

ITEM 8a

FINANCIAL REPORT THROUGH

January 31, 2021

FOR FEB MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

NOTE:

Regarding the January 2021 financials, the District is in the midst of switching accounting programs. The January financials are only partially complete. A full reconciling of the January and February financials will be ready for viewing at the March Board Meeting.

Ryan Phillips, owner of Compass Property Management, will be giving an update on the accounting software transition at February's board meeting.

Capistrano Bay Community Services District

Income/Expense Statement
Period: 01/01/21 to 01/31/21

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	3,380.00	375.00	3,005.00	14,577.66	2,625.00	11,952.66	4,500.00
04150	Interest Income	408.41	391.67	16.74	2,031.42	2,741.69	(710.27)	4,700.00
04160	Parking - Permits & OCTA Fees	.00	3,775.83	(3,775.83)	45,770.00	26,430.81	19,339.19	45,310.00
04020	Property Tax Revenue	46,194.85	91,625.83	(45,430.98)	627,327.20	641,380.81	(14,053.61)	1,099,510.00
04190	Summer Trash Collection	.00	250.00	(250.00)	3,500.00	1,750.00	1,750.00	3,000.00
04120	Transponder Revenue	140.00	333.33	(193.33)	3,180.00	2,333.31	846.69	4,000.00
04010	User Fee Revenue	.00	18,948.25	(18,948.25)	227,379.05	132,637.75	94,741.30	227,379.00
	Subtotal Income	50,123.26	115,699.91	(65,576.65)	929,240.33	815,374.37	113,865.96	1,393,874.00
EXPENSES								
General & Admin								
08020	Auditing Services (RAMS/CPA)	6,500.00	945.83	(5,554.17)	9,100.00	6,620.81	(2,479.19)	11,350.00
08015	Bank Charges	.00	8.33	8.33	45.13	58.31	13.18	100.00
08420	Board Mtg Rm Rental/Stipend	.00	375.00	375.00	2,995.00	2,625.00	(370.00)	4,500.00
08010	Communications-Phone/Internet	253.04	283.33	30.29	1,730.34	1,983.31	252.97	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	.00	.00	.00	10,000.00	10,000.00	.00	10,000.00
08110	Document Management	.00	25.00	25.00	86.08	175.00	88.92	300.00
08005	Depreciation Expense	10,227.80	.00	(10,227.80)	71,594.60	.00	(71,594.60)	.00
08060	Equipment - Copy Machine Leas	227.60	268.33	40.73	1,307.10	1,878.31	571.21	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	14,583.31	(848.69)	25,000.00
08130	Liability Ins/EQ-Flood	.00	1,650.00	1,650.00	17,249.50	11,550.00	(5,699.50)	19,800.00
08140	Memberships (LAFCO/Carb/CSDA)	460.00	641.67	181.67	7,045.30	4,491.69	(2,553.61)	7,700.00
08145	MHTL Survey/LCP Committee	.00	500.00	500.00	5,470.00	3,500.00	(1,970.00)	6,000.00
08490	Misc General Expenses	.00	33.33	33.33	155.12	233.31	78.19	400.00
08350	Notices to Community	.00	125.00	125.00	264.00	875.00	611.00	1,500.00
08237	Office Equip (Computer, Etc)	.00	166.67	166.67	476.25	1,166.69	690.44	2,000.00
08240	Office Supplies	206.92	166.67	(40.25)	2,271.01	1,166.69	(1,104.32)	2,000.00
08230	Photo Copying	.00	41.67	41.67	159.66	291.69	132.03	500.00
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	3,775.83	3,775.83	43,007.00	26,430.81	(16,576.19)	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	2,000.00	1,800.00	(200.00)	1,800.00
07134	Security/Contingencies	.00	125.00	125.00	.00	875.00	875.00	1,500.00
07132	Security/DwellingLIVE Guest P	.00	150.00	150.00	1,753.42	1,050.00	(703.42)	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	41.67	41.67	6,615.51	291.69	(6,323.82)	500.00
07130	Security/Allied Contract	43,943.69	43,943.75	.06	307,605.83	307,606.25	.42	527,325.00
07139	Security/Surveillance Camara	.00	83.33	83.33	3,155.63	583.31	(2,572.32)	1,000.00

Capistrano Bay Community Services District

Income/Expense Statement
Period: 01/01/21 to 01/31/21

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
07136	Security/Transponders	1,140.95	250.00	(890.95)	2,281.90	1,750.00	(531.90)	3,000.00
07137	Security/Trans (Reader Servic	.00	25.00	25.00	152.78	175.00	22.22	300.00
08410	Website Hosting	148.75	170.83	22.08	830.00	1,195.81	365.81	2,050.00
	General & Admin	65,715.87	58,624.57	(7,091.30)	535,255.42	429,711.99	(105,543.43)	722,835.00
Employee Expenses								
08265	Health Insurance	2,449.72	2,300.00	(149.72)	16,680.95	16,100.00	(580.95)	27,600.00
08252	Payroll Processing Fees	93.00	225.83	132.83	1,249.57	1,580.81	331.24	2,710.00
08255	Payroll Tax Expense	1,166.01	938.33	(227.68)	6,107.01	6,568.31	461.30	11,260.00
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)	2,880.00	2,860.00	(20.00)	21,967.50	20,020.00	(1,947.50)	34,320.00
08280	Training/Seminars/Travel/Meal	.00	16.67	16.67	.00	116.69	116.69	200.00
08135	Workers Comp Insurance	.00	.00	.00	1,305.00	.00	(1,305.00)	1,700.00
	Employee Expenses	14,172.07	13,924.16	(247.91)	100,393.41	97,469.12	(2,924.29)	168,790.00
Landscape Maintenance								
06050	Irrigation Repairs (Western)	2,852.81	166.67	(2,686.14)	2,932.89	1,166.69	(1,766.20)	2,000.00
06010	Landscape Contract (Western)	2,770.00	1,666.67	(1,103.33)	15,270.00	11,666.69	(3,603.31)	20,000.00
06020	Landscape Extras (Western)	.00	200.00	200.00	6,491.38	1,400.00	(5,091.38)	2,400.00
06025	Landscape Misc (Luna & McGee)	132.45	166.67	34.22	3,811.74	1,166.69	(2,645.05)	2,000.00
06030	Palm Tree Trimming	.00	350.00	350.00	5,463.00	2,450.00	(3,013.00)	4,200.00
06055	White Fly Spray	.00	283.33	283.33	2,400.00	1,983.31	(416.69)	3,400.00
	Landscape Maintenance	5,755.26	2,833.34	(2,921.92)	36,369.01	19,833.38	(16,535.63)	34,000.00
General Repairs & Maintenance								
07060	Beach Cleanup	.00	1,250.00	1,250.00	10,756.17	8,750.00	(2,006.17)	15,000.00
07055	Block Wall & Fence Rpr	.00	166.67	166.67	3,752.26	1,166.69	(2,585.57)	2,000.00
07070	Computer Consultant	.00	83.33	83.33	675.00	583.31	(91.69)	1,000.00
07316	Drain/Catch Basin/Filter Main	369.02	366.67	(2.35)	4,888.99	2,566.69	(2,322.30)	4,400.00
07125	Driveway Pressure Wash	242.00	242.50	.50	1,736.00	1,697.50	(38.50)	2,910.00
07030	Electrical Rpr	300.00	50.00	(250.00)	475.00	350.00	(125.00)	600.00
07210	Fire Extinguisher Refills	.00	14.17	14.17	.00	99.19	99.19	170.00
07111	Gate Mech Rprs (Wooden)	.00	200.00	200.00	858.83	1,400.00	541.17	2,400.00
07020	Lighting/Holiday @ Gate Entry	2,200.00	375.00	(1,825.00)	4,400.00	2,625.00	(1,775.00)	4,500.00
07010	Lighting Maintenance for LS	.00	33.33	33.33	805.88	233.31	(572.57)	400.00
07315	Misc Maintenance	120.00	250.00	130.00	2,128.48	1,750.00	(378.48)	3,000.00
07310	Mutt Mitt Disposable Bags	.00	51.67	51.67	432.20	361.69	(70.51)	620.00
07035	Painting/Re-OilingWoodwork	.00	706.25	706.25	2,007.91	4,943.75	2,935.84	8,475.00
07140	Patrol Vehical Maintenance	.00	221.25	221.25	.00	1,548.75	1,548.75	2,655.00
07330	Pavement Maintenance	.00	416.67	416.67	.00	2,916.69	2,916.69	5,000.00
07410	Pest Control	367.00	383.75	16.75	3,164.00	2,686.25	(477.75)	4,605.00
07040	Plumbing Repair	265.00	50.00	(215.00)	265.00	350.00	85.00	600.00

Capistrano Bay Community Services District

Income/Expense Statement
Period: 01/01/21 to 01/31/21

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
07050	Roof Repair	.00	225.00	225.00	.00	1,575.00	1,575.00	2,700.00
07320	Sand Grading/Tractor Service	.00	166.67	166.67	.00	1,166.69	1,166.69	2,000.00
07415	Signage	.00	20.83	20.83	326.62	145.81	(180.81)	250.00
07420	Small Tools & Equipment	43.79	41.67	(2.12)	329.80	291.69	(38.11)	500.00
07120	Street Sweeping	1,285.00	1,285.00	.00	9,217.00	8,995.00	(222.00)	15,420.00
07510	Winter Roadway Cleanup (Flood	185.00	416.67	231.67	185.00	2,916.69	2,731.69	5,000.00
	General Repair & Maint	5,376.81	7,017.10	1,640.29	46,404.14	49,119.70	2,715.56	84,205.00
Utilities								
05010	Electricity/LS & Guard Shack	424.21	300.00	(124.21)	2,226.65	2,100.00	(126.65)	3,600.00
05020	Electricity/ Street Lights	633.25	675.00	41.75	4,624.58	4,725.00	100.42	8,100.00
05030	Gas	588.06	325.00	(263.06)	3,268.76	2,275.00	(993.76)	3,900.00
05040	Trash Services	4,470.17	4,416.67	(53.50)	35,497.93	30,916.69	(4,581.24)	53,000.00
05070	Water/Sewer	423.73	575.00	151.27	3,589.99	4,025.00	435.01	6,900.00
	Utilities	6,539.42	6,291.67	(247.75)	49,207.91	44,041.69	(5,166.22)	75,500.00
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	250.00	250.00	.00	1,750.00	1,750.00	3,000.00
07730	Guard Shack Rear Office Imp	.00	291.67	291.67	200.00	2,041.69	1,841.69	3,500.00
07780	Trench Drain Rpr @ 35195	.00	266.67	266.67	.00	1,866.69	1,866.69	3,200.00
	Planned Improvements	.00	1,225.01	1,225.01	200.00	8,575.07	8,375.07	14,700.00
Non Operatinoal Items								
General Reserve Contribution								
08805	General Reserve Contribution	.00	12,403.67	12,403.67	.00	86,825.69	86,825.69	148,844.00
08810	Shoreline Protection Consulta	10,000.00	4,166.67	(5,833.33)	10,625.00	29,166.69	18,541.69	50,000.00
08815	Shoreline Protection Engineer	.00	6,250.00	6,250.00	4,083.75	43,750.00	39,666.25	75,000.00
08820	Underground Utilities	.00	1,666.67	1,666.67	.00	11,666.69	11,666.69	20,000.00
	Non Operatinoal Items	10,000.00	24,487.01	14,487.01	14,708.75	171,409.07	156,700.32	293,844.00
	TOTAL EXPENSES	107,559.43	114,402.86	6,843.43	782,538.64	820,160.02	37,621.38	1,393,874.00
	Current Year Net Income/(loss	(57,436.17)	1,297.05	(58,733.22)	146,701.69	(4,785.65)	151,487.34	.00
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Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/20 Cutoff date: 01/31/21

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	Total
05030	Gas	417.92	418.86	438.62	419.84	452.26	533.20	588.06	.00	.00	.00	.00	.00	3,268.76
05040	Trash Services	11,433.78	.00	5,606.32	5,008.32	4,509.17	4,470.17	4,470.17	.00	.00	.00	.00	.00	35,497.93
05070	Water/Sewer	556.56	.00	1,134.27	509.63	513.00	452.80	423.73	.00	.00	.00	.00	.00	3,589.99
Utilities		13,976.42	437.96	8,371.84	6,873.34	6,461.13	6,547.80	6,539.42	.00	.00	.00	.00	.00	49,207.91
Planned Improvements														
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
Non Operatinoal Items														
General Reserve Contribution														
08810	Shoreline Protection Consultan	.00	.00	625.00	.00	.00	.00	10,000.00	.00	.00	.00	.00	.00	10,625.00
08815	Shoreline Protection Engineer	.00	.00	.00	.00	.00	4,083.75	.00	.00	.00	.00	.00	.00	4,083.75
Non Operatinoal Items		.00	.00	625.00	.00	.00	4,083.75	10,000.00	.00	.00	.00	.00	.00	14,708.75
TOTAL EXPENSES		138,550.88	97,051.34	91,961.03	133,774.10	114,838.05	98,803.81	107,559.43	.00	.00	.00	.00	.00	782,538.64
CURRENT YEAR NET INCOME/(LOS)		(131,347.16)	135,328.79	(76,310.87)	(130,136.98)	76,295.47	330,308.61	(57,436.17)	.00	.00	.00	.00	.00	146,701.69

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