ITEM 8a

FINANCIAL REPORT THROUGH DECEMBER 31, 2019

FOR JANUARY MEETING

CAPISTRANO BAY COMMUNITY SERVICES DISTRICT

[redacted]

Capistrano Bay Community Services District

Balance Sheet

As of 12/31/19

ASSETS

Current Assets			
Checking/Savings			
1010	Farmers & Merchants Bank OP	$ 1,757,988.20	
1011	Sunwest Bank	58,864.79	
1015	LAIF Account	226,506.08	
	Total Checking/Savings		$ 2,043,359.07
Accounts Receivable			
1200	Accounts Receivable User Fee	$ 100.00	
1210	A/R Annual Summer Trash Fee	100.00	
1215	A/R Railroad Fee	9,070.00	
	Total Accounts Receivable		$ 9,270.00
Other Current Assets			
	Total Other Current Asset		$ .00
	Total Current Assets		$ 2,052,629.07
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	$ (101,466.40)	
3610	Accum Deprec-Security	(27,429.38)	
3620	Accum Deprec-Maintenance	(33,744.14)	
3630	Accum Deprec-Admin	(5,347.02)	
3640	Accum Deprec-Road System	(563,179.13)	
3650	Accum Deprec-Storm Drains	(129,528.55)	
3660	Accum Deprec-Entryway	(571,703.66)	

[redacted]

Capistrano Bay Community Services District

Balance Sheet

As of 12/31/19

Total Accum Depreciation	$ (1,432,398.28)	
Total Fixed Assets	$ 1,435,774.20	
TOTAL ASSETS		$ 3,488,403.27

[redacted]

Capistrano Bay Community Services District

Balance Sheet
As of 12/31/19

Liabilities & Equity

Liabilities				
Current Liabilities				
2010	Prepaid Owner Assessments	$ 3,397.00		
2020	Accounts Payable	1,554.96		
	Total Accounts Payable		$ 4,951.96	
Other Current Liabilities				
2120	Accrued Vacation	$ 5,114.20		
2130	Other Accrued Expenses	5,944.33		
	Total Other Liabilities		$ 11,058.53	
	Total Liabilities		$ 16,010.49	
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	(80,938.62)		
	Total Equity		$ 3,472,392.78	
	TOTAL LIABILITIES & EQUITY			$ 3,488,403.27

Capistrano Bay Community Services District

Income/Expense Statement

Period: 12/01/19 to 12/31/19

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	.00	.00	.00	.00	.00	5,475.00
04110	Development Impact Fee	1,990.00	666.67	1,323.33	8,993.00	4,000.02	4,992.98	8,000.00
04150	Interest Income	68.97	416.67	(347.70)	3,222.95	2,500.02	722.93	5,000.00
04160	Parking - Permits & OCTA Fees	.00	8,668.00	(8,668.00)	43,340.00	17,336.00	26,004.00	43,340.00
04130	Transfer From Reserves	.00	8,311.83	(8,311.83)	.00	49,870.98	(49,870.98)	99,742.00
04020	Property Tax Revenue	367,351.05	345,724.00	21,627.05	560,009.41	518,585.00	41,424.41	1,016,834.00
04190	Summer Trash Collection	.00	1,333.33	(1,333.33)	3,975.00	4,000.00	(25.00)	4,000.00
04120	Transponder Revenue	220.00	333.33	(113.33)	1,260.00	1,999.98	(739.98)	4,000.00
	Subtotal Income	369,630.02	365,453.83	4,176.19	620,800.36	598,292.00	22,508.36	1,186,391.00
	EXPENSES							
General & Admin								
08020	Auditing Services (RAMS/CPA)	5,250.00	941.67	(4,308.33)	8,100.00	5,650.02	(2,449.98)	11,300.00
08015	Bank Charges	.00	8.33	8.33	.00	49.98	49.98	100.00
08420	Board Mtg Rm Rental/Stipend	2,995.00	375.00	(2,620.00)	4,495.00	2,250.00	(2,245.00)	4,500.00
08010	Communications-Phone/Internet	244.07	291.67	47.60	1,466.86	1,750.02	283.16	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	150.00	150.00	300.00
08005	Depreciation Expense	18,463.56	.00	(18,463.56)	110,781.36	.00	(110,781.36)	.00
08060	Equipment - Copy Machine Leas	247.83	313.33	65.50	1,560.59	1,879.98	319.39	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	862.50	4,166.67	3,304.17	5,965.00	25,000.02	19,035.02	50,000.00
08130	Liability Ins/EQ-Flood	2,535.00	.00	(2,535.00)	18,000.93	15,400.00	(2,600.93)	15,400.00
08140	Memberships (LAFCO/Carb/CSDA)	10.00	3,860.00	3,850.00	2,458.60	6,700.00	4,241.40	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	199.98	199.98	400.00
08350	Notices to Community	.00	200.00	200.00	321.27	1,200.00	878.73	2,400.00
08237	Office Equip (Computer, Etc)	.00	166.67	166.67	53.84	1,000.02	946.18	2,000.00
08240	Office Supplies	167.33	250.00	82.67	826.65	1,500.00	673.35	3,000.00
08230	Photo Copying	.00	83.33	83.33	298.68	499.98	201.30	1,000.00
08210	Property Management Contract	2,000.00	2,125.00	125.00	12,000.00	12,750.00	750.00	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	.00	.00	.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	1,800.00	1,800.00	.00	1,800.00	1,800.00	.00	1,800.00
07134	Security/Contingencies	.00	66.67	66.67	.00	400.02	400.02	800.00
07132	Security/DwellingLIVE Guest P	.00	150.00	150.00	846.84	900.00	53.16	1,800.00
07131	Security/DwellingLIVE Lic Fee	607.12	620.00	12.88	3,642.72	3,720.00	77.28	7,440.00
07135	Security/Radar Certification	.00	.00	.00	.00	.00	.00	150.00
07130	Security/Securitas Contract	46,410.70	43,884.25	(2,526.45)	277,607.67	263,305.50	(14,302.17)	526,611.00

Capistrano Bay Community Services District

Income/Expense Statement

Period: 12/01/19 to 12/31/19

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
07139	Security/Surveillance Camara	.00	333.33	333.33	.00	1,999.98	1,999.98	4,000.00
07136	Security/Transponders	.00	250.00	250.00	1,140.95	1,500.00	359.05	3,000.00
07137	Security/Trans (Reader Servic	.00	41.67	41.67	152.78	250.02	97.24	500.00
08410	Website Hosting	765.00	58.33	(706.67)	2,415.00	349.98	(2,065.02)	700.00
	General & Admin	82,358.11	60,044.25	(22,313.86)	519,068.68	419,285.50	(99,783.18)	746,291.00
Employee Expenses								
08265	Health Insurance	1,981.44	2,033.33	51.89	11,889.92	12,199.98	310.06	24,400.00
08252	Payroll Processing Fees	177.12	183.33	6.21	1,086.27	1,099.98	13.71	2,200.00
08255	Payroll Tax Expense	763.70	1,025.00	261.30	4,635.86	6,150.00	1,514.14	12,300.00
08258	Salary/Wages (Manager)	7,583.34	7,583.33	(.01)	45,500.04	45,499.98	(.06)	91,000.00
08264	Salary/Wages (Admin Asstnt)	2,399.75	2,766.67	366.92	15,099.25	16,600.02	1,500.77	33,200.00
08280	Training/Seminars/Travel/Meal	.00	41.67	41.67	.00	250.02	250.02	500.00
08135	Workers Comp Insurance	.00	.00	.00	(2,669.67)	.00	2,669.67	1,700.00
	Employee Expenses	12,905.35	13,633.33	727.98	75,541.67	81,799.98	6,258.31	165,300.00
Landscape Maintenance								
06050	Irrigation Repairs (Western)	.00	250.00	250.00	633.54	1,500.00	866.46	3,000.00
06010	Landscape Contract (Western)	1,650.00	1,666.67	16.67	9,900.00	10,000.02	100.02	20,000.00
06020	Landscape Extras (Western)	170.40	433.33	262.93	3,090.25	2,599.98	(490.27)	5,200.00
06025	Landscape Misc (Luna & McGee)	.00	200.00	200.00	579.70	1,200.00	620.30	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	.00	.00	.00	1,475.89	600.00	(875.89)	1,200.00
	Landscape Maintenance	1,820.40	2,550.00	729.60	19,249.38	20,540.00	1,290.62	36,440.00
General Repairs & Maintenance								
07060	Beach Cleanup	.00	1,250.00	1,250.00	.00	7,500.00	7,500.00	15,000.00
07055	Block Wall & Fence Rpr	.00	166.67	166.67	.00	1,000.02	1,000.02	2,000.00
07070	Computer Consultant	.00	125.00	125.00	350.00	750.00	400.00	1,500.00
07316	Drain/Catch Basin/Filter Main	425.00	925.00	500.00	425.00	5,550.00	5,125.00	11,100.00
07125	Driveway Pressure Wash	235.00	250.00	15.00	1,410.00	1,500.00	90.00	3,000.00
07030	Electrical Rpr	.00	225.00	225.00	.00	1,350.00	1,350.00	2,700.00
07210	Fire Extinguisher Refills	.00	12.50	12.50	.00	75.00	75.00	150.00
07111	Gate Mech Rprs (Wooden)	423.27	200.00	(223.27)	1,357.77	1,200.00	(157.77)	2,400.00
07020	Lighting/Holiday @ Gate Entry	2,425.30	.00	(2,425.30)	4,425.30	4,200.00	(225.30)	4,200.00
07010	Lighting Maintenance for LS	.00	33.33	33.33	.00	199.98	199.98	400.00
07315	Misc Maintenance	220.00	283.33	63.33	1,394.06	1,699.98	305.92	3,400.00
07310	Mutt Mitt Disposable Bags	.00	80.00	80.00	201.04	480.00	278.96	960.00
07035	Painting/Re-OilingWoodwork	.00	.00	.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	799.98	(443.74)	1,600.00
07330	Pavement Maintenance	.00	416.67	416.67	265.00	2,500.02	2,235.02	5,000.00
07410	Pest Control	220.00	116.67	(103.33)	470.00	700.02	230.02	1,400.00

[redacted]

Capistrano Bay Community Services District

Income/Expense Statement

Period: 12/01/19 to 12/31/19

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
07040	Plumbing Repair	.00	50.00	50.00	223.00	300.00	77.00	600.00
07050	Roof Repair	.00	100.00	100.00	.00	600.00	600.00	1,200.00
07320	Sand Grading/Tractor Service	250.00	250.00	.00	250.00	1,500.00	1,250.00	3,000.00
07415	Signage	.00	41.67	41.67	(75.00)	250.02	325.02	500.00
07420	Small Tools & Equipment	78.64	41.67	(36.97)	288.43	250.02	(38.41)	500.00
07120	Street Sweeping	1,248.00	1,250.00	2.00	7,488.00	7,500.00	12.00	15,000.00
07510	Winter Roadway Cleanup (Flood	.00	416.67	416.67	.00	2,500.02	2,500.02	5,000.00
	General Repair & Maint	5,525.21	6,367.51	842.30	22,196.32	45,905.06	23,708.74	87,610.00
Utilities								
05010	Electricity/LS & Guard Shack	325.71	300.00	(25.71)	1,489.21	1,800.00	310.79	3,600.00
05020	Electricity/ Street Lights	674.19	675.00	.81	4,045.14	4,050.00	4.86	8,100.00
05030	Gas	363.02	325.00	(38.02)	1,505.96	1,950.00	444.04	3,900.00
05040	Trash Services	3,878.52	4,250.00	371.48	26,938.29	25,500.00	(1,438.29)	51,000.00
05070	Water/Sewer	484.15	500.00	15.85	3,810.58	3,000.00	(810.58)	6,000.00
	Utilities	5,725.59	6,050.00	324.41	37,789.18	36,300.00	(1,489.18)	72,600.00
Planned Improvements								
07710	Block Wall Repairs	.00	416.67	416.67	.00	2,500.02	2,500.02	5,000.00
07720	District Admin Office Int Wrk	.00	570.83	570.83	.00	3,424.98	3,424.98	6,850.00
07730	Guard Shack Rear Office Imp	.00	291.67	291.67	.00	1,750.02	1,750.02	3,500.00
07780	Trench Drain Rpr @ 35195	2,748.75	1,066.67	(1,682.08)	9,393.75	6,400.02	(2,993.73)	12,800.00
	Planned Improvements	2,748.75	2,345.84	(402.91)	9,393.75	14,075.04	4,681.29	28,150.00
Non Operatinoal Items								
General Reserve Contribution								
08820	Underground Utilities	.00	4,166.67	4,166.67	18,500.00	25,000.02	6,500.02	50,000.00
	Non Operatinoal Items	.00	4,166.67	4,166.67	18,500.00	25,000.02	6,500.02	50,000.00
	TOTAL EXPENSES	111,083.41	95,157.60	(15,925.81)	701,738.98	642,905.60	(58,833.38)	1,186,391.00
	Current Year Net Income/(loss	258,546.61	270,296.23	(11,749.62)	(80,938.62)	(44,613.60)	(36,325.02)	.00

[redacted]

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/19 Cutoff date: 12/31/19

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
INCOME:													
Development Impact Fee	0	0	0	1579	5424	1990	0	0	0	0	0	0	8993
Interest Income	1505	72	66	1451	61	69	0	0	0	0	0	0	3223
Parking - Permits & OCTA	0	0	0	0	43340	0	0	0	0	0	0	0	43340
Property Tax Revenue	0	472	17566	1787	172833	367351	0	0	0	0	0	0	560009
Summer Trash Collection	0	0	0	4175	200-	0	0	0	0	0	0	0	3975
Transponder Revenue	200	120	380	340	0	220	0	0	0	0	0	0	1260
Subtotal Income	1705	664	18011	9332	221458	369630	0	0	0	0	0	0	620800
EXPENSES													
General & Admin													
Auditing Services (RAMS/C	0	0	0	0	2850	5250	0	0	0	0	0	0	8100
Board Mtg Rm Rental/Stipe	0	0	0	0	1500	2995	0	0	0	0	0	0	4495
Communications-Phone/Inte	241	250	244	244	244	244	0	0	0	0	0	0	1467
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	18464	0	0	0	0	0	0	110781
Equipment - Copy Machine	272	272	272	272	224	248	0	0	0	0	0	0	1561
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	863	0	0	0	0	0	0	5965
Liability Ins/EQ-Flood	0	14074	0	2784	1392-	2535	0	0	0	0	0	0	18001
Memberships (LAFCO/Carb/C	2025	0	137	181	106	10	0	0	0	0	0	0	2459
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	167	0	0	0	0	0	0	827
Photo Copying	0	299	0	0	0	0	0	0	0	0	0	0	299
Property Management Contr	2000	2000	2000	2000	2000	2000	0	0	0	0	0	0	12000
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/Bonuses for Staf	0	0	0	0	0	1800	0	0	0	0	0	0	1800
Security/DwellingLIVE Gue	0	0	847	0	0	0	0	0	0	0	0	0	847
Security/DwellingLIVE Lic	607	607	607	607	607	607	0	0	0	0	0	0	3643
Security/Securitas Contra	46654	44157	48067	45915	46404	46411	0	0	0	0	0	0	277608
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	765	0	0	0	0	0	0	2415
General & Admin	79082	86671	83476	115096	72386	82358	0	0	0	0	0	0	519069

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/19 Cutoff date: 12/31/19

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
Employee Expenses													
Health Insurance	1981	1984	1981	1981	1981	1981	0	0	0	0	0	0	11890
Payroll Processing Fees	161	246	89	167	246	177	0	0	0	0	0	0	1086
Payroll Tax Expense	772	779	766	795	759	764	0	0	0	0	0	0	4636
Salary/Wages (Manager)	7583	7583	7583	7583	7583	7583	0	0	0	0	0	0	45500
Salary/Wages (Admin Asstn	2513	2603	2436	2813	2335	2400	0	0	0	0	0	0	15099
Workers Comp Insurance	0	0	2670-	0	0	0	0	0	0	0	0	0	2670-
Employee Expenses	13011	13195	10186	13340	12904	12905	0	0	0	0	0	0	75542
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	1650	0	0	0	0	0	0	9900
Landscape Extras (Western	0	0	602	3327	1009-	170	0	0	0	0	0	0	3090
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	1820	0	0	0	0	0	0	19249
General Repairs & Maintenance													
Computer Consultant	0	0	0	0	350	0	0	0	0	0	0	0	350
Drain/Catch Basin/Filter	0	0	0	0	0	425	0	0	0	0	0	0	425
Driveway Pressure Wash	235	235	235	235	235	235	0	0	0	0	0	0	1410
Gate Mech Rprs (Wooden)	0	278	657	0	0	423	0	0	0	0	0	0	1358
Lighting/Holiday @ Gate E	0	0	0	2000	0	2425	0	0	0	0	0	0	4425
Misc Maintenance	444	270	220	120	120	220	0	0	0	0	0	0	1394
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	220	0	0	0	0	0	0	470
Plumbing Repair	0	0	0	223	0	0	0	0	0	0	0	0	223
Sand Grading/Tractor Serv	0	0	0	0	0	250	0	0	0	0	0	0	250
Signage	0	75-	0	0	0	0	0	0	0	0	0	0	75-
Small Tools & Equipment	50	45	0	0	115	79	0	0	0	0	0	0	288
Street Sweeping	1248	1248	1248	1248	1248	1248	0	0	0	0	0	0	7488
General Repair & Mai	2072	2252	3659	4610	4079	5525	0	0	0	0	0	0	22196
Utilities													
Electricity/LS & Guard Sh	245	217	224	239	239	326	0	0	0	0	0	0	1489

[redacted]

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/19 Cutoff date: 12/31/19

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
Electricity/ Street Light	674	674	674	674	674	674	0	0	0	0	0	0	4045
Gas	91	342	172	290	248	363	0	0	0	0	0	0	1506
Trash Services	3879	5697	5111	4495	3879	3879	0	0	0	0	0	0	26938
Water/Sewer	611	834	818	532	532	484	0	0	0	0	0	0	3811
Utilities	5500	7763	6999	6229	5571	5726	0	0	0	0	0	0	37789
Planned Improvements													
Trench Drain Rpr @ 35195	0	0	0	0	6645	2749	0	0	0	0	0	0	9394
Planned Improvements	0	0	0	0	6645	2749	0	0	0	0	0	0	9394
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	111083	0	0	0	0	0	0	701739
CURRENT YEAR NET INCOME/	99610-	129367-	88561-	139951-	118003	258547	0	0	0	0	0	0	80939-

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

Account Title: Capistrano Bay Community Services Dist

F&M Bank wishes you a
Very Merry Christmas
And a Prosperous New Year

Business Interest on Checking		Number of Enclosures	24
Account Number	[redacted]3278	Statement Dates	12/02/19 thru 12/31/19
Beginning Balance	1,532,668.40	Days in the statement period	30
5 Deposits/Credits	369,561.05	Average Ledger	1,626,987.97
42 Checks/Debits	122,716.66		
Service Charge	.00	Interest Earned	66.87
Interest Paid	68.97	Annual Percentage Yield Earned	0.05%
Ending Balance	1,779,581.76	2019 Interest Paid	600.03

Deposits and Other Credits

Date	Description	Amount
12/06	Deposit	220.00
12/06	County of Orange EDI PYMNT 091000014437600 7956000928 C	781.83
12/12	County of Orange EDI PYMNT 091000014793547 7956000928 C	1,801.61
12/13	Deposit	1,990.00
12/19	County of Orange EDI PYMNT 091000015981768 7956000928 C	364,767.61
12/31	Interest Deposit	68.97

Checks and Other Debits

Date	Description	Amount
12/03	CALPERS 1800 122000492005118 1946207465 CCD	1,981.44-
12/05	SD GAS & ELEC PAID SDGE 122000494268243 1951184800 PP	19.11-
12/05	SD GAS & ELEC PAID SDGE 122000494269092 1951184800 PP	247.05-
12/05	POS 1212 12/05/19 000000897723 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	128.18-

Date 12/31/19 [redacted]
Account No. [redacted]3278
Enclosures 24

Business Interest on Checking [redacted]3278 (Continued)

Checks and Other Debits

Date	Description	Amount
12/09	USBEquipFinance CNTRCT PMT 042000018532477 9800000157	247.83-
12/11	SO CAL GAS SIMPLEPAY 122000490214131 1991052494 PPD	363.02-
12/12	POS 0000 12/11/19 934500456485 DENAULT'S HARDWARE 2 SAN CLEMENTE CA Card# 5891	32.30-
12/16	CAPISTRANO BAY C IMPOUND 091000013828836 3953419391 CCD	88.56-
12/16	COX COMM ORG BANKDRAFT 091000013765924 3841527255 PPD	244.07-
12/16	CAPISTRANO BAY C IMPOUND 091000013828837 3953419391 CCD	1,341.04-
12/16	CAPISTRANO BAY C IMPOUND 091000013828835 3953419391 CCD	4,090.89-
12/17	SOUTH COAST WD WATER BILL 122000497397096 1956002977	70.78-
12/17	SOUTH COAST WD WATER BILL 122000497397095 1956002977	281.16-
12/17	SD GAS & ELEC PAID SDGE 122000495704842 1951184800 PP	655.08-
12/19	SOUTH COAST WD WATER BILL 122000499093851 1956002977	189.08-
12/24	POS 0000 12/23/19 935700537063 OC REGISTER SUBS 7147967777 CA Card# 5891	10.00-
12/26	CR & R INCORPORA PPDCRRACH 121100784703849 1952316878W	423.90-
12/26	CR & R INCORPORA PPDCRRACH 121100784703835 1952316878W	3,454.62-

--- CHECKS IN NUMBER ORDER ---

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
12/06		1,800.00	12/18	1382	607.12	12/18	1390	120.00
12/13	1372*	879.00	12/16	1383	2,407.00	12/18	1392*	599.00
12/03	1374*	2,850.00	12/18	1384	250.00	12/17	1393	270.00
12/04	1375	1,100.00	12/18	1385	599.00	12/18	1394	170.40
12/02	1376	44,099.56	12/17	1386	599.00	12/30	1400*	423.27
12/06	1377	1,650.00	12/17	1387	100.00	12/30	1404*	128.00
12/23	1380*	599.00	12/27	1388	762.50	12/30	1405	425.00
12/16	1381	2,000.00	12/16	1389	2,311.14	12/30	1408*	44,099.56

* Denotes missing check numbers

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/02	1,488,568.84	12/12	1,480,953.35	12/24	1,829,229.64
12/03	1,483,737.40	12/13	1,482,064.35	12/26	1,825,351.12
12/04	1,482,637.40	12/16	1,469,581.65	12/27	1,824,588.62
12/05	1,482,243.06	12/17	1,467,605.63	12/30	1,779,512.79
12/06	1,479,794.89	12/18	1,465,260.11	12/31	1,779,581.76
12/09	1,479,547.06	12/19	1,829,838.64		
12/11	1,479,184.04	12/23	1,829,239.64		

Interest Rate Summary

Date	Rate
12/01	0.050000%

[redacted]