Regular Meeting #658
December 10, 2019
Financial Report

ITEM 8a

FINANCIAL REPORT THROUGH NOVEMBER 30, 2019

FOR DECEMBER MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Capistrano Bay Community Services District

Balance Sheet
As of 11/30/19

ASSETS

Current Assets			
Checking/Savings			
1010	Farmers & Merchants Bank OP	$ 1,481,017.68	
1011	Sunwest Bank	41,747.79	
1015	LAIF Account	226,506.08	
	Total Checking/Savings		$ 1,749,271.55
Accounts Receivable			
1210	A/R Annual Summer Trash Fee	$ 100.00	
1215	A/R Railroad Fee	22,790.00	
	Total Accounts Receivable		$ 22,890.00
Other Current Assets			
	Total Other Current Asset		$ .00
	Total Current Assets		$ 1,772,161.55
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	$ (100,693.59)	
3610	Accum Deprec-Security	(27,367.81)	
3620	Accum Deprec-Maintenance	(33,500.79)	
3630	Accum Deprec-Admin	(5,289.09)	
3640	Accum Deprec-Road System	(558,950.23)	
3650	Accum Deprec-Storm Drains	(124,820.70)	
3660	Accum Deprec-Entryway	(563,312.51)	

Capistrano Bay Community Services District

Balance Sheet

As of 11/30/19

Total Accum Depreciation	$ (1,413,934.72)	
Total Fixed Assets	$ 1,454,237.76	
TOTAL ASSETS		$ 3,226,399.31

Capistrano Bay Community Services District

Balance Sheet
As of 11/30/19

Liabilities & Equity

Liabilities				
Current Liabilities				
2020	Accounts Payable	$ 1,494.61		
	Total Accounts Payable		$ 1,494.61	
Other Current Liabilities				
2120	Accrued Vacation	$ 5,114.20		
2130	Other Accrued Expenses	5,944.33		
	Total Other Liabilities		$ 11,058.53	
	Total Liabilities		$ 12,553.14	
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	$ 695,760.73		
	Net Income	(339,485.23)		
	Total Equity		$ 3,213,846.17	
	TOTAL LIABILITIES & EQUITY			$ 3,226,399.31

Capistrano Bay Community Services District

Income/Expense Statement

Period: 11/01/19 to 11/30/19

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	.00	.00	.00	.00	.00	5,475.00
04110	Development Impact Fee	5,424.00	666.67	4,757.33	7,003.00	3,333.35	3,669.65	8,000.00
04150	Interest Income	60.55	416.67	(356.12)	3,153.98	2,083.35	1,070.63	5,000.00
04160	Parking - Permits & OCTA Fees	43,340.00	8,668.00	34,672.00	43,340.00	8,668.00	34,672.00	43,340.00
04130	Transfer From Reserves	.00	8,311.83	(8,311.83)	.00	41,559.15	(41,559.15)	99,742.00
04020	Property Tax Revenue	172,833.05	162,694.00	10,139.05	192,658.36	172,861.00	19,797.36	1,016,834.00
04190	Summer Trash Collection	(200.00)	1,333.33	(1,533.33)	3,975.00	2,666.67	1,308.33	4,000.00
04120	Transponder Revenue	.00	333.33	(333.33)	1,040.00	1,666.65	(626.65)	4,000.00
	Subtotal Income	221,457.60	182,423.83	39,033.77	251,170.34	232,838.17	18,332.17	1,186,391.00

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)	2,850.00	941.67	(1,908.33)	2,850.00	4,708.35	1,858.35	11,300.00
08015	Bank Charges	.00	8.33	8.33	.00	41.65	41.65	100.00
08420	Board Mtg Rm Rental/Stipend	1,500.00	375.00	(1,125.00)	1,500.00	1,875.00	375.00	4,500.00
08010	Communications-Phone/Internet	243.99	291.67	47.68	1,222.79	1,458.35	235.56	3,500.00
08045	Contibution-CBRA Annual Mtg	.00	.00	.00	2,500.00	2,500.00	.00	2,500.00
08050	Contribution-Pacific Legal	.00	.00	.00	10,000.00	10,000.00	.00	10,000.00
08110	Document Management	.00	25.00	25.00	.00	125.00	125.00	300.00
08005	Depreciation Expense	18,463.56	.00	(18,463.56)	92,317.80	.00	(92,317.80)	.00
08060	Equipment - Copy Machine Leas	224.12	313.33	89.21	1,312.76	1,566.65	253.89	3,760.00
08055	Equipment-Copy Machine Cnty T	.00	.00	.00	31.34	40.00	8.66	40.00
08120	Legal Fees/Owen Schwerdtfeger	.00	4,166.67	4,166.67	5,102.50	20,833.35	15,730.85	50,000.00
08130	Liability Ins/EQ-Flood	(1,392.17)	.00	1,392.17	15,465.93	15,400.00	(65.93)	15,400.00
08140	Memberships (LAFCO/Carb/CSDA)	106.00	.00	(106.00)	2,448.60	2,840.00	391.40	7,250.00
08145	MHTL Survey/LCP Committee	.00	.00	.00	5,470.00	6,400.00	930.00	6,400.00
08490	Misc General Expenses	.00	33.33	33.33	.00	166.65	166.65	400.00
08350	Notices to Community	.00	200.00	200.00	321.27	1,000.00	678.73	2,400.00
08237	Office Equip (Computer, Etc)	.00	166.67	166.67	53.84	833.35	779.51	2,000.00
08240	Office Supplies	177.56	250.00	72.44	659.32	1,250.00	590.68	3,000.00
08230	Photo Copying	.00	83.33	83.33	298.68	416.65	117.97	1,000.00
08210	Property Management Contract	2,000.00	2,125.00	125.00	10,000.00	10,625.00	625.00	25,500.00
08290	Railroad Parking Exp (OCTA)	.00	.00	.00	42,073.00	43,340.00	1,267.00	43,340.00
08310	Reserve Study Update	879.00	1,800.00	921.00	1,465.00	1,800.00	335.00	1,800.00
07138	Security/July 4 Allowance	.00	.00	.00	3,594.60	5,000.00	1,405.40	5,000.00
07133	Security/Bonuses for Staff	.00	.00	.00	.00	.00	.00	1,800.00
07134	Security/Contingencies	.00	66.67	66.67	.00	333.35	333.35	800.00
07132	Security/DwellingLIVE Guest P	.00	150.00	150.00	846.84	750.00	(96.84)	1,800.00
07131	Security/DwellingLIVE Lic Fee	607.12	620.00	12.88	3,035.60	3,100.00	64.40	7,440.00
07135	Security/Radar Certification	.00	.00	.00	.00	.00	.00	150.00
07130	Security/Securitas Contract	46,404.36	43,884.25	(2,520.11)	231,196.97	219,421.25	(11,775.72)	526,611.00

Capistrano Bay Community Services District

Income/Expense Statement

Period: 11/01/19 to 11/30/19

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
07139	Security/Surveillance Camara	.00	333.33	333.33	.00	1,666.65	1,666.65	4,000.00
07136	Security/Transponders	.00	250.00	250.00	1,140.95	1,250.00	109.05	3,000.00
07137	Security/Trans (Reader Servic	152.78	41.67	(111.11)	152.78	208.35	55.57	500.00
08410	Website Hosting	170.00	58.33	(111.67)	1,650.00	291.65	(1,358.35)	700.00
	General & Admin	72,386.32	56,184.25	(16,202.07)	436,710.57	359,241.25	(77,469.32)	746,291.00
Employee Expenses								
08265	Health Insurance	1,981.44	2,033.33	51.89	9,908.48	10,166.65	258.17	24,400.00
08252	Payroll Processing Fees	246.08	183.33	(62.75)	909.15	916.65	7.50	2,200.00
08255	Payroll Tax Expense	758.71	1,025.00	266.29	3,872.16	5,125.00	1,252.84	12,300.00
08258	Salary/Wages (Manager)	7,583.34	7,583.33	(.01)	37,916.70	37,916.65	(.05)	91,000.00
08264	Salary/Wages (Admin Asstnt)	2,334.50	2,766.67	432.17	12,699.50	13,833.35	1,133.85	33,200.00
08280	Training/Seminars/Travel/Meal	.00	41.67	41.67	.00	208.35	208.35	500.00
08135	Workers Comp Insurance	.00	.00	.00	(2,669.67)	.00	2,669.67	1,700.00
	Employee Expenses	12,904.07	13,633.33	729.26	62,636.32	68,166.65	5,530.33	165,300.00
Landscape Maintenance								
06050	Irrigation Repairs (Western)	128.02	250.00	121.98	633.54	1,250.00	616.46	3,000.00
06010	Landscape Contract (Western)	1,650.00	1,666.67	16.67	8,250.00	8,333.35	83.35	20,000.00
06020	Landscape Extras (Western)	(1,009.19)	433.33	1,442.52	2,919.85	2,166.65	(753.20)	5,200.00
06025	Landscape Misc (Luna & McGee)	.00	200.00	200.00	579.70	1,000.00	420.30	2,400.00
06030	Palm Tree Trimming	.00	.00	.00	3,570.00	4,640.00	1,070.00	4,640.00
06055	White Fly Spray	1,100.00	600.00	(500.00)	1,475.89	600.00	(875.89)	1,200.00
	Landscape Maintenance	1,868.83	3,150.00	1,281.17	17,428.98	17,990.00	561.02	36,440.00
General Repairs & Maintenance								
07060	Beach Cleanup	.00	1,250.00	1,250.00	.00	6,250.00	6,250.00	15,000.00
07055	Block Wall & Fence Rpr	.00	166.67	166.67	.00	833.35	833.35	2,000.00
07070	Computer Consultant	350.00	125.00	(225.00)	350.00	625.00	275.00	1,500.00
07316	Drain/Catch Basin/Filter Main	.00	925.00	925.00	.00	4,625.00	4,625.00	11,100.00
07125	Driveway Pressure Wash	235.00	250.00	15.00	1,175.00	1,250.00	75.00	3,000.00
07030	Electrical Rpr	.00	225.00	225.00	.00	1,125.00	1,125.00	2,700.00
07210	Fire Extinguisher Refills	.00	12.50	12.50	.00	62.50	62.50	150.00
07111	Gate Mech Rprs (Wooden)	.00	200.00	200.00	934.50	1,000.00	65.50	2,400.00
07020	Lighting/Holiday @ Gate Entry	.00	2,100.00	2,100.00	2,000.00	4,200.00	2,200.00	4,200.00
07010	Lighting Maintenance for LS	.00	33.33	33.33	.00	166.65	166.65	400.00
07315	Misc Maintenance	120.00	283.33	163.33	1,174.06	1,416.65	242.59	3,400.00
07310	Mutt Mitt Disposable Bags	.00	80.00	80.00	201.04	400.00	198.96	960.00
07035	Painting/Re-OilingWoodwork	2,480.00	3,500.00	1,020.00	2,480.00	3,500.00	1,020.00	7,000.00
07140	Patrol Vehical Maintenance	.00	133.33	133.33	1,243.72	666.65	(577.07)	1,600.00
07330	Pavement Maintenance	(519.01)	416.67	935.68	265.00	2,083.35	1,818.35	5,000.00
07410	Pest Control	50.00	116.67	66.67	250.00	583.35	333.35	1,400.00

Capistrano Bay Community Services District

Income/Expense Statement

Period: 11/01/19 to 11/30/19

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
07040	Plumbing Repair	.00	50.00	50.00	223.00	250.00	27.00	600.00
07050	Roof Repair	.00	100.00	100.00	.00	500.00	500.00	1,200.00
07320	Sand Grading/Tractor Service	.00	250.00	250.00	.00	1,250.00	1,250.00	3,000.00
07415	Signage	.00	41.67	41.67	(75.00)	208.35	283.35	500.00
07420	Small Tools & Equipment	114.55	41.67	(72.88)	209.79	208.35	(1.44)	500.00
07120	Street Sweeping	1,248.00	1,250.00	2.00	6,240.00	6,250.00	10.00	15,000.00
07510	Winter Roadway Cleanup (Flood	.00	416.67	416.67	.00	2,083.35	2,083.35	5,000.00
	General Repair & Maint	4,078.54	11,967.51	7,888.97	16,671.11	39,537.55	22,866.44	87,610.00
Utilities								
05010	Electricity/LS & Guard Shack	238.64	300.00	61.36	1,163.50	1,500.00	336.50	3,600.00
05020	Electricity/ Street Lights	674.19	675.00	.81	3,370.95	3,375.00	4.05	8,100.00
05030	Gas	248.30	325.00	76.70	1,142.94	1,625.00	482.06	3,900.00
05040	Trash Services	3,878.52	4,250.00	371.48	23,059.77	21,250.00	(1,809.77)	51,000.00
05070	Water/Sewer	531.78	500.00	(31.78)	3,326.43	2,500.00	(826.43)	6,000.00
	Utilities	5,571.43	6,050.00	478.57	32,063.59	30,250.00	(1,813.59)	72,600.00
Planned Improvements								
07710	Block Wall Repairs	.00	416.67	416.67	.00	2,083.35	2,083.35	5,000.00
07720	District Admin Office Int Wrk	.00	570.83	570.83	.00	2,854.15	2,854.15	6,850.00
07730	Guard Shack Rear Office Imp	.00	291.67	291.67	.00	1,458.35	1,458.35	3,500.00
07780	Trench Drain Rpr @ 35195	6,645.00	1,066.67	(5,578.33)	6,645.00	5,333.35	(1,311.65)	12,800.00
	Planned Improvements	6,645.00	2,345.84	(4,299.16)	6,645.00	11,729.20	5,084.20	28,150.00
Non Operatinoal Items								
General Reserve Contribution								
08820	Underground Utilities	.00	4,166.67	4,166.67	18,500.00	20,833.35	2,333.35	50,000.00
	Non Operatinoal Items	.00	4,166.67	4,166.67	18,500.00	20,833.35	2,333.35	50,000.00
	TOTAL EXPENSES	103,454.19	97,497.60	(5,956.59)	590,655.57	547,748.00	(42,907.57)	1,186,391.00
	Current Year Net Income/(loss	118,003.41	84,926.23	33,077.18	(339,485.23)	(314,909.83)	(24,575.40)	.00

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/19 Cutoff date: 11/30/19

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
INCOME:													
Development Impact Fee	0	0	0	1579	5424	0	0	0	0	0	0	0	7003
Interest Income	1505	72	66	1451	61	0	0	0	0	0	0	0	3154
Parking - Permits & OCTA	0	0	0	0	43340	0	0	0	0	0	0	0	43340
Property Tax Revenue	0	472	17566	1787	172833	0	0	0	0	0	0	0	192658
Summer Trash Collection	0	0	0	4175	200-	0	0	0	0	0	0	0	3975
Transponder Revenue	200	120	380	340	0	0	0	0	0	0	0	0	1040
Subtotal Income	1705	664	18011	9332	221458	0	0	0	0	0	0	0	251170

EXPENSES

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
General & Admin													
Auditing Services (RAMS/C	0	0	0	0	2850	0	0	0	0	0	0	0	2850
Board Mtg Rm Rental/Stipe	0	0	0	0	1500	0	0	0	0	0	0	0	1500
Communications-Phone/Inte	241	250	244	244	244	0	0	0	0	0	0	0	1223
Contibution-CBRA Annual M	2500	0	0	0	0	0	0	0	0	0	0	0	2500
Contribution-Pacific Lega	0	0	10000	0	0	0	0	0	0	0	0	0	10000
Depreciation Expense	18464	18464	18464	18464	18464	0	0	0	0	0	0	0	92318
Equipment - Copy Machine	272	272	272	272	224	0	0	0	0	0	0	0	1313
Equipment-Copy Machine Cn	31	0	0	0	0	0	0	0	0	0	0	0	31
Legal Fees/Owen Schwerdtf	0	2773	0	2330	0	0	0	0	0	0	0	0	5103
Liability Ins/EQ-Flood	0	14074	0	2784	1392-	0	0	0	0	0	0	0	15466
Memberships (LAFCO/Carb/C	2025	0	137	181	106	0	0	0	0	0	0	0	2449
MHTL Survey/LCP Committee	5470	0	0	0	0	0	0	0	0	0	0	0	5470
Notices to Community	0	321	0	0	0	0	0	0	0	0	0	0	321
Office Equip (Computer,	0	0	54	0	0	0	0	0	0	0	0	0	54
Office Supplies	228	19	158	76	178	0	0	0	0	0	0	0	659
Photo Copying	0	299	0	0	0	0	0	0	0	0	0	0	299
Property Management Contr	2000	2000	2000	2000	2000	0	0	0	0	0	0	0	10000
Railroad Parking Exp (OCT	0	0	0	42073	0	0	0	0	0	0	0	0	42073
Reserve Study Update	0	0	586	0	879	0	0	0	0	0	0	0	1465
Security/July 4 Allowance	279	3316	0	0	0	0	0	0	0	0	0	0	3595
Security/DwellingLIVE Gue	0	0	847	0	0	0	0	0	0	0	0	0	847
Security/DwellingLIVE Lic	607	607	607	607	607	0	0	0	0	0	0	0	3036
Security/Securitas Contra	46654	44157	48067	45915	46404	0	0	0	0	0	0	0	231197
Security/Transponders	0	0	1141	0	0	0	0	0	0	0	0	0	1141
Security/Trans (Reader Se	0	0	0	0	153	0	0	0	0	0	0	0	153
Website Hosting	310	120	900	150	170	0	0	0	0	0	0	0	1650
General & Admin	79082	86671	83476	115096	72386	0	0	0	0	0	0	0	436711

Employee Expenses

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/19 Cutoff date: 11/30/19

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
Health Insurance	1981	1984	1981	1981	1981	0	0	0	0	0	0	0	9908
Payroll Processing Fees	161	246	89	167	246	0	0	0	0	0	0	0	909
Payroll Tax Expense	772	779	766	795	759	0	0	0	0	0	0	0	3872
Salary/Wages (Manager)	7583	7583	7583	7583	7583	0	0	0	0	0	0	0	37917
Salary/Wages (Admin Asstn	2513	2603	2436	2813	2335	0	0	0	0	0	0	0	12700
Workers Comp Insurance	0	0	2670-	0	0	0	0	0	0	0	0	0	2670-
Employee Expenses	13011	13195	10186	13340	12904	0	0	0	0	0	0	0	62636
Landscape Maintenance													
Irrigation Repairs (Weste	0	0	0	506	128	0	0	0	0	0	0	0	634
Landscape Contract (Weste	1650	1650	1650	1650	1650	0	0	0	0	0	0	0	8250
Landscape Extras (Western	0	0	602	3327	1009-	0	0	0	0	0	0	0	2920
Landscape Misc (Luna & Mc	0	0	0	580	0	0	0	0	0	0	0	0	580
Palm Tree Trimming	0	0	0	3570	0	0	0	0	0	0	0	0	3570
White Fly Spray	0	0	0	376	1100	0	0	0	0	0	0	0	1476
Landscape Maintenanc	1650	1650	2252	10008	1869	0	0	0	0	0	0	0	17429
General Repairs & Maintenance													
Computer Consultant	0	0	0	0	350	0	0	0	0	0	0	0	350
Driveway Pressure Wash	235	235	235	235	235	0	0	0	0	0	0	0	1175
Gate Mech Rprs (Wooden)	0	278	657	0	0	0	0	0	0	0	0	0	935
Lighting/Holiday @ Gate E	0	0	0	2000	0	0	0	0	0	0	0	0	2000
Misc Maintenance	444	270	220	120	120	0	0	0	0	0	0	0	1174
Mutt Mitt Disposable Bags	0	201	0	0	0	0	0	0	0	0	0	0	201
Painting/Re-OilingWoodwor	0	0	0	0	2480	0	0	0	0	0	0	0	2480
Patrol Vehical Maintenanc	45	0	465	734	0	0	0	0	0	0	0	0	1244
Pavement Maintenance	0	0	784	0	519-	0	0	0	0	0	0	0	265
Pest Control	50	50	50	50	50	0	0	0	0	0	0	0	250
Plumbing Repair	0	0	0	223	0	0	0	0	0	0	0	0	223
Signage	0	75-	0	0	0	0	0	0	0	0	0	0	75-
Small Tools & Equipment	50	45	0	0	115	0	0	0	0	0	0	0	210
Street Sweeping	1248	1248	1248	1248	1248	0	0	0	0	0	0	0	6240
General Repair & Mai	2072	2252	3659	4610	4079	0	0	0	0	0	0	0	16671
Utilities													
Electricity/LS & Guard Sh	245	217	224	239	239	0	0	0	0	0	0	0	1164
Electricity/ Street Light	674	674	674	674	674	0	0	0	0	0	0	0	3371
Gas	91	342	172	290	248	0	0	0	0	0	0	0	1143
Trash Services	3879	5697	5111	4495	3879	0	0	0	0	0	0	0	23060

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/19 Cutoff date: 11/30/19

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
Water/Sewer	611	834	818	532	532	0	0	0	0	0	0	0	3326
Utilities	5500	7763	6999	6229	5571	0	0	0	0	0	0	0	32064
Planned Improvements													
Trench Drain Rpr @ 35195	0	0	0	0	6645	0	0	0	0	0	0	0	6645
Planned Improvements	0	0	0	0	6645	0	0	0	0	0	0	0	6645
Non Operatinoal Items													
General Reserve Contribution													
Underground Utilities	0	18500	0	0	0	0	0	0	0	0	0	0	18500
Non Operatinoal Item	0	18500	0	0	0	0	0	0	0	0	0	0	18500
TOTAL EXPENSES	101315	130031	106573	149283	103454	0	0	0	0	0	0	0	590656
CURRENT YEAR NET INCOME/	99610-	129367-	88561-	139951-	118003	0	0	0	0	0	0	0	339485-

Farmers & Merchants Bank

California's Strongest, since 1907.

Date 11/29/19
Account No. [redacted]3278
Enclosures 19

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

Account Title: Capistrano Bay Community Services Dist

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See insert for details.

Business Interest on Checking		Number of Enclosures	19
Account Number	[redacted]3278	Statement Dates	11/01/19 thru 12/01/19
Beginning Balance	1,484,604.71	Days in the statement period	31
12 Deposits/Credits	181,177.42	Average Ledger	1,475,380.25
48 Checks/Debits	133,174.28		
Service Charge	.00	Interest Earned	62.65
Interest Paid	60.55	Annual Percentage Yield Earned	0.05%
Ending Balance	1,532,668.40	2019 Interest Paid	531.06

Deposits and Other Credits

Date	Description		Amount
11/06	Deposit		275.00
11/06	Deposit		290.00
11/06	Deposit		2,555.00
11/07	County of Orange EDI PYMNT	091000014956509 7956000928 C	71,219.32
11/12	Deposit		1,485.00
11/14	Deposit		1,392.17
11/18	Deposit		364.00
11/18	Deposit		455.00
11/18	Deposit		519.01
11/27	Deposit		407.00
11/27	Deposit		602.19
11/27	County of Orange EDI PYMNT	091000017791456 7956000928 C	101,613.73
11/30	Interest Deposit		60.55

Date 11/29/19
Account No. [redacted]3278
Enclosures 19

Business Interest on Checking [redacted]3278 (Continued)

Checks and Other Debits

Date	Description	Amount
11/01	TELEPAYROLL PAYROL FEE 122201190144353 1953419391 CCD	78.76-
11/01	TELEPAYROLL TAXPAYMENT 122201190144257 1953419391 CCD	1,388.55-
11/01	TELEPAYROLL DDEP PAYCHECK 122201190143885 1953419391 PP	4,222.88-
11/01	POS 0000 10/31/19 930400140218 SQ *SQ *CLIFF WASSMANN GOSQ.COM CA Card# 5891	50.00-
11/01	POS 0000 10/31/19 930400443256 TONYS LOCKSMITH SAN CLEMENTE CA Card# 5891	113.08-
11/04	SD GAS & ELEC PAID SDGE 122000492103725 1951184800 PP	19.11-
11/04	SD GAS & ELEC PAID SDGE 122000492104631 1951184800 PP	238.64-
11/05	CALPERS 1800 122000495020592 1946207465 CCD	1,981.44-
11/05	POS 1635 11/04/19 000000210995 STAPLES 0385 STAPLES 0385 SAN JUAN CAPI CA Card# 5891	106.47-
11/06	POS 1813 11/05/19 000000127155 AMAZON.COM*3956A69Q3 AMAZON.COM SEATTLE WA Card# 5891	10.76-
11/07	POS 0000 11/06/19 931000412991 SEPULVEDA BLDG MATERIA LAGUNA NIGUE CA Card# 5891	1.47-
11/12	USBEquipFinance CNTRCT PMT 042000012724008 9800000157	224.12-
11/12	SO CAL GAS SIMPLEPAY 122000499778272 1991052494 PPD	248.30-
11/13	POS 0000 11/12/19 931600399721 STAPLES 00103853 SAN JUAN CAP CA Card# 5891	60.33-
11/13	POS 0000 11/12/19 931600432067 MSFT * E08009NKRK 8006427676 WA Card# 5891	96.00-
11/15	TELEPAYROLL PAYROL FEE 122201190115261 1953419391 CCD	88.56-
11/15	COX COMM ORG BANKDRAFT 091000016949750 3841527255 PPD	243.99-
11/15	SD GAS & ELEC PAID SDGE 122000494844814 1951184800 PP	655.08-
11/15	TELEPAYROLL TAXPAYMENT 122201190114761 1953419391 CCD	1,322.44-
11/15	TELEPAYROLL DDEP PAYCHECK 122201190112264 1953419391 PP	4,039.25-
11/21	SOUTH COAST WD WATER BILL 122000491887850 1956002977	74.27-
11/21	SOUTH COAST WD WATER BILL 122000491887349 1956002977	200.78-
11/21	SOUTH COAST WD WATER BILL 122000491887849 1956002977	256.73-
11/26	CR & R INCORPORA PPDCRRACH 121100781700909 1952316878W	423.90-
11/26	CR & R INCORPORA PPDCRRACH 121100781700895 1952316878W	3,454.62-
11/26	POS 0000 11/25/19 932900451377 OC REGISTER SUBS 7147967777 CA Card# 5891	10.00-
11/29	CAPISTRANO BAY C IMPOUND 091000016163289 3953419391 CCD	78.76-
11/29	CAPISTRANO BAY C IMPOUND 091000016163290 3953419391 CCD	1,310.05-
11/29	CAPISTRANO BAY C IMPOUND 091000016163288 3953419391 CCD	4,004.81-

Date 11/29/19
Account No. [redacted]3278
Enclosures 19

Business Interest on Checking [redacted]3278 (Continued)

--- CHECKS IN NUMBER ORDER ---

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
11/05	1350	1,392.17	11/22	1358*	6,645.00	11/22	1365	128.02
11/12	1351	42,073.00	11/21	1359	152.78	11/20	1366	2,304.80
11/04	1352	223.00	11/29	1360	1,483.00	11/25	1367	120.00
11/08	1353	500.00	11/26	1361	2,000.00	11/21	1368	50.00
11/06	1354	55.00	11/25	1362	607.12	11/29	1373*	2,480.00
11/04	1355	43,869.08	11/22	1363	120.00			
11/08	1356	2,468.16	11/26	1364	1,500.00			

* Denotes missing check numbers

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
11/01	1,478,751.44	11/13	1,461,008.71	11/25	1,446,730.07
11/04	1,434,401.61	11/14	1,462,400.88	11/26	1,439,341.55
11/05	1,430,921.53	11/15	1,456,051.56	11/27	1,541,964.47
11/06	1,433,975.77	11/18	1,457,389.57	11/29	1,532,607.85
11/07	1,505,193.62	11/20	1,455,084.77	11/30	1,532,668.40
11/08	1,502,225.46	11/21	1,454,350.21		
11/12	1,461,165.04	11/22	1,447,457.19		

Interest Rate Summary

Date	Rate
10/31	0.050000%

* * * * End of Statement * * * *

Thank you for banking with Farmers & Merchants Bank.