

ITEM 8a

**FINANCIAL REPORT THROUGH
JANUARY 31, 2020**

FOR JANUARY MEETING

***CAPISTRANO BAY
COMMUNITY SERVICES DISTRICT***

Capistrano Bay Community Services District

Balance Sheet
As of 01/31/20



ASSETS

Current Assets

Checking/Savings

1010	Farmers & Merchants Bank OP	\$ 1,715,664.08	
1011	Sunwest Bank	60,944.79	
1015	LAIF Account	227,807.29	
Total Checking/Savings			\$ 2,004,416.16

Accounts Receivable

1215	A/R Railroad Fee	\$ 7,090.00	
Total Accounts Receivable			\$ 7,090.00

Other Current Assets

1055	Dev Impact Fees Receivable	\$ 4,123.00	
Total Other Current Asset			\$ 4,123.00

	Total Current Assets	\$ 2,015,629.16
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Fixed Assets

Depriciable 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 Depriciable Assets			\$ 2,867,964.20

Accumulated Depreciation

3600	Accum Deprec-Structure	\$ (103,260.99)	
3610	Accum Deprec-Security	(27,490.97)	
3620	Accum Deprec-Maintenance	(33,599.62)	
3630	Accum Deprec-Admin	(5,385.26)	
3640	Accum Deprec-Road System	(564,287.80)	
3650	Accum Deprec-Storm Drains	(69,489.74)	
3660	Accum Deprec-Entryway	(538,874.84)	

Capistrano Bay Community Services District

Balance Sheet
As of 01/31/20



Total Accum Depreciation	\$ (1,342,389.22)	
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Total Fixed Assets	\$ 1,525,574.98	
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TOTAL ASSETS		\$ 3,541,204.14
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Capistrano Bay Community Services District

Balance Sheet
As of 01/31/20

Liabilities & Equity

Liabilities			
Current Liabilities			
2010	Prepaid Owner Assessments	\$ 990.00	
2020	Accounts Payable	1,495.89	
	Total Accounts Payable		\$ 2,485.89
Other Current Liabilities			
2120	Accrued Vacation	\$ 2,649.20	
	Total Other Liabilities		\$ 2,649.20
	Total Liabilities		\$ 5,135.09
Equity			
3300	Net Investment in Cap Assets	\$ 1,597,169.58	
Unrestricted			
3320	Unrestricted - Other	948,138.42	
	Total Unrestricted	\$ 2,545,308.00	
3000	Retained Earnings	\$ 1,071,169.76	
	Net Income	(80,408.71)	
	Total Equity		\$ 3,536,069.05
	TOTAL LIABILITIES & EQUITY		\$ 3,541,204.14

Capistrano Bay Community Services District

Income/Expense Statement
Period: 01/01/20 to 01/31/20

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	.00	.00	.00	5,475.00
04110	Development Impact Fee	2,307.00	666.67	1,640.33	11,300.00	4,666.69	6,633.31	8,000.00
04150	Interest Income	1,376.81	416.67	960.14	4,599.76	2,916.69	1,683.07	5,000.00
04160	Parking - Permits & OCTA Fees	.00	8,668.00	(8,668.00)	43,340.00	26,004.00	17,336.00	43,340.00
04130	Transfer From Reserves	.00	8,311.83	(8,311.83)	.00	58,182.81	(58,182.81)	99,742.00
04020	Property Tax Revenue	40,691.28	50,842.00	(10,150.72)	600,700.69	569,427.00	31,273.69	1,016,834.00
04190	Summer Trash Collection	.00	.00	.00	3,975.00	4,000.00	(25.00)	4,000.00
04120	Transponder Revenue	600.00	333.33	266.67	1,860.00	2,333.31	(473.31)	4,000.00
	Subtotal Income	44,975.09	69,238.50	(24,263.41)	665,775.45	667,530.50	(1,755.05)	1,186,391.00
EXPENSES								
General & Admin								
08020	Auditing Services (RAMS/CPA)	1,595.00	941.67	(653.33)	9,695.00	6,591.69	(3,103.31)	11,300.00
08015	Bank Charges	.00	8.33	8.33	.00	58.31	58.31	100.00
08420	Board Mtg Rm Rental/Stipend	.00	375.00	375.00	4,495.00	2,625.00	(1,870.00)	4,500.00
08010	Communications-Phone/Internet	261.15	291.67	30.52	1,728.01	2,041.69	313.68	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	175.00	175.00	300.00
08005	Depreciation Expense	(39,186.75)	.00	39,186.75	71,594.61	.00	(71,594.61)	.00
08060	Equipment - Copy Machine Leas	200.41	313.33	112.92	1,761.00	2,193.31	432.31	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	907.50	4,166.67	3,259.17	6,872.50	29,166.69	22,294.19	50,000.00
08130	Liability Ins/EQ-Flood	.00	.00	.00	18,000.93	15,400.00	(2,600.93)	15,400.00
08140	Memberships (LAFCO/Carb/CSDA)	460.00	450.00	(10.00)	2,918.60	7,150.00	4,231.40	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	233.31	233.31	400.00
08350	Notices to Community	321.27	200.00	(121.27)	642.54	1,400.00	757.46	2,400.00
08237	Office Equip (Computer, Etc)	76.76	166.67	89.91	130.60	1,166.69	1,036.09	2,000.00
08240	Office Supplies	84.75	250.00	165.25	911.40	1,750.00	838.60	3,000.00
08230	Photo Copying	61.72	83.33	21.61	360.40	583.31	222.91	1,000.00
08210	Property Management Contract	2,000.00	2,125.00	125.00	14,000.00	14,875.00	875.00	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	.00	.00	.00	1,800.00	1,800.00	.00	1,800.00
07134	Security/Contingencies	43.08	66.67	23.59	43.08	466.69	423.61	800.00
07132	Security/DwellingLIVE Guest P	.00	150.00	150.00	846.84	1,050.00	203.16	1,800.00
07131	Security/DwellingLIVE Lic Fee	607.12	620.00	12.88	4,249.84	4,340.00	90.16	7,440.00
07135	Security/Radar Certification	.00	.00	.00	.00	.00	.00	150.00
07130	Security/Securitas Contract	48,593.96	43,884.25	(4,709.71)	326,201.63	307,189.75	(19,011.88)	526,611.00

Capistrano Bay Community Services District

Income/Expense Statement
Period: 01/01/20 to 01/31/20

Account	Description	Current Period			Year-To-Date			Yearly
		Actual	Budget	Variance	Actual	Budget	Variance	Budget
07139	Security/Surveillance Camara	.00	333.33	333.33	.00	2,333.31	2,333.31	4,000.00
07136	Security/Transponders	.00	250.00	250.00	1,140.95	1,750.00	609.05	3,000.00
07137	Security/Trans (Reader Serv	.00	41.67	41.67	152.78	291.69	138.91	500.00
08410	Website Hosting	2,172.03	58.33	(2,113.70)	4,587.03	408.31	(4,178.72)	700.00
	General & Admin	18,198.00	54,834.25	36,636.25	537,266.68	474,119.75	(63,146.93)	746,291.00
Employee Expenses								
08265	Health Insurance	2,372.05	2,033.33	(338.72)	14,261.97	14,233.31	(28.66)	24,400.00
08252	Payroll Processing Fees	250.27	183.33	(66.94)	1,336.54	1,283.31	(53.23)	2,200.00
08255	Payroll Tax Expense	1,199.13	1,025.00	(174.13)	5,834.99	7,175.00	1,340.01	12,300.00
08258	Salary/Wages (Manager)	7,583.34	7,583.33	(.01)	53,083.38	53,083.31	(.07)	91,000.00
08264	Salary/Wages (Admin Asstnt)	2,581.00	2,766.67	185.67	17,680.25	19,366.69	1,686.44	33,200.00
08280	Training/Seminars/Travel/Meal	.00	41.67	41.67	.00	291.69	291.69	500.00
08135	Workers Comp Insurance	.00	.00	.00	(2,669.67)	.00	2,669.67	1,700.00
	Employee Expenses	13,985.79	13,633.33	(352.46)	89,527.46	95,433.31	5,905.85	165,300.00
Landscape Maintenance								
06050	Irrigation Repairs (Western)	.00	250.00	250.00	633.54	1,750.00	1,116.46	3,000.00
06010	Landscape Contract (Western)	1,650.00	1,666.67	16.67	11,550.00	11,666.69	116.69	20,000.00
06020	Landscape Extras (Western)	.00	433.33	433.33	3,090.25	3,033.31	(56.94)	5,200.00
06025	Landscape Misc (Luna & McGee)	837.00	200.00	(637.00)	1,416.70	1,400.00	(16.70)	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	2,487.00	2,550.00	63.00	21,736.38	23,090.00	1,353.62	36,440.00
General Repairs & Maintenance								
07060	Beach Cleanup	.00	1,250.00	1,250.00	.00	8,750.00	8,750.00	15,000.00
07055	Block Wall & Fence Rpr	.00	166.67	166.67	.00	1,166.69	1,166.69	2,000.00
07070	Computer Consultant	.00	125.00	125.00	350.00	875.00	525.00	1,500.00
07316	Drain/Catch Basin/Filter Main	785.00	925.00	140.00	1,210.00	6,475.00	5,265.00	11,100.00
07125	Driveway Pressure Wash	235.83	250.00	14.17	1,645.83	1,750.00	104.17	3,000.00
07030	Electrical Rpr	.00	225.00	225.00	.00	1,575.00	1,575.00	2,700.00
07210	Fire Extinguisher Refills	.00	12.50	12.50	.00	87.50	87.50	150.00
07111	Gate Mech Rprs (Wooden)	239.07	200.00	(39.07)	1,596.84	1,400.00	(196.84)	2,400.00
07020	Lighting/Holiday @ Gate Entry	.00	.00	.00	4,425.30	4,200.00	(225.30)	4,200.00
07010	Lighting Maintenance for LS	.00	33.33	33.33	.00	233.31	233.31	400.00
07315	Misc Maintenance	120.00	283.33	163.33	1,514.06	1,983.31	469.25	3,400.00
07310	Mutt Mitt Disposable Bags	207.56	80.00	(127.56)	408.60	560.00	151.40	960.00
07035	Painting/Re-Oiling Woodwork	.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	933.31	(310.41)	1,600.00
07330	Pavement Maintenance	.00	416.67	416.67	265.00	2,916.69	2,651.69	5,000.00
07410	Pest Control	50.00	116.67	66.67	520.00	816.69	296.69	1,400.00

Capistrano Bay Community Services District

Income/Expense Statement
Period: 01/01/20 to 01/31/20

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
07040	Plumbing Repair	.00	50.00	50.00	223.00	350.00	127.00	600.00
07050	Roof Repair	1,095.00	100.00	(995.00)	1,095.00	700.00	(395.00)	1,200.00
07320	Sand Grading/Tractor Service	.00	250.00	250.00	250.00	1,750.00	1,500.00	3,000.00
07415	Signage	.00	41.67	41.67	(75.00)	291.69	366.69	500.00
07420	Small Tools & Equipment	.00	41.67	41.67	288.43	291.69	3.26	500.00
07120	Street Sweeping	1,248.00	1,250.00	2.00	8,736.00	8,750.00	14.00	15,000.00
07510	Winter Roadway Cleanup (Flood	.00	416.67	416.67	.00	2,916.69	2,916.69	5,000.00
	General Repair & Maint	3,980.46	6,367.51	2,387.05	26,176.78	52,272.57	26,095.79	87,610.00
Utilities								
05010	Electricity/LS & Guard Shack	381.17	300.00	(81.17)	1,870.38	2,100.00	229.62	3,600.00
05020	Electricity/ Street Lights	666.70	675.00	8.30	4,711.84	4,725.00	13.16	8,100.00
05030	Gas	301.88	325.00	23.12	1,807.84	2,275.00	467.16	3,900.00
05040	Trash Services	3,996.16	4,250.00	253.84	30,934.45	29,750.00	(1,184.45)	51,000.00
05070	Water/Sewer	448.02	500.00	51.98	4,258.60	3,500.00	(758.60)	6,000.00
	Utilities	5,793.93	6,050.00	256.07	43,583.11	42,350.00	(1,233.11)	72,600.00
Planned Improvements								
07710	Block Wall Repairs	.00	416.67	416.67	.00	2,916.69	2,916.69	5,000.00
07720	District Admin Office Int Wrk	.00	570.83	570.83	.00	3,995.81	3,995.81	6,850.00
07730	Guard Shack Rear Office Imp	.00	291.67	291.67	.00	2,041.69	2,041.69	3,500.00
07780	Trench Drain Rpr @ 35195	.00	1,066.67	1,066.67	9,393.75	7,466.69	(1,927.06)	12,800.00
	Planned Improvements	.00	2,345.84	2,345.84	9,393.75	16,420.88	7,027.13	28,150.00
Non Operatinoal Items								
General Reserve Contribution								
08820	Underground Utilities	.00	4,166.67	4,166.67	18,500.00	29,166.69	10,666.69	50,000.00
	Non Operatinoal Items	.00	4,166.67	4,166.67	18,500.00	29,166.69	10,666.69	50,000.00
	TOTAL EXPENSES	44,445.18	89,947.60	45,502.42	746,184.16	732,853.20	(13,330.96)	1,186,391.00
	Current Year Net Income/(loss	529.91	(20,709.10)	21,239.01	(80,408.71)	(65,322.70)	(15,086.01)	.00

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/19 Cutoff date: 01/31/20

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
INCOME:													
Development Impact Fee	0	0	0	1579	5424	1990	2307	0	0	0	0	0	11300
Interest Income	1505	72	66	1451	61	69	1377	0	0	0	0	0	4600
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	40691	0	0	0	0	0	600701
Summer Trash Collection	0	0	0	4175	200-	0	0	0	0	0	0	0	3975
Transponder Revenue	200	120	380	340	0	220	600	0	0	0	0	0	1860
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Subtotal Income	1705	664	18011	9332	221458	369630	44975	0	0	0	0	0	665775
EXPENSES													
General & Admin													
Auditing Services (RAMS/C	0	0	0	0	2850	5250	1595	0	0	0	0	0	9695
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	261	0	0	0	0	0	1728
Contribution-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	39187-	0	0	0	0	0	71595
Equipment - Copy Machine	272	272	272	272	224	248	200	0	0	0	0	0	1761
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	908	0	0	0	0	0	6873
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	460	0	0	0	0	0	2919
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	321	0	0	0	0	0	643
Office Equip (Computer,	0	0	54	0	0	0	77	0	0	0	0	0	131
Office Supplies	228	19	158	76	178	167	85	0	0	0	0	0	911
Photo Copying	0	299	0	0	0	0	62	0	0	0	0	0	360
Property Management Contr	2000	2000	2000	2000	2000	2000	2000	0	0	0	0	0	14000
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/Contingencies	0	0	0	0	0	0	43	0	0	0	0	0	43
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	607	0	0	0	0	0	4250
Security/Securitas Contra	46654	44157	48067	45915	46404	46411	48594	0	0	0	0	0	326202
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	2172	0	0	0	0	0	4587
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General & Admin	79082	86671	83476	115096	72386	82358	18198	0	0	0	0	0	537267

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/19 Cutoff date: 01/31/20

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
Employee Expenses													
Health Insurance	1981	1984	1981	1981	1981	1981	2372	0	0	0	0	0	14262
Payroll Processing Fees	161	246	89	167	246	177	250	0	0	0	0	0	1337
Payroll Tax Expense	772	779	766	795	759	764	1199	0	0	0	0	0	5835
Salary/Wages (Manager)	7583	7583	7583	7583	7583	7583	7583	0	0	0	0	0	53083
Salary/Wages (Police) Mat	0	0	0	0	0	0	0	0	0	0	0	0	0
Salary/Wages (Admin Asstn)	2513	2603	2436	2813	2335	2400	2581	0	0	0	0	0	17680
Workers Comp Insurance	0	0	2670-	0	0	0	0	0	0	0	0	0	2670-
Employee Expenses	13011	13195	10186	13340	12904	12905	13986	0	0	0	0	0	89527
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	1650	0	0	0	0	0	11550
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	837	0	0	0	0	0	1417
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	2487	0	0	0	0	0	21736
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	785	0	0	0	0	0	1210
Driveway Pressure Wash	235	235	235	235	235	235	236	0	0	0	0	0	1646
Gate Mech Rprs (Wooden)	0	278	657	0	0	423	239	0	0	0	0	0	1597
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	120	0	0	0	0	0	1514
Mutt Mitt Disposable Bags	0	201	0	0	0	0	208	0	0	0	0	0	409
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	50	0	0	0	0	0	520
Plumbing Repair	0	0	0	223	0	0	0	0	0	0	0	0	223
Roof Repair	0	0	0	0	0	0	1095	0	0	0	0	0	1095
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	1248	0	0	0	0	0	8736
General Repair & Mai	2072	2252	3659	4610	4079	5525	3980	0	0	0	0	0	26177

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/19 Cutoff date: 01/31/20

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
Utilities													
Electricity/LS & Guard Sh	245	217	224	239	239	326	381	0	0	0	0	0	1870
Electricity/ Street Light	674	674	674	674	674	674	667	0	0	0	0	0	4712
Gas	91	342	172	290	248	363	302	0	0	0	0	0	1808
Trash Services	3879	5697	5111	4495	3879	3879	3996	0	0	0	0	0	30934
Water/Sewer	611	834	818	532	532	484	448	0	0	0	0	0	4259
<hr/>													
Utilities	5500	7763	6999	6229	5571	5726	5794	0	0	0	0	0	43583
Planned Improvements													
Trench Drain Rpr @ 35195	0	0	0	0	6645	2749	0	0	0	0	0	0	9394
<hr/>													
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
<hr/>													
Non Operatinoal Item	0	18500	0	0	0	0	0	0	0	0	0	0	18500
<hr/>													
TOTAL EXPENSES	101315	130031	106573	149283	103454	111083	44445	0	0	0	0	0	746184
CURRENT YEAR NET INCOME/	99610-	129367-	88561-	139951-	118003	258547	530	0	0	0	0	0	80409-
=====													

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

**Thank you for banking
 with California's Strongest.**

Account Title

Capistrano Bay Community Services Dist

Looking to refinance your mortgage in the New Year?
 Ask about our rates.
 See insert for details.

Business Interest on Checking Summary

Account Number	[REDACTED] 3278	Number of Enclosures	19
Beginning Balance	1,779,581.76	Statement Dates	1/01/20 thru 2/02/20
5 Deposits/Credits	41,291.28	Days in the statement period	33
48 Checks/Debits	50,461.18	Average Ledger	1,779,738.75
Service Charge	0.00	Interest Earned	80.45
Interest Paid	75.60	Annual Percentage Yield Returned	0.05%
Ending Balance	1,770,487.46	2020 Interest Paid	75.60

Deposits and Other Credits

Date	Description	Amount
1/03	Deposit	380.00
1/07	County of Orange EDI PYMNT 091000013369820 7956000928 C	1,824.28
1/09	County of Orange EDI PYMNT 091000014297159 7956000928 C	33,837.36
1/10	County of Orange EDI PYMNT 091000013324827 7956000928 C	5,029.64
1/29	Deposit	220.00
1/31	Interest Deposit	75.60

Business Interest on Checking 3278 (continued)

Checks and Other Debits

Date	Description	Amount
1/02	CAPISTRANO BAY C IMPOUND 091000017563277 3953419391 CCD	171.51-
1/02	CAPISTRANO BAY C IMPOUND 091000017563278 3953419391 CCD	1,310.05-
1/02	CAPISTRANO BAY C IMPOUND 091000017563276 3953419391 CCD	4,004.81-
1/07	SD GAS & ELEC PAID SDGE 122000495785853 1951184800 PP	19.11-
1/07	SD GAS & ELEC PAID SDGE 122000495786778 1951184800 PP	317.30-
1/07	CALPERS 1800 122000496872497 1946207465 CCD	2,372.05-
1/09	USBEquipFinance CNTRCT PMT 042000017389398 9800000157	200.41-
1/13	SO CAL GAS SIMPLEPAY 122000491443935 1991052494 PPD	301.88-
1/13	POS 1027 01/13/20 000000407869 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	79.37-
1/13	POS 0000 01/10/20 001000417994 DROPBOX*DCGX3B263CHC DB.TT/CHELP CA Card# 5891	450.00-
1/14	POS 1810 01/13/20 000000594813 AMAZON.COM*I69EK33H3 AMAZON.COM SEATTLE WA Card# 5891	76.76-
1/14	POS 0000 01/13/20 001300347255 MUTT MITT 8564955102 CA Card# 5891	207.56-
1/15	COX COMM ORG BANKDRAFT 091000016130052 3841527255 PPD	243.99-
1/16	CAPISTRANO BAY C IMPOUND 091000014372624 3953419391 CCD	88.56-
1/16	SD GAS & ELEC PAID SDGE 122000496272146 1951184800 PP	655.08-
1/16	CAPISTRANO BAY C IMPOUND 091000014372625 3953419391 CCD	1,552.21-
1/16	CAPISTRANO BAY C IMPOUND 091000014372623 3953419391 CCD	4,085.49-
1/16	POS 0000 01/15/20 001500144507 LOGMEIN*OPENVOICE LOGMEIN.COM MA Card# 5891	17.16-
1/21	SOUTH COAST WD WATER BILL 122000490936735 1956002977	70.78-
1/21	SOUTH COAST WD WATER BILL 122000490936734 1956002977	179.95-
1/21	SOUTH COAST WD WATER BILL 122000490936245 1956002977	224.18-
1/21	POS 0000 01/20/20 002000390876 OC REGISTER SUBS 7147967777 CA Card# 5891	10.00-
1/24	POS 1100 01/24/20 000039105162 STAPLES 0385 STAPLES 0385 SAN JUAN CAPI CA Card# 5891	5.38-
1/27	CR & R INCORPORA PPD CRRACH 121100788075786 1952316878W	541.54-
1/27	CR & R INCORPORA PPD CRRACH 121100788075741 1952316878W	3,454.62-
1/31	CAPISTRANO BAY C IMPOUND 091000011593898 3953419391 CCD	78.76-

Continued on next page

Business Interest on Checking 3278 (continued)

Checks and Other Debits

Date	Description	Amount
1/31	CAPISTRANO BAY C IMPOUND 091000011593899 3953419391 CCD	1,558.53-
1/31	CAPISTRANO BAY C IMPOUND 091000011593897 3953419391 CCD	4,167.24-
1/31	POS 0000 01/30/20 003000405939 DENAULT'S HARDWARE 2 SAN CLEMENTE CA Card# 5891	43.08-

Checks In Number Order

Date	Check#	Amount	Date	Check#	Amount	Date	Check#	Amount
1/23	1391	599.00	1/03	1409*	2,000.00	1/17	1419	752.00
1/13	1398*	2,748.75	1/02	1410	393.00	1/13	1421*	2,304.80
1/03	1399	100.00	1/03	1411	1,650.00	1/21	1422	120.00
1/02	1402*	1,483.00	1/16	1415*	1,483.83	1/14	1423	50.00
1/14	1403	117.79	1/15	1416	2,000.00	1/31	1431*	1,095.00
1/13	1406*	100.00	1/21	1417	607.12			
1/02	1407	5,250.00	1/14	1418	1,119.53			

* Denotes missing check numbers

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
1/01	1,779,581.76	1/13	1,795,397.00	1/23	1,781,136.01
1/02	1,766,969.39	1/14	1,793,825.36	1/24	1,781,130.63
1/03	1,763,599.39	1/15	1,791,581.37	1/27	1,777,134.47
1/07	1,762,715.21	1/16	1,783,699.04	1/29	1,777,354.47
1/09	1,796,352.16	1/17	1,782,947.04	1/31	1,770,487.46
1/10	1,801,381.80	1/21	1,781,735.01		

Interest Rate Summary

Date	Rate
12/31	0.050000%

End of Statement

Thank you for banking with Farmers & Merchants Bank.