

## **ITEM 8a**

# **FINANCIAL REPORT THROUGH**

**November 30, 2020**

**FOR DEC MEETING**

***CAPISTRANO BAY***

***COMMUNITY SERVICES DISTRICT***

# Capistrano Bay Community Services District

Balance Sheet  
As of 11/30/20

## ASSETS

### Current Assets

#### Checking/Savings

1010	Farmers & Merchants Bank OP	\$ 1,423,830.33	
1011	Sunwest Bank	270,757.13	
1015	LAIF Account	230,277.16	
	Total Checking/Savings		\$ 1,924,864.62

#### Accounts Receivable

1200	Accounts Receivable User Fee	\$ 28,462.37	
1210	A/R Annual Summer Trash Fee	300.00	
1215	A/R Railroad Fee	20.00	
	Total Accounts Receivable		\$ 28,782.37

#### Other Current Assets

	Total Other Current Asset		\$ .00
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	Total Current Assets		\$ 1,953,646.99
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### Fixed Assets

#### Depreciable Assets

3100	Structure	\$ 227,671.60	
3110	Security	27,796.77	
3120	Maintenance	35,952.00	
3130	Administrative	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		\$ 2,867,964.20

#### Accumulated Depreciation

3600	Accum Deprec-Structure	\$ (110,989.09)	
3610	Accum Deprec-Security	(28,106.67)	
3620	Accum Deprec-Maintenance	(36,033.12)	
3630	Accum Deprec-Admin	(5,964.56)	
3640	Accum Deprec-Road System	(606,576.80)	
3650	Accum Deprec-Storm Drains	(71,112.14)	
3660	Accum Deprec-Entryway	(585,884.84)	

# Capistrano Bay Community Services District

Balance Sheet  
As of 11/30/20



Total Accum Depreciation	<hr/>	\$ (1,444,667.22)	
Total Fixed Assets		<hr/>	\$ 1,423,296.98
TOTAL ASSETS			\$ 3,376,943.97 =====

# Capistrano Bay Community Services District

Balance Sheet  
As of 11/30/20

## Liabilities & Equity

Liabilities			
Current Liabilities			
2010	Prepaid Owner Assessments	\$	575.66
2020	Accounts Payable		1,500.00
	Total Accounts Payable		<u>\$ 2,075.66</u>
Other Current Liabilities			
2120	Accrued Vacation	\$	2,649.20
	Total Other Liabilities		<u>\$ 2,649.20</u>
	Total Liabilities		<u>\$ 4,724.86</u>
Equity			
3300	Net Investment in Cap Assets	\$	1,597,169.58
Unrestricted			
3320	Unrestricted - Other		948,138.42
	Total Unrestricted		<u>\$ 2,545,308.00</u>
3000	Retained Earnings	\$	953,081.86
	Net Income		(126,170.75)
	Total Equity		<u>\$ 3,372,219.11</u>
	TOTAL LIABILITIES & EQUITY		<u>\$ 3,376,943.97</u> =====

# Capistrano Bay Community Services District

Income/Expense Statement  
Period: 11/01/20 to 11/30/20

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
INCOME:								
04140	Annual Fee for County Gate	.00	.00	.00	5,475.00	5,475.00	.00	5,475.00
04110	Development Impact Fee	.00	375.00	(375.00)	1,451.66	1,875.00	(423.34)	4,500.00
04150	Interest Income	35.79	391.67	(355.88)	1,583.80	1,958.35	(374.55)	4,700.00
04160	Parking - Permits & OCTA Fees	20.00	3,775.83	(3,755.83)	460.00	18,879.15	(18,419.15)	45,310.00
04020	Property Tax Revenue	190,657.73	91,625.83	99,031.90	207,415.14	458,129.15	(250,714.01)	1,099,510.00
04190	Summer Trash Collection	.00	250.00	(250.00)	3,500.00	1,250.00	2,250.00	3,000.00
04120	Transponder Revenue	420.00	333.33	86.67	2,740.00	1,666.65	1,073.35	4,000.00
04010	User Fee Revenue	.00	18,948.25	(18,948.25)	227,379.05	94,741.25	132,637.80	227,379.00
	Subtotal Income	191,133.52	115,699.91	75,433.61	450,004.65	583,974.55	(133,969.90)	1,393,874.00

## EXPENSES

### General & Admin

08020	Auditing Services (RAMS/CPA)	2,600.00	945.83	(1,654.17)	2,600.00	4,729.15	2,129.15	11,350.00
08015	Bank Charges	.00	8.33	8.33	45.13	41.65	(3.48)	100.00
08420	Board Mtg Rm Rental/Stipend	.00	375.00	375.00	.00	1,875.00	1,875.00	4,500.00
08010	Communications-Phone/Internet	246.82	283.33	36.51	1,230.48	1,416.65	186.17	3,400.00
08045	Contibution-CBRA Annual Mtg	.00	.00	.00	.00	2,500.00	2,500.00	2,500.00
08050	Contribution-Pacific Legal	10,000.00	.00	(10,000.00)	10,000.00	10,000.00	.00	10,000.00
08110	Document Management	.00	25.00	25.00	86.08	125.00	38.92	300.00
08005	Depreciation Expense	10,227.80	.00	(10,227.80)	51,139.00	.00	(51,139.00)	.00
08060	Equipment - Copy Machine Leas	227.59	268.33	40.74	851.91	1,341.65	489.74	3,220.00
08055	Equipment-Copy Machine Cnty T	.00	.00	.00	42.80	40.00	(2.80)	40.00
08120	Legal Fees/Owen Schwerdtfeger	.00	2,083.33	2,083.33	15,432.00	10,416.65	(5,015.35)	25,000.00
08130	Liability Ins/EQ-Flood	1,653.91	1,650.00	(3.91)	16,047.67	8,250.00	(7,797.67)	19,800.00
08140	Memberships (LAFCO/Carb/CSDA)	160.00	641.67	481.67	2,666.30	3,208.35	542.05	7,700.00
08145	MHTL Survey/LCP Committee	.00	500.00	500.00	5,470.00	2,500.00	(2,970.00)	6,000.00
08490	Misc General Expenses	6.12	33.33	27.21	6.12	166.65	160.53	400.00
08350	Notices to Community	.00	125.00	125.00	.00	625.00	625.00	1,500.00
08237	Office Equip (Computer, Etc)	139.00	166.67	27.67	139.00	833.35	694.35	2,000.00
08240	Office Supplies	238.34	166.67	(71.67)	1,529.36	833.35	(696.01)	2,000.00
08230	Photo Copying	.00	41.67	41.67	.00	208.35	208.35	500.00
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	3,775.83	3,775.83	43,007.00	18,879.15	(24,127.85)	45,310.00
07138	Security/July 4 Allowance	.00	.00	.00	4,179.62	5,000.00	820.38	5,000.00
07133	Security/Bonuses for Staff	.00	.00	.00	.00	.00	.00	1,800.00
07134	Security/Contingencies	.00	125.00	125.00	.00	625.00	625.00	1,500.00
07132	Security/DwellingLIVE Guest P	876.71	150.00	(726.71)	1,753.42	750.00	(1,003.42)	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	41.67	41.67	6,615.51	208.35	(6,407.16)	500.00
07130	Security/Allied Contract	43,943.69	43,943.75	.06	219,718.45	219,718.75	.30	527,325.00
07139	Security/Surveillance Camara	.00	83.33	83.33	3,155.63	416.65	(2,738.98)	1,000.00

# Capistrano Bay Community Services District

Income/Expense Statement  
Period: 11/01/20 to 11/30/20

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
07136	Security/Transponders	.00	250.00	250.00	1,140.95	1,250.00	109.05	3,000.00
07137	Security/Trans (Reader Servic	.00	25.00	25.00	152.78	125.00	(27.78)	300.00
08410	Website Hosting	150.00	170.83	20.83	681.25	854.15	172.90	2,050.00
	General & Admin	73,077.10	58,624.57	(14,452.53)	400,726.06	310,662.85	(90,063.21)	722,835.00
Employee Expenses								
08265	Health Insurance	2,371.34	2,300.00	(71.34)	11,859.89	11,500.00	(359.89)	27,600.00
08252	Payroll Processing Fees	175.71	225.83	50.12	787.45	1,129.15	341.70	2,710.00
08255	Payroll Tax Expense	811.35	938.33	126.98	4,106.13	4,691.65	585.52	11,260.00
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)	3,022.50	2,860.00	(162.50)	15,757.50	14,300.00	(1,457.50)	34,320.00
08280	Training/Seminars/Travel/Meal	.00	16.67	16.67	.00	83.35	83.35	200.00
08135	Workers Comp Insurance	.00	.00	.00	1,305.00	.00	(1,305.00)	1,700.00
	Employee Expenses	13,964.24	13,924.16	(40.08)	71,732.67	69,620.80	(2,111.87)	168,790.00
Landscape Maintenance								
06050	Irrigation Repairs (Western)	15.08	166.67	151.59	80.08	833.35	753.27	2,000.00
06010	Landscape Contract (Western)	3,120.00	1,666.67	(1,453.33)	10,080.00	8,333.35	(1,746.65)	20,000.00
06020	Landscape Extras (Western)	1,754.94	200.00	(1,554.94)	6,491.38	1,000.00	(5,491.38)	2,400.00
06025	Landscape Misc (Luna & McGee)	2,495.00	166.67	(2,328.33)	3,679.29	833.35	(2,845.94)	2,000.00
06030	Palm Tree Trimming	5,463.00	350.00	(5,113.00)	5,463.00	1,750.00	(3,713.00)	4,200.00
06055	White Fly Spray	800.00	283.33	(516.67)	2,400.00	1,416.65	(983.35)	3,400.00
	Landscape Maintenance	13,648.02	2,833.34	(10,814.68)	28,193.75	14,166.70	(14,027.05)	34,000.00
General Repairs & Maintenance								
07060	Beach Cleanup	.00	1,250.00	1,250.00	10,756.17	6,250.00	(4,506.17)	15,000.00
07055	Block Wall & Fence Rpr	.00	166.67	166.67	3,752.26	833.35	(2,918.91)	2,000.00
07070	Computer Consultant	500.00	83.33	(416.67)	675.00	416.65	(258.35)	1,000.00
07316	Drain/Catch Basin/Filter Main	3,574.97	366.67	(3,208.30)	4,519.97	1,833.35	(2,686.62)	4,400.00
07125	Driveway Pressure Wash	312.00	242.50	(69.50)	1,252.00	1,212.50	(39.50)	2,910.00
07030	Electrical Rpr	175.00	50.00	(125.00)	175.00	250.00	75.00	600.00
07210	Fire Extinguisher Refills	.00	14.17	14.17	.00	70.85	70.85	170.00
07111	Gate Mech Rprs (Wooden)	168.59	200.00	31.41	858.83	1,000.00	141.17	2,400.00
07020	Lighting/Holiday @ Gate Entry	.00	375.00	375.00	2,200.00	1,875.00	(325.00)	4,500.00
07010	Lighting Maintenance for LS	.00	33.33	33.33	805.88	166.65	(639.23)	400.00
07315	Misc Maintenance	935.00	250.00	(685.00)	1,888.48	1,250.00	(638.48)	3,000.00
07310	Mutt Mitt Disposable Bags	.00	51.67	51.67	216.10	258.35	42.25	620.00
07035	Painting/Re-OilingWoodwork	.00	706.25	706.25	2,007.91	3,531.25	1,523.34	8,475.00
07140	Patrol Vehical Maintenance	.00	221.25	221.25	.00	1,106.25	1,106.25	2,655.00
07330	Pavement Maintenance	.00	416.67	416.67	.00	2,083.35	2,083.35	5,000.00
07410	Pest Control	367.00	383.75	16.75	2,210.00	1,918.75	(291.25)	4,605.00
07040	Plumbing Repair	.00	50.00	50.00	.00	250.00	250.00	600.00

# Capistrano Bay Community Services District

Income/Expense Statement  
Period: 11/01/20 to 11/30/20

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
07050	Roof Repair	.00	225.00	225.00	.00	1,125.00	1,125.00	2,700.00
07320	Sand Grading/Tractor Service	.00	166.67	166.67	.00	833.35	833.35	2,000.00
07415	Signage	.00	20.83	20.83	326.62	104.15	(222.47)	250.00
07420	Small Tools & Equipment	.00	41.67	41.67	286.01	208.35	(77.66)	500.00
07120	Street Sweeping	1,655.00	1,285.00	(370.00)	6,647.00	6,425.00	(222.00)	15,420.00
07510	Winter Roadway Cleanup (Flood	.00	416.67	416.67	.00	2,083.35	2,083.35	5,000.00
	General Repair & Maint	7,687.56	7,017.10	(670.46)	38,577.23	35,085.50	(3,491.73)	84,205.00
Utilities								
05010	Electricity/LS & Guard Shack	318.00	300.00	(18.00)	1,363.07	1,500.00	136.93	3,600.00
05020	Electricity/ Street Lights	668.70	675.00	6.30	3,339.07	3,375.00	35.93	8,100.00
05030	Gas	452.26	325.00	(127.26)	2,147.50	1,625.00	(522.50)	3,900.00
05040	Trash Services	4,509.17	4,416.67	(92.50)	26,557.59	22,083.35	(4,474.24)	53,000.00
05070	Water/Sewer	513.00	575.00	62.00	2,713.46	2,875.00	161.54	6,900.00
	Utilities	6,461.13	6,291.67	(169.46)	36,120.69	31,458.35	(4,662.34)	75,500.00
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	250.00	250.00	.00	1,250.00	1,250.00	3,000.00
07730	Guard Shack Rear Office Imp	.00	291.67	291.67	200.00	1,458.35	1,258.35	3,500.00
07780	Trench Drain Rpr @ 35195	.00	266.67	266.67	.00	1,333.35	1,333.35	3,200.00
	Planned Improvements	.00	1,225.01	1,225.01	200.00	6,125.05	5,925.05	14,700.00
Non Operatinoal Items								
General Reserve Contribution								
08805	General Reserve Contribution	.00	22,820.33	22,820.33	.00	114,101.65	114,101.65	273,844.00
08810	Shoreline Protection Consulta	.00	.00	.00	625.00	.00	(625.00)	.00
08820	Underground Utilities	.00	1,666.67	1,666.67	.00	8,333.35	8,333.35	20,000.00
	Non Operatinoal Items	.00	24,487.00	24,487.00	625.00	122,435.00	121,810.00	293,844.00
TOTAL EXPENSES		114,838.05	114,402.85	(435.20)	576,175.40	589,554.25	13,378.85	1,393,874.00
Current Year Net Income/(loss		76,295.47	1,297.06	74,998.41	(126,170.75)	(5,579.70)	(120,591.05)	.00

# Capistrano Bay Community Services District

## Income/Expense Statement

Actual spreadsheet Start date: 07/01/20 Cutoff date: 11/30/20

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	Total
<b>INCOME</b>													
04140 Annual Fee for County Gate	5,475.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	5,475.00
04110 Development Impact Fee	.00	.00	.00	1,451.66	.00	.00	.00	.00	.00	.00	.00	.00	1,451.66
04150 Interest Income	908.72	69.16	44.81	525.32	35.79	.00	.00	.00	.00	.00	.00	.00	1,583.80
04160 Parking - Permits & OCTA Fees	.00	440.00	.00	.00	20.00	.00	.00	.00	.00	.00	.00	.00	460.00
04020 Property Tax Revenue	.00	371.92	15,145.35	1,240.14	190,657.73	.00	.00	.00	.00	.00	.00	.00	207,415.14
04190 Summer Trash Collection	.00	3,500.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	3,500.00
04120 Transponder Revenue	820.00	620.00	460.00	420.00	420.00	.00	.00	.00	.00	.00	.00	.00	2,740.00
04010 User Fee Revenue	.00	227,379.05	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	227,379.05
<b>Subtotal Income</b>	<b>7,203.72</b>	<b>232,380.13</b>	<b>15,650.16</b>	<b>3,637.12</b>	<b>191,133.52</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>450,004.65</b>
<b>EXPENSES</b>													
<b>General &amp; Admin</b>													
08020 Auditing Services (RAMS/CPA)	.00	.00	.00	.00	2,600.00	.00	.00	.00	.00	.00	.00	.00	2,600.00
08015 Bank Charges	.00	.00	45.13	.00	.00	.00	.00	.00	.00	.00	.00	.00	45.13
08010 Communications-Phone/Internet	244.30	246.46	246.44	246.46	246.82	.00	.00	.00	.00	.00	.00	.00	1,230.48
08050 Contribution-Pacific Legal	.00	.00	.00	.00	10,000.00	.00	.00	.00	.00	.00	.00	.00	10,000.00
08110 Document Management	.00	66.08	.00	20.00	.00	.00	.00	.00	.00	.00	.00	.00	86.08
08005 Depreciation Expense	10,227.80	10,227.80	10,227.80	10,227.80	10,227.80	.00	.00	.00	.00	.00	.00	.00	51,139.00
08060 Equipment - Copy Machine Lease	224.12	224.12	224.12	(48.04)	227.59	.00	.00	.00	.00	.00	.00	.00	851.91
08055 Equipment-Copy Machine Cnty Ta	42.80	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	42.80
08120 Legal Fees/Owen Schwerdtfeger	2,902.50	10,857.00	1,130.00	542.50	.00	.00	.00	.00	.00	.00	.00	.00	15,432.00
08130 Liability Ins/EQ-Flood	14,393.76	.00	.00	.00	1,653.91	.00	.00	.00	.00	.00	.00	.00	16,047.67
08140 Memberships (LAFCO/Carb/CSDA)	2,246.47	10.00	99.90	149.93	160.00	.00	.00	.00	.00	.00	.00	.00	2,666.30
08145 MHTL Survey/LCP Committee	5,470.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	5,470.00
08490 Misc General Expenses	.00	.00	.00	.00	6.12	.00	.00	.00	.00	.00	.00	.00	6.12
08237 Office Equip (Computer, Etc)	.00	.00	.00	.00	139.00	.00	.00	.00	.00	.00	.00	.00	139.00
08240 Office Supplies	178.90	399.53	139.98	572.61	238.34	.00	.00	.00	.00	.00	.00	.00	1,529.36
08210 Property Management Contract	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	.00	.00	.00	.00	.00	.00	.00	10,000.00



# Capistrano Bay Community Services District

## Income/Expense Statement

Actual spreadsheet Start date: 07/01/20 Cutoff date: 11/30/20



	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	Total
08290 Railroad Parking Exp (OCTA)	.00	.00	.00	43,007.00	.00	.00	.00	.00	.00	.00	.00	.00	43,007.00
07138 Security/July 4 Allowance	4,179.62	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	4,179.62
07132 Security/DwellingLIVE Guest Pa	.00	876.71	.00	.00	876.71	.00	.00	.00	.00	.00	.00	.00	1,753.42
07131 Security/DwellingLIVE Lic Fee	607.12	607.12	607.12	607.12	607.12	.00	.00	.00	.00	.00	.00	.00	3,035.60
07135 Security/Radar Certification	5,936.84	641.73	.00	36.94	.00	.00	.00	.00	.00	.00	.00	.00	6,615.51
07130 Security/Allied Contract	43,943.69	43,943.69	43,943.69	43,943.69	43,943.69	.00	.00	.00	.00	.00	.00	.00	219,718.45
07139 Security/Surveillance Camara	3,155.63	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	3,155.63
07136 Security/Transponders	.00	1,140.95	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	1,140.95
07137 Security/Trans (Reader Service)	152.78	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	152.78
08410 Website Hosting	.00	382.50	148.75	.00	150.00	.00	.00	.00	.00	.00	.00	.00	681.25
<b>General &amp; Admin</b>	<b>95,906.33</b>	<b>71,623.69</b>	<b>58,812.93</b>	<b>101,306.01</b>	<b>73,077.10</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>400,726.06</b>
<b>Employee Expenses</b>													
08265 Health Insurance	.00	4,745.87	2,371.34	2,371.34	2,371.34	.00	.00	.00	.00	.00	.00	.00	11,859.89
08252 Payroll Processing Fees	88.56	171.76	175.71	175.71	175.71	.00	.00	.00	.00	.00	.00	.00	787.45
08255 Payroll Tax Expense	824.15	813.68	845.60	811.35	811.35	.00	.00	.00	.00	.00	.00	.00	4,106.13
08258 Salary/Wages (Manager)	7,583.34	7,583.34	7,583.34	7,583.34	7,583.34	.00	.00	.00	.00	.00	.00	.00	37,916.70
08264 Salary/Wages (Admin Asstnt)	3,190.00	3,052.25	3,470.25	3,022.50	3,022.50	.00	.00	.00	.00	.00	.00	.00	15,757.50
08135 Workers Comp Insurance	1,437.49	(132.49)	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	1,305.00
<b>Employee Expenses</b>	<b>13,123.54</b>	<b>16,234.41</b>	<b>14,446.24</b>	<b>13,964.24</b>	<b>13,964.24</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>71,732.67</b>
<b>Landscape Maintenance</b>													
06050 Irrigation Repairs (Western)	.00	.00	65.00	.00	15.08	.00	.00	.00	.00	.00	.00	.00	80.08
06010 Landscape Contract (Western)	1,650.00	1,650.00	1,650.00	2,010.00	3,120.00	.00	.00	.00	.00	.00	.00	.00	10,080.00
06020 Landscape Extras (Western)	2,094.75	1,966.69	675.00	.00	1,754.94	.00	.00	.00	.00	.00	.00	.00	6,491.38
06025 Landscape Misc (Luna & McGee)	5.66	.00	.00	1,178.63	2,495.00	.00	.00	.00	.00	.00	.00	.00	3,679.29
06030 Palm Tree Trimming	.00	.00	.00	.00	5,463.00	.00	.00	.00	.00	.00	.00	.00	5,463.00
06055 White Fly Spray	.00	.00	1,600.00	.00	800.00	.00	.00	.00	.00	.00	.00	.00	2,400.00

# Capistrano Bay Community Services District

## Income/Expense Statement

Actual spreadsheet Start date: 07/01/20 Cutoff date: 11/30/20

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	Total
<b>Landscape Maintenance</b>	<b>3,750.41</b>	<b>3,616.69</b>	<b>3,990.00</b>	<b>3,188.63</b>	<b>13,648.02</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>28,193.75</b>
<b>General Repairs &amp; Maintenance</b>													
07060 Beach Cleanup	6,597.48	550.00	.00	3,608.69	.00	.00	.00	.00	.00	.00	.00	.00	10,756.17
07055 Block Wall & Fence Rpr	1,780.00	.00	375.00	1,597.26	.00	.00	.00	.00	.00	.00	.00	.00	3,752.26
07070 Computer Consultant	.00	.00	.00	175.00	500.00	.00	.00	.00	.00	.00	.00	.00	675.00
07316 Drain/Catch Basin/Filter Maint	.00	.00	945.00	.00	3,574.97	.00	.00	.00	.00	.00	.00	.00	4,519.97
07125 Driveway Pressure Wash	235.00	235.00	235.00	235.00	312.00	.00	.00	.00	.00	.00	.00	.00	1,252.00
07030 Electrical Rpr	.00	.00	.00	.00	175.00	.00	.00	.00	.00	.00	.00	.00	175.00
07111 Gate Mech Rprs (Wooden)	.00	.00	690.24	.00	168.59	.00	.00	.00	.00	.00	.00	.00	858.83
07020 Lighting/Holiday @ Gate Entry	.00	2,200.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	2,200.00
07010 Lighting Maintenance for LS	.00	.00	37.70	768.18	.00	.00	.00	.00	.00	.00	.00	.00	805.88
07315 Misc Maintenance	120.00	335.00	378.48	120.00	935.00	.00	.00	.00	.00	.00	.00	.00	1,888.48
07310 Mutt Mitt Disposable Bags	.00	.00	216.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	216.10
07035 Painting/Re-OilingWoodwork	897.91	.00	1,110.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	2,007.91
07410 Pest Control	367.00	547.00	367.00	562.00	367.00	.00	.00	.00	.00	.00	.00	.00	2,210.00
07415 Signage	303.03	23.59	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	326.62
07420 Small Tools & Equipment	45.76	.00	112.50	127.75	.00	.00	.00	.00	.00	.00	.00	.00	286.01
07120 Street Sweeping	1,248.00	1,248.00	1,248.00	1,248.00	1,655.00	.00	.00	.00	.00	.00	.00	.00	6,647.00
<b>General Repair &amp; Maint</b>	<b>11,594.18</b>	<b>5,138.59</b>	<b>5,715.02</b>	<b>8,441.88</b>	<b>7,687.56</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>38,577.23</b>
<b>Utilities</b>													
05010 Electricity/LS & Guard Shack	252.89	.00	525.53	266.65	318.00	.00	.00	.00	.00	.00	.00	.00	1,363.07
05020 Electricity/ Street Lights	1,315.27	19.10	667.10	668.90	668.70	.00	.00	.00	.00	.00	.00	.00	3,339.07
05030 Gas	417.92	418.86	438.62	419.84	452.26	.00	.00	.00	.00	.00	.00	.00	2,147.50
05040 Trash Services	11,433.78	.00	5,606.32	5,008.32	4,509.17	.00	.00	.00	.00	.00	.00	.00	26,557.59
05070 Water/Sewer	556.56	.00	1,134.27	509.63	513.00	.00	.00	.00	.00	.00	.00	.00	2,713.46
<b>Utilities</b>	<b>13,976.42</b>	<b>437.96</b>	<b>8,371.84</b>	<b>6,873.34</b>	<b>6,461.13</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>36,120.69</b>

# Capistrano Bay Community Services District



Income/Expense Statement  
Actual spreadsheet Start date: 07/01/20 Cutoff date: 11/30/20

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	Total
<b>Planned Improvements</b>													
07730 Guard Shack Rear Office Imp	200.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	200.00
Planned Improvements	200.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	200.00
<b>Non Operatinoal Items</b>													
<b>General Reserve Contribution</b>													
08810 Shoreline Protection Consultan	.00	.00	625.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	625.00
Non Operatinoal Items	.00	.00	625.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	625.00
<b>TOTAL EXPENSES</b>	<b>138,550.88</b>	<b>97,051.34</b>	<b>91,961.03</b>	<b>133,774.10</b>	<b>114,838.05</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>576,175.40</b>
<b>CURRENT YEAR NET INCOME/(LOS)</b>	<b>(131,347.16)</b>	<b>135,328.79</b>	<b>(76,310.87)</b>	<b>(130,136.98)</b>	<b>76,295.47</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>(126,170.75)</b>

=====

CAPISTRANO BAY COMMUNITY SERVICES DIST  
35000 BEACH RD  
CAPISTRANO BEACH CA 92624-1700

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**Account Title**

Capistrano Bay Community Services Dist

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**Business Interest on Checking Summary**

Account Number	[REDACTED] 3278	Number of Enclosures	24
Beginning Balance	1,435,361.14	Statement Dates	11/02/20 thru 11/30/20
4 Deposits/Credits	191,597.73	Days in the statement period	29
48 Checks/Debits	129,801.50	Average Ledger	1,451,986.48
Service Charge	0.00	Interest Earned	34.61
Interest Paid	35.79	Annual Percentage Yield Returned	0.03%
Ending Balance	1,497,193.16	2020 Interest Paid	698.53

**Deposits and Other Credits**

Date	Description	Amount
11/12	County of Orange EDI PYMNT 091000015754729 7956000928 C	127,704.42
11/24	Deposit	420.00
11/25	Credit Back Item	520.00
11/25	County of Orange EDI PYMNT 091000017422309 7956000928 C	62,953.31
11/30	Interest Deposit	35.79

**Checks and Other Debits**

Date	Description	Amount
11/02	CAPISTRANO BAY C IMPOUND 091000014056824 3953419391 CCD	82.71-

Continued on next page

Business Interest on Checking [REDACTED] 3278 (continued)

**Checks and Other Debits**

Date	Description	Amount
11/02	CAPISTRANO BAY C IMPOUND 091000014056825 3953419391 CCD	1,377.94-
11/02	CAPISTRANO BAY C IMPOUND 091000014056823 3953419391 CCD	4,221.66-
11/04	SD GAS & ELEC PAID SDGE 122000495321598 1951184800 PP	18.96-
11/04	SD GAS & ELEC PAID SDGE 122000495322330 1951184800 PP	266.65-
11/04	CALPERS 1800 122000496180979 1946207465 CCD	2,371.34-
11/05	POS 1331 11/05/20 000000317340 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	73.21-
11/09	USBEquipFinance CNTRCT PMT 042000018440428 9800000157	227.59-
11/09	POS 0000 11/08/20 031301660657 MSFT * E0800CPPZ1 MSBILL.INFO WA Card# 5891	150.00-
11/10	SO CAL GAS SIMPLEPAY 122000490472467 1991052494 PPD	452.26-
11/10	POS 0000 11/09/20 031400442064 IKEA CLICK & AMP AMP AM 8884344532 MD Card# 5891	139.00-
11/13	SOUTH COAST WD WATER BILL 122000494006981 1956002977	61.80-
11/13	SOUTH COAST WD WATER BILL 122000494006518 1956002977	168.54-
11/13	SOUTH COAST WD WATER BILL 122000494006980 1956002977	279.29-
11/16	COX COMM ORG BANKDRAFT 091000015441079 3841527255 PPD	246.82-
11/16	POS 0000 11/13/20 031800508854 STAPLES DIRECT 800-3333330 MA Card# 5891	110.97-
11/17	CAPISTRANO BAY C IMPOUND 091000017306195 3953419391 CCD	93.00-
11/17	SD GAS & ELEC PAID SDGE 122000496626841 1951184800 PP	649.64-
11/17	CAPISTRANO BAY C IMPOUND 091000017306196 3953419391 CCD	1,431.08-
11/17	CAPISTRANO BAY C IMPOUND 091000017306194 3953419391 CCD	4,362.29-
11/20	POS 1150 11/20/20 000000252910 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	54.16-
11/24	POS 0000 11/23/20 032800477807 OC REGISTER SUBS 7147967777 CA Card# 5891	10.00-
11/27	CR & R INCORPORA CRR INCORP 021000027058129 9996580000	558.34-
11/27	CR & R INCORPORA CRR INCORP 021000027058123 9996580000	3,950.83-

**Checks In Number Order**

Date	Check#	Amount	Date	Check#	Amount	Date	Check#	Amount
11/24	1475	520.00	11/23	1577*	120.00	11/03	1622*	148.75

Continued on next page

Business Interest on Checking [REDACTED] 3278 (continued)

**Checks In Number Order**

Date	Check#	Amount	Date	Check#	Amount	Date	Check#	Amount
11/25	1629*	375.00	11/09	1657	52.00	11/24	1670	607.12
11/16	1650*	195.00	11/12	1658	315.00	11/20	1671	815.00
11/02	1651	360.00	11/24	1665*	1,834.97	11/27	1672	6.12
11/09	1653*	43,943.69	11/20	1666	511.25	11/23	1673	1,653.91
11/10	1654	175.00	11/27	1667	1,967.00	11/23	1676*	175.00
11/12	1655	43,007.00	11/25	1668	2,000.00	11/23	1678*	1,365.00
11/06	1656	606.61	11/23	1669	500.00	11/27	1679	7,190.00

\* Denotes missing check numbers

**Checking Account Daily Balances**

Date	Balance	Date	Balance	Date	Balance
11/02	1,429,318.83	11/10	1,380,693.77	11/23	1,452,283.44
11/03	1,429,170.08	11/12	1,465,076.19	11/24	1,449,731.35
11/04	1,426,513.13	11/13	1,464,566.56	11/25	1,510,829.66
11/05	1,426,439.92	11/16	1,464,013.77	11/27	1,497,157.37
11/06	1,425,833.31	11/17	1,457,477.76	11/30	1,497,193.16
11/09	1,381,460.03	11/20	1,456,097.35		

**Interest Rate Summary**

Date	Rate
11/01	0.030000%

**End of Statement**

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