

# Capistrano Bay Community Services District

Balance Sheet  
As of 08/31/20

## ASSETS

### Current Assets

#### Checking/Savings

1010	Farmers & Merchants Bank OP	\$ 1,522,824.36	
1011	Sunwest Bank	230,156.51	
1015	LAIF Account	229,789.21	
	Total Checking/Savings		\$ 1,982,770.08

#### Accounts Receivable

1200	Accounts Receivable User Fee	\$ 68,287.34	
1210	A/R Annual Summer Trash Fee	500.00	
	Total Accounts Receivable		\$ 68,787.34

#### Other Current Assets

	Total Other Current Asset		\$ .00
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	Total Current Assets		\$ 2,051,557.42
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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	\$ (108,670.66)	
3610	Accum Deprec-Security	(27,921.96)	
3620	Accum Deprec-Maintenance	(35,303.07)	
3630	Accum Deprec-Admin	(5,790.77)	
3640	Accum Deprec-Road System	(593,890.10)	
3650	Accum Deprec-Storm Drains	(70,625.42)	
3660	Accum Deprec-Entryway	(571,781.84)	

# Capistrano Bay Community Services District

Balance Sheet  
As of 08/31/20

Total Accum Depreciation	\$ (1,413,983.82)	
	<hr/>	
Total Fixed Assets	\$ 1,453,980.38	
	<hr/>	
TOTAL ASSETS		\$ 3,505,537.80
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**Capistrano Bay Community Services District**

Balance Sheet  
As of 08/31/20

Liabilities & Equity

Liabilities			
Current Liabilities			
2010	Prepaid Owner Assessments	\$ .01	
2020	Accounts Payable	667.10	
	Total Accounts Payable	<hr/>	\$ 667.11
Other Current Liabilities			
2120	Accrued Vacation	\$ 2,649.20	
	Total Other Liabilities	<hr/>	\$ 2,649.20
	Total Liabilities		<hr/>
			\$ 3,316.31
Equity			
3300	Net Investment in Cap Assets	\$ 1,597,169.58	
Unrestricted			
3320	Unrestricted - Other	948,138.42	
	Total Unrestricted	<hr/>	\$ 2,545,308.00
3000	Retained Earnings	\$ 952,931.86	
	Net Income	3,981.63	
	Total Equity	<hr/>	\$ 3,502,221.49
			<hr/>
	TOTAL LIABILITIES & EQUITY		\$ 3,505,537.80
			=====

# Capistrano Bay Community Services District

Income/Expense Statement  
Period: 08/01/20 to 08/31/20

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	5,475.00	5,475.00	.00	5,475.00
04110	Development Impact Fee	.00	375.00	(375.00)	.00	750.00	(750.00)	4,500.00
04150	Interest Income	69.16	391.67	(322.51)	977.88	783.34	194.54	4,700.00
04160	Parking - Permits & OCTA Fees	440.00	3,775.83	(3,335.83)	440.00	7,551.66	(7,111.66)	45,310.00
04020	Property Tax Revenue	371.92	91,625.83	(91,253.91)	371.92	183,251.66	(182,879.74)	1,099,510.00
04190	Summer Trash Collection	3,500.00	250.00	3,250.00	3,500.00	500.00	3,000.00	3,000.00
04120	Transponder Revenue	620.00	333.33	286.67	1,440.00	666.66	773.34	4,000.00
04010	User Fee Revenue	227,379.05	18,948.25	208,430.80	227,379.05	37,896.50	189,482.55	227,379.00
	Subtotal Income	232,380.13	115,699.91	116,680.22	239,583.85	236,874.82	2,709.03	1,393,874.00
EXPENSES								
General & Admin								
08020	Auditing Services (RAMS/CPA)	.00	945.83	945.83	.00	1,891.66	1,891.66	11,350.00
08015	Bank Charges	.00	8.33	8.33	.00	16.66	16.66	100.00
08420	Board Mtg Rm Rental/Stipend	.00	375.00	375.00	.00	750.00	750.00	4,500.00
08010	Communications-Phone/Internet	246.46	283.33	36.87	490.76	566.66	75.90	3,400.00
08045	Contibution-CBRA Annual Mtg	.00	2,500.00	2,500.00	.00	2,500.00	2,500.00	2,500.00
08050	Contribution-Pacific Legal	.00	10,000.00	10,000.00	.00	10,000.00	10,000.00	10,000.00
08110	Document Management	66.08	25.00	(41.08)	66.08	50.00	(16.08)	300.00
08005	Depreciation Expense	10,227.80	.00	(10,227.80)	20,455.60	.00	(20,455.60)	.00
08060	Equipment - Copy Machine Leas	224.12	268.33	44.21	448.24	536.66	88.42	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	10,857.00	2,083.33	(8,773.67)	13,759.50	4,166.66	(9,592.84)	25,000.00
08130	Liability Ins/EQ-Flood	.00	1,650.00	1,650.00	14,393.76	3,300.00	(11,093.76)	19,800.00
08140	Memberships (LAFCO/Carb/CSDA)	10.00	641.67	631.67	2,256.47	1,283.34	(973.13)	7,700.00
08145	MHTL Survey/LCP Committee	.00	500.00	500.00	5,470.00	1,000.00	(4,470.00)	6,000.00
08490	Misc General Expenses	.00	33.33	33.33	.00	66.66	66.66	400.00
08350	Notices to Community	.00	125.00	125.00	.00	250.00	250.00	1,500.00
08237	Office Equip (Computer, Etc)	.00	166.67	166.67	.00	333.34	333.34	2,000.00
08240	Office Supplies	399.53	166.67	(232.86)	578.43	333.34	(245.09)	2,000.00
08230	Photo Copying	.00	41.67	41.67	.00	83.34	83.34	500.00
08210	Property Management Contract	2,000.00	2,125.00	125.00	4,000.00	4,250.00	250.00	25,500.00
08290	Railroad Parking Exp (OCTA)	.00	3,775.83	3,775.83	.00	7,551.66	7,551.66	45,310.00
07138	Security/July 4 Allowance	.00	2,500.00	2,500.00	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	250.00	250.00	1,500.00
07132	Security/DwellingLIVE Guest P	876.71	150.00	(726.71)	876.71	300.00	(576.71)	1,800.00
07131	Security/DwellingLIVE Lic Fee	607.12	620.00	12.88	1,214.24	1,240.00	25.76	7,440.00
07135	Security/Radar Certification	641.73	41.67	(600.06)	6,578.57	83.34	(6,495.23)	500.00
07130	Security/Allied Contract	43,943.69	43,943.75	.06	87,887.38	87,887.50	.12	527,325.00
07139	Security/Surveillance Camara	.00	83.33	83.33	3,155.63	166.66	(2,988.97)	1,000.00

# Capistrano Bay Community Services District

Income/Expense Statement  
Period: 08/01/20 to 08/31/20

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)	1,140.95	500.00	(640.95)	3,000.00
07137	Security/Trans (Reader Servic	.00	25.00	25.00	152.78	50.00	(102.78)	300.00
08410	Website Hosting	382.50	170.83	(211.67)	382.50	341.66	(40.84)	2,050.00
	General & Admin	71,623.69	73,624.57	2,000.88	167,530.02	134,789.14	(32,740.88)	722,835.00
Employee Expenses								
08265	Health Insurance	4,745.87	2,300.00	(2,445.87)	4,745.87	4,600.00	(145.87)	27,600.00
08252	Payroll Processing Fees	171.76	225.83	54.07	260.32	451.66	191.34	2,710.00
08255	Payroll Tax Expense	813.68	938.33	124.65	1,637.83	1,876.66	238.83	11,260.00
08258	Salary/Wages (Manager)	7,583.34	7,583.33	(.01)	15,166.68	15,166.66	(.02)	91,000.00
08264	Salary/Wages (Admin Asstnt)	3,052.25	2,860.00	(192.25)	6,242.25	5,720.00	(522.25)	34,320.00
08280	Training/Seminars/Travel/Meal	.00	16.67	16.67	.00	33.34	33.34	200.00
08135	Workers Comp Insurance	(132.49)	.00	132.49	1,305.00	.00	(1,305.00)	1,700.00
	Employee Expenses	16,234.41	13,924.16	(2,310.25)	29,357.95	27,848.32	(1,509.63)	168,790.00
Landscape Maintenance								
06050	Irrigation Repairs (Western)	.00	166.67	166.67	.00	333.34	333.34	2,000.00
06010	Landscape Contract (Western)	1,650.00	1,666.67	16.67	3,300.00	3,333.34	33.34	20,000.00
06020	Landscape Extras (Western)	1,966.69	200.00	(1,766.69)	4,061.44	400.00	(3,661.44)	2,400.00
06025	Landscape Misc (Luna & McGee)	.00	166.67	166.67	5.66	333.34	327.68	2,000.00
06030	Palm Tree Trimming	.00	350.00	350.00	.00	700.00	700.00	4,200.00
06055	White Fly Spray	.00	283.33	283.33	.00	566.66	566.66	3,400.00
	Landscape Maintenance	3,616.69	2,833.34	(783.35)	7,367.10	5,666.68	(1,700.42)	34,000.00
General Repairs & Maintenance								
07060	Beach Cleanup	550.00	1,250.00	700.00	7,147.48	2,500.00	(4,647.48)	15,000.00
07055	Block Wall & Fence Rpr	.00	166.67	166.67	1,780.00	333.34	(1,446.66)	2,000.00
07070	Computer Consultant	.00	83.33	83.33	.00	166.66	166.66	1,000.00
07316	Drain/Catch Basin/Filter Main	.00	366.67	366.67	.00	733.34	733.34	4,400.00
07125	Driveway Pressure Wash	235.00	242.50	7.50	470.00	485.00	15.00	2,910.00
07030	Electrical Rpr	.00	50.00	50.00	.00	100.00	100.00	600.00
07210	Fire Extinguisher Refills	.00	14.17	14.17	.00	28.34	28.34	170.00
07111	Gate Mech Rprs (Wooden)	.00	200.00	200.00	.00	400.00	400.00	2,400.00
07020	Lighting/Holiday @ Gate Entry	2,200.00	375.00	(1,825.00)	2,200.00	750.00	(1,450.00)	4,500.00
07010	Lighting Maintenance for LS	.00	33.33	33.33	.00	66.66	66.66	400.00
07315	Misc Maintenance	335.00	250.00	(85.00)	455.00	500.00	45.00	3,000.00
07310	Mutt Mitt Disposable Bags	.00	51.67	51.67	.00	103.34	103.34	620.00
07035	Painting/Re-OilingWoodwork	.00	706.25	706.25	897.91	1,412.50	514.59	8,475.00
07140	Patrol Vehical Maintenance	.00	221.25	221.25	.00	442.50	442.50	2,655.00
07330	Pavement Maintenance	.00	416.67	416.67	.00	833.34	833.34	5,000.00
07410	Pest Control	547.00	383.75	(163.25)	914.00	767.50	(146.50)	4,605.00
07040	Plumbing Repair	.00	50.00	50.00	.00	100.00	100.00	600.00

# Capistrano Bay Community Services District

Income/Expense Statement  
Period: 08/01/20 to 08/31/20

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
07050	Roof Repair	.00	225.00	225.00	.00	450.00	450.00	2,700.00
07320	Sand Grading/Tractor Service	.00	166.67	166.67	.00	333.34	333.34	2,000.00
07415	Signage	23.59	20.83	(2.76)	326.62	41.66	(284.96)	250.00
07420	Small Tools & Equipment	.00	41.67	41.67	45.76	83.34	37.58	500.00
07120	Street Sweeping	1,248.00	1,285.00	37.00	2,496.00	2,570.00	74.00	15,420.00
07510	Winter Roadway Cleanup (Flood	.00	416.67	416.67	.00	833.34	833.34	5,000.00
	General Repair & Maint	5,138.59	7,017.10	1,878.51	16,732.77	14,034.20	(2,698.57)	84,205.00
 <b>Utilities</b>								
05010	Electricity/LS & Guard Shack	.00	300.00	300.00	252.89	600.00	347.11	3,600.00
05020	Electricity/ Street Lights	19.10	675.00	655.90	1,334.37	1,350.00	15.63	8,100.00
05030	Gas	418.86	325.00	(93.86)	836.78	650.00	(186.78)	3,900.00
05040	Trash Services	.00	4,416.67	4,416.67	11,433.78	8,833.34	(2,600.44)	53,000.00
05070	Water/Sewer	.00	575.00	575.00	556.56	1,150.00	593.44	6,900.00
	Utilities	437.96	6,291.67	5,853.71	14,414.38	12,583.34	(1,831.04)	75,500.00
 <b>Planned Improvements</b>								
07710	Block Wall Repairs	.00	416.67	416.67	.00	833.34	833.34	5,000.00
07720	District Admin Office Int Wrk	.00	250.00	250.00	.00	500.00	500.00	3,000.00
07730	Guard Shack Rear Office Imp	.00	291.67	291.67	200.00	583.34	383.34	3,500.00
07780	Trench Drain Rpr @ 35195	.00	266.67	266.67	.00	533.34	533.34	3,200.00
	Planned Improvements	.00	1,225.01	1,225.01	200.00	2,450.02	2,250.02	14,700.00
 <b>Non Operatinoal Items</b>								
General Reserve Contribution								
08805	General Reserve Contribution	.00	22,820.33	22,820.33	.00	45,640.66	45,640.66	273,844.00
08820	Underground Utilities	.00	1,666.67	1,666.67	.00	3,333.34	3,333.34	20,000.00
	Non Operatinoal Items	.00	24,487.00	24,487.00	.00	48,974.00	48,974.00	293,844.00
<b>TOTAL EXPENSES</b>		97,051.34	129,402.85	32,351.51	235,602.22	246,345.70	10,743.48	1,393,874.00
<b>Current Year Net Income/(loss</b>		135,328.79	(13,702.94)	149,031.73	3,981.63	(9,470.88)	13,452.51	.00
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# Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/20 Cutoff date: 08/31/20

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
General Reserve Contribution													
Non Operatinoal Item	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	138551	97051	0	0	0	0	0	0	0	0	0	0	235602
CURRENT YEAR NET INCOME/	131347-	135329	0	0	0	0	0	0	0	0	0	0	3982
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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

Accept Donations via Online, Mobile or Text.  
 Introducing F&M SecureGive.  
 See insert for details.

**Business Interest on Checking Summary**

Account Number	[REDACTED] 3278	Number of Enclosures	28
Beginning Balance	1,701,867.15	Statement Dates	8/03/20 thru 8/31/20
4 Deposits/Credits	1,124.41	Days in the statement period	29
60 Checks/Debits	118,423.12	Average Ledger	1,623,563.66
Service Charge	0.00	Interest Earned	64.50
Interest Paid	69.16	Annual Percentage Yield Returned	0.05%
Ending Balance	1,584,637.60	2020 Interest Paid	580.56

**Deposits and Other Credits**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
8/12	Deposit	200.00
8/13	County of Orange EDI PYMNT 091000014707152 7956000928 C	371.92
8/21	Deposit	132.49
8/26	Deposit	420.00
8/31	Interest Deposit	69.16

Business Interest on Checking [REDACTED] 3278 (continued)

**Checks and Other Debits**

Date	Description	Amount
8/03	CALPERS 1800 122000497782329 1946207465 CCD	2,371.34-
8/03	CALPERS 1800 122000497782327 1946207465 CCD	2,374.53-
8/04	CAPISTRANO BAY C IMPOUND 091000017934705 3953419391 CCD	78.76-
8/04	CAPISTRANO BAY C IMPOUND 091000017934706 3953419391 CCD	1,430.39-
8/04	CAPISTRANO BAY C IMPOUND 091000017934704 3953419391 CCD	4,360.55-
8/04	POS 0000 08/03/20 021600413463 OC REGISTER SUBS 7147967777 CA Card# 5891	10.00-
8/04	POS 1704 08/03/20 000000799660 AMAZON.COM*MF2YV35G1 AMAZON.COM SEATTLE WA Card# 5891	23.59-
8/04	POS 1408 08/04/20 000000718011 AMAZON.COM*MF7664JY2 AMAZON.COM SEATTLE WA Card# 5891	43.09-
8/05	SD GAS & ELEC PAID SDGE 122000490600012 1951184800 PP	18.93-
8/05	SD GAS & ELEC PAID SDGE 122000490600899 1951184800 PP	252.89-
8/10	USBEquipFinance CNTRCT PMT 042000010615515 9800000157	224.12-
8/10	POS 1747 08/07/20 000017432305 STATERBRO 616 STATERBRO 616 CAMI SAN CLEMENTE CA Card# 5891	14.51-
8/11	SO CAL GAS SIMPLEPAY 122000496129160 1991052494 PPD	418.86-
8/11	POS 0824 08/11/20 000000296319 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	80.78-
8/13	SOUTH COAST WD WATER BILL 122000490298023 1956002977	65.39-
8/13	SOUTH COAST WD WATER BILL 122000490298022 1956002977	329.55-
8/17	CAPISTRANO BAY C IMPOUND 091000016278605 3953419391 CCD	93.00-
8/17	COX COMM ORG BANKDRAFT 091000013352364 3841527255 PPD	246.46-
8/17	SD GAS & ELEC PAID SDGE 122000491297655 1951184800 PP	648.17-
8/17	CAPISTRANO BAY C IMPOUND 091000016278606 3953419391 CCD	1,408.28-
8/17	CAPISTRANO BAY C IMPOUND 091000016278604 3953419391 CCD	4,304.62-
8/18	SOUTH COAST WD WATER BILL 122000494391376 1956002977	161.62-
8/19	POS 0827 08/19/20 000000744234 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	17.22-
8/19	POS 0000 08/18/20 023100446344 DENAULT'S HARDWARE 2 SAN CLEMENTE CA Card# 5891	53.85-

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Business Interest on Checking [REDACTED] 3278 (continued)

**Checks and Other Debits**

Date	Description	Amount
8/20	POS 0000 08/19/20 023200409203 QUICK FIX - THE SLIDIN SAN JUAN CAP CA Card# 5891	215.00-
8/26	CR & R INCORPORA CRR INCORP 021000023228297 9996580000	1,400.13-
8/26	CR & R INCORPORA CRR INCORP 021000023228291 9996580000	5,041.22-
8/26	POS 1403 08/26/20 000000446662 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	44.16-
8/26	POS 0954 08/26/20 000009081492 STAPLES 0385 STAPLES 0385 SAN JUAN CAPI CA Card# 5891	60.32-
8/26	POS 1638 08/26/20 000016633023 LOWE'S #1050 907 AVENIDA PICO SAN CLEMENTE CA Card# 5891	75.40-
8/27	POS 1345 08/27/20 000000661535 WAL-MART #2527 951 AVENIDA PICO SAN CLEMENTE CA Card# 5891	10.20-
8/28	POS 0000 08/27/20 024000416838 THE UPS STORE 4465 SAN CLEMENTE CA Card# 5891	66.08-

**Checks In Number Order**

Date	Check#	Amount	Date	Check#	Amount	Date	Check#	Amount
8/06	1570	85.00	8/07	1582	5,912.11	8/07	1592	3,744.75
8/07	1571	2,304.80	8/06	1583	5,470.00	8/27	1598*	1,483.00
8/11	1574*	47,943.69	8/10	1584	620.00	8/26	1599	2,000.00
8/13	1575	481.00	8/10	1585	200.00	8/25	1600	641.73
8/07	1576	152.78	8/04	1586	285.00	8/26	1601	550.00
8/13	1577	2,083.00	8/06	1587	1,780.00	8/26	1602	436.20
8/07	1578	42.80	8/19	1588	2,902.50	8/24	1603	120.00
8/12	1579	250.00	8/07	1589	120.00	8/27	1605*	8,742.00
8/04	1580	3,155.63	8/07	1590	52.00			
8/11	1581	607.12	8/13	1591	315.00			

\* Denotes missing check numbers

**Checking Account Daily Balances**

Date	Balance	Date	Balance	Date	Balance
8/03	1,697,121.28	8/04	1,687,734.27	8/05	1,687,462.45

Continued on next page

Business Interest on Checking 3278 (continued)

**Checking Account Daily Balances**

Date	Balance	Date	Balance	Date	Balance
8/06	1,680,127.45	8/17	1,608,036.58	8/25	1,604,057.15
8/07	1,667,798.21	8/18	1,607,874.96	8/26	1,594,869.72
8/10	1,666,739.58	8/19	1,604,901.39	8/27	1,584,634.52
8/11	1,617,689.13	8/20	1,604,686.39	8/28	1,584,568.44
8/12	1,617,639.13	8/21	1,604,818.88	8/31	1,584,637.60
8/13	1,614,737.11	8/24	1,604,698.88		

**Interest Rate Summary**

Date	Rate
8/02	0.050000%

**End of Statement**

Thank you for banking with Farmers & Merchants Bank.



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F&M Bank does not charge for this service, however, your wireless carrier may charge you fees related to this service.