71,191.70	(21,960.64)	85,430.00
Utilities								
05010	Electricity/LS & Guard Shack	498.08	300.00	(198.08)	3,097.50	3,000.00	(97.50)	3,600.00
05020	Electricity/ Street Lights	684.37	655.00	(29.37)	6,668.12	6,550.00	(118.12)	7,860.00
05030	Gas	290.50	325.00	34.50	3,214.69	3,250.00	35.31	3,900.00
05040	Trash Services	3,726.46	4,250.00	523.54	40,865.53	42,500.00	1,634.47	51,000.00
05070	Water/Sewer	338.21	512.50	174.29	4,549.22	5,125.00	575.78	6,150.00
	Utilities	5,537.62	6,042.50	504.88	58,395.06	60,425.00	2,029.94	72,510.00
Planned Improvements								
07710	Block Wall Repairs	.00	416.67	416.67	.00	4,166.70	4,166.70	5,000.00
07720	District Admin Office Int Wrk	.00	570.83	570.83	.00	5,708.30	5,708.30	6,850.00
07730	Guard Shack Rear Office Imp	.00	291.67	291.67	.00	2,916.70	2,916.70	3,500.00
07750	Pedestrian Sidewalk Rprs	7,850.00	250.00	(7,600.00)	7,850.00	2,500.00	(5,350.00)	3,000.00
07780	Trench Drain Rpr @ 35195	.00	233.33	233.33	.00	2,333.30	2,333.30	2,800.00
	Planned Improvements	7,850.00	1,762.50	(6,087.50)	7,850.00	17,625.00	9,775.00	21,150.00
Non Operatinoal Items								
General Reserve Contribution								
08820	Underground Utilities	42,250.00	3,619.33	(38,630.67)	47,661.98	36,193.30	(11,468.68)	43,432.00
	Non Operatinoal Items	42,250.00	3,619.33	(38,630.67)	47,661.98	36,193.30	(11,468.68)	43,432.00
	TOTAL EXPENSES	158,784.89	102,532.59	(56,252.30)	1,034,523.25	1,025,325.90	(9,197.35)	1,230,391.00
	Current Year Net Income/(loss	178,978.89	(.01)	178,978.90	234,866.56	(.10)	234,866.66	.00

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/18 Cutoff date: 04/30/19

	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	33	1431	0	0	5302
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	66639	335938	0	0	979158
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	140	395	0	0	2295
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	66811	337764	0	0	1269390

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	978	0	0	12315
Auditing Services (AD99-1	0	0	0	0	500	1000	0	440	0	440	0	0	2380
Board Mtg Rm Rental/Stipe	100	0	125	0	2995	0	0	0	0	599	0	0	3819
Communications-Phone/Inte	241	241	241	918	242	242	242	242	242	242	0	0	3094
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	18464	18464	18464	0	0	119274
Equipment - Copy Machine	269	269	269	273	269	269	269	269	272	272	0	0	2701
Legal Fees/Owen Schwerdtf	204	0	3069	2115	0	12038	80	2998	609	2185	0	0	23297
Liability Ins/EQ-Flood	1186	13789	435	1668	332	332	332	332	332	447	0	0	19185
Memberships (LAFCO/Carb/C	2025	0	0	180	0	3637	450	180	0	100	0	0	6572
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	643	0	0	1021
Office Equip (Computer,	0	19	0	108	0	0	0	81	6	783	0	0	996
Office Supplies	183	366	625	47	102	387	229	254	62	129	0	0	2385
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	2000	2000	0	0	21098
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	367	607	0	0	5831
Security/Radar Certificat	0	0	0	0	0	0	0	0	0	130	0	0	130
Security/Securitas Contra	38429	0	39273	6318	81197	42650	42221	41632	42740	44049	0	0	378508
Security/Surveillance Cam	0	0	0	0	0	0	0	0	0	564	0	0	564
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	230	2268	0	0	2858

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/18 Cutoff date: 04/30/19

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
General & Admin	58606	20690	49469	29079	152831	85638	66292	69363	65324	74897	0	0	672191
Employee Expenses													
Health Insurance	1815	1814	1814	1814	1814	1816	1981	1981	1981	1981	0	0	18808
Payroll Processing Fees	169	161	85	161	161	339	85	161	259	161	0	0	1743
Payroll Tax Expense	869	1359	740	768	747	693	922	754	759	788	0	0	8400
Salary/Wages (Manager)	7583	6989	7583	7583	7583	7583	7583	7583	7583	7583	0	0	75239
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	1939	2576	0	0	21826
Training/Seminars/Travel/	125	0	0	0	0	0	0	3	0	54	0	0	182
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	12522	13144	0	0	127163
Landscape Maintenance													
Irrigation Repairs (Weste	0	78	0	0	5647	0	0	0	0	80	0	0	5806
Landscape Contract (Weste	1650	1650	1650	1650	1650	1650	1650	1650	1650	1650	0	0	16500
Landscape Extras (Western	536	568	0	108	0	0	0	0	0	622	0	0	1833
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	1650	2352	0	0	28110
General Repairs & Maintenance													
Beach Cleanup	125	125	13077	0	620	0	460	3902	21916	9126	0	0	49351
Block Wall & Fence Rpr	0	0	0	0	0	0	0	0	1914	0	0	0	1914
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	3066	650	0	0	6795
Driveway Pressure Wash	0	470	235	235	235	235	235	235	235	235	0	0	2350
Fire Extinguisher Refills	0	0	0	0	0	0	0	0	0	120	0	0	120
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
Lighting Maintenance for	0	0	0	0	0	0	0	0	270	0	0	0	270
Misc Maintenance	650	100	0	0	0	100	200	180	145	220	0	0	1595
Mutt Mitt Disposable Bags	174	0	192	0	0	0	192	0	0	192	0	0	748
Painting/Re-OilingWoodwor	0	0	0	0	0	0	0	0	4580	0	0	0	4580
Patrol Vehical Maintenanc	63	151	27	2096	0	0	102	0	36	0	0	0	2475
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	50	50	0	0	720
Plumbing Repair	325	125-	0	0	0	0	0	0	9	856	0	0	1064
Sand Grading/Tractor Serv	0	0	0	0	1200	750	0	0	0	0	0	0	1950

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/18 Cutoff date: 04/30/19

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
Signage	0	0	0	0	0	0	0	456	27-	0	0	0	429
Small Tools & Equipment	0	0	0	0	0	22	0	181	0	58	0	0	261
Street Sweeping	0	1278	639	639	639	639	1248	1248	1248	1248	0	0	8826
Winter Roadway Cleanup (F	0	0	0	0	0	0	965	0	837	0	0	0	1802
General Repair & Mai	2420	2265	14752	4140	7034	3381	5782	6347	34278	12755	0	0	93152
Utilities													
Electricity/LS & Guard Sh	297	280	313	285	263	253	312	310	286	498	0	0	3098
Electricity/ Street Light	1310	19	979	370	635	670	670	666	665	684	0	0	6668
Gas	317	300	378	338	277	380	347	326	262	291	0	0	3215
Trash Services	4323	5080	4780	4323	3726	3726	3726	3726	3726	3726	0	0	40866
Water/Sewer	1155	0	529	470	457	467	391	378	365	338	0	0	4549
Utilities	7402	5679	6978	5786	5358	5496	5448	5406	5304	5538	0	0	58395
Planned Improvements													
Pedestrian Sidewalk Rprs	0	0	0	0	0	0	0	0	0	7850	0	0	7850
Planned Improvements	0	0	0	0	0	0	0	0	0	7850	0	0	7850
Non Operatinoal Items													
General Reserve Contribution													
Underground Utilities	0	0	0	0	5000	0	0	0	412	42250	0	0	47662
Non Operatinoal Item	0	0	0	0	5000	0	0	0	412	42250	0	0	47662
TOTAL EXPENSES	85253	43729	84376	57075	190386	108073	92228	95131	119490	158785	0	0	1034523
CURRENT YEAR NET INCOME/	79864-	182436	65895-	49165-	12189-	272971	46047-	93681-	52678-	178979	0	0	234867

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

Date 4/30/19
Account No. [redacted]3278
Enclosures 21

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

Account Title: Capistrano Bay Community Services Dist

Business Interest on Checking		Number of Enclosures	21
Account Number	[redacted]3278	Statement Dates	4/01/19 thru 4/30/19
Beginning Balance	737,777.58	Days in the statement period	30
7 Deposits/Credits	1,387,684.43	Average Ledger	1,370,792.70
54 Checks/Debits	67,436.10		
Service Charge	.00	Interest Earned	33.96
Interest Paid	33.96	Annual Percentage Yield Earned	0.03%
Ending Balance	2,058,059.87	2019 Interest Paid	33.96

Deposits and Other Credits

Date	Description		Amount
4/01	Deposit		200.00
4/11	County of Orange EDI PYMNT	091000014499378 7956000928 C	2,954.30
4/15	Deposit		250,205.21
4/16	Deposit		800,146.70
4/18	County of Orange EDI PYMNT	091000015985235 7956000928 C	332,983.22
4/29	Deposit		195.00
4/29	Deposit		1,000.00
4/30	Interest Deposit		33.96

Checks and Other Debits

Date	Description		Amount
4/01	TELEPAYROLL PAYROL FEE	122201190111302 1953419391 CCD	75.89-
4/01	USBEquipFinance CNTRCT PMT	042000014763130 9800000157	272.16-
4/01	TELEPAYROLL TAXPAYMENT	122201190111225 1953419391 CCD	1,523.46-
4/01	TELEPAYROLL DDEP PAYCHECK	122201190110978 1953419391 PP	3,628.92-

Date 4/30/19
Account No. [redacted]3278
Enclosures 21

Business Interest on Checking [redacted]3278 (Continued)

Checks and Other Debits

Date	Description	Amount
4/05	SD GAS & ELEC PAID SDGE 122000493196921 1951184800 PP	18.88-
4/05	SD GAS & ELEC PAID SDGE 122000493197982 1951184800 PP	266.18-
4/05	POS 0000 04/05/19 909500458993 MICROSOFT *OFFICE 365 REDMOND WA Card# 5891	99.99-
4/05	POS 0000 04/03/19 909300458815 DNH*GODADDY.COM 480-5058855 AZ Card# 5891	367.74-
4/10	CALPERS 1800 122000498912638 1946207465 CCD	1,980.65-
4/11	POS 0000 04/10/19 910000494081 AMAZON.COM*MW7I71RA2 AMZN.COM/BIL WA Card# 5891	13.82-
4/12	POS 0926 04/12/19 000000183022 GANAHL LUMBER - 34162 DOHENY PARK CAPISTRANO BE CA Card# 5891	42.86-
4/12	POS 0000 04/11/19 910100459950 UNITED RENTALS SAN JUAN CAP CA Card# 5891	135.00-
4/15	COX COMM ORG BANKDRAFT 091000013428618 3841527255 PPD	242.12-
4/15	SO CAL GAS SIMPLEPAY 122000492356606 1991052494 PPD	290.50-
4/15	POS 0000 04/12/19 910200572387 UNITED RENTALS SAN JUAN CAP CA Card# 5891	46.05-
4/15	POS 0000 04/12/19 910200427420 LASGOLONDRINAS2 CAPISTRANOBE CA Card# 5891	54.14-
4/16	TELEPAYROLL PAYROL FEE 122201190143775 1953419391 CCD	85.22-
4/16	SD GAS & ELEC PAID SDGE 122000494303585 1951184800 PP	646.61-
4/16	TELEPAYROLL TAXPAYMENT 122201190143757 1953419391 CCD	1,608.65-
4/16	TELEPAYROLL DDEP PAYCHECK 122201190143669 1953419391 PP	3,878.24-
4/16	POS 1819 04/16/19 000000754384 GANAHL LUMBER - 34162 DOHENY PARK CAPISTRANO BE CA Card# 5891	10.76-
4/16	POS 0000 04/16/19 910600424983 LOGMEIN*GOTOMEETING LOGMEIN.COM CA Card# 5891	12.61-
4/17	POS 0000 04/16/19 910600248675 AMAZON.COM*MZ0BE9J40 AMZN.COM/BIL WA Card# 5891	102.30-
4/18	SOUTH COAST WD WATER BILL 122000499201466 1956002977	60.18-
4/18	SOUTH COAST WD WATER BILL 122000499200979 1956002977	102.41-
4/18	SOUTH COAST WD WATER BILL 122000499201465 1956002977	175.62-
4/18	POS 0000 04/17/19 910700486351 R. H. F., INC. WESTMINSTER CA Card# 5891	130.00-

Date 4/30/19
Account No. [redacted]3278
Enclosures 21

Business Interest on Checking [redacted]3278 (Continued)

Checks and Other Debits

Date	Description	Amount
4/24	POS 1450 04/24/19 000000592272 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	44.15-
4/24	POS 0000 04/23/19 911300419007 STAPLES 00103853 SAN JUAN CAP CA Card# 5891	80.34-
4/25	POS 0000 04/24/19 911400381294 DENAULT'S HARDWARE 1 SAN JUAN CAP CA Card# 5891	4.30-
4/26	CR & R INCORPORA PPDCRRACH 121100782852878 1952316878W	403.72-
4/26	CR & R INCORPORA PPDCRRACH 121100782852837 1952316878W	3,322.74-
4/30	POS 0000 04/29/19 911900403557 DENAULT'S HARDWARE 2 SAN CLEMENTE CA Card# 5891	4.17-

--- CHECKS IN NUMBER ORDER ---

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
4/03	1175	1,913.94	4/29	1190*	1,000.00	4/23	1197	115.00
4/04	1176	1,483.00	4/29	1191	1,000.00	4/24	1198	1,000.00
4/01	1178*	19,271.38	4/29	1192	1,000.00	4/23	1199	191.55
4/01	1180*	5,560.00	4/29	1193	100.00	4/22	1200	856.00
4/01	1181	2,037.75	4/22	1194	1,900.00	4/22	1201	40.00
4/01	1185*	1,000.00	4/24	1195	607.12	4/22	1202	1,830.40
4/29	1186	1,650.00	4/19	1196	4,580.00	4/29	1203	569.58

* Denotes missing check numbers

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
4/01	704,608.02	4/15	950,812.66	4/24	2,065,885.42
4/03	702,694.08	4/16	1,744,717.27	4/25	2,065,881.12
4/04	701,211.08	4/17	1,744,614.97	4/26	2,062,154.66
4/05	700,458.29	4/18	2,077,129.98	4/29	2,058,030.08
4/10	698,477.64	4/19	2,072,549.98	4/30	2,058,059.87
4/11	701,418.12	4/22	2,067,923.58		
4/12	701,240.26	4/23	2,067,617.03		

Interest Rate Summary

Date	Rate
4/19	0.050000%

* * * * End of Statement * * * *

Thank you for banking with Farmers & Merchants Bank.