Regular Meeting #664
July 28, 2020
Financial Report

ITEM 8a

FINANCIAL REPORT THROUGH

June 30, 2020

FOR JULY MEETING

END OF FISCAL YEAR

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Meeting #664

CAPISTRANO BAY DISTRICT
AGENDA REPORT
July 28, 2020

Financial

ITEM 8a

Budget Summary at Year's End

This report is a brief summary of how revenue and expenses matched up in our various budget sections.

REVENUE – short by $48,331
Income this year was underfunded due to the one-year postponement of the User Fee. There was a special line item in the revenue budget for *"Transfer from Reserves"* in the amount of $99,742.00 to make up for the missing User Fee funds. Turns out that we received more in Property Tax Revenue than was estimated which reduced the shortfall to $48,331.00

EXPENSES

General & Admin (33 expense codes) – over budget by $1209.00
Our expenses in this section ran under-budget with the exception of my error with the Securitas contract – we were under estimated by $30,000 in this category. So we knew this section of expenses would be in trouble. If the Depreciation Expense (code #8005) is backed out of the balance then we came in at only $1209 over-budget, thus making up most of the Securitas error.

Employee Expenses (7 expense codes) – under budget by $7573.00
Mostly attributed to a savings in payroll tax and a workers comp refund

Landscape Maintenance (6 codes including the annual contract) – under budget by $1560.00
Mostly attributed to a savings in irrigation repairs and other extras

General Repairs & Maintenance (23 expense codes) – under budget by $26,165.00
There was a slight savings in each of the 23 expense items.

Utilities (5 expense codes) – under budget by $526.00
Expenses in this section ran fairly true to the budget

Planned Improvements – (4 expense codes) - under budget by $3930.00
While this section came in under budget, the truth is we did not carry out two projects and we were way under on block wall repairs. Where we went over was with the expenses to that problem storm drain at 35595 – Drain #12 – this was the drain that had the large concrete obstruction where we had to disassemble part of the wood deck and access the problem from the top of the pipe. The budget for this item was set at $12,800 and ended up costing $21,537.00

Capistrano Bay Community Services District

Balance Sheet
As of 06/30/20

ASSETS

Current Assets			
Checking/Savings			
1010	Farmers & Merchants Bank OP	$ 1,731,483.53	
1011	Sunwest Bank	67,704.79	
1015	LAIF Account	228,953.81	
	Total Checking/Savings		$ 2,028,142.13
Accounts Receivable			
	Total Accounts Receivable		$ .00
Other Current Assets			
	Total Other Current Asset		$ .00
	Total Current Assets		$ 2,028,142.13
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	$ (107,125.04)	
3610	Accum Deprec-Security	(27,798.82)	
3620	Accum Deprec-Maintenance	(34,816.37)	
3630	Accum Deprec-Admin	(5,674.91)	
3640	Accum Deprec-Road System	(585,432.30)	
3650	Accum Deprec-Storm Drains	(70,300.94)	
3660	Accum Deprec-Entryway	(562,379.84)	
	Total Accum Depreciation		$ (1,393,528.22)

Capistrano Bay Community Services District

Balance Sheet
As of 06/30/20

Total Fixed Assets	$ 1,474,435.98	
TOTAL ASSETS		$ 3,502,578.11
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Capistrano Bay Community Services District

Balance Sheet
As of 06/30/20

Liabilities & Equity

Liabilities				
Current Liabilities				
2010	Prepaid Owner Assessments	$ 330.00		
2020	Accounts Payable	711.05		
	Total Accounts Payable		$ 1,041.05	
Other Current Liabilities				
2120	Accrued Vacation	$ 2,649.20		
	Total Other Liabilities		$ 2,649.20	
	Total Liabilities		$ 3,690.25	
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	$ 1,067,046.76		
	Net Income	(113,466.90)		
	Total Equity		$ 3,498,887.86	
	TOTAL LIABILITIES & EQUITY			$ 3,502,578.11
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Capistrano Bay Community Services District

Income/Expense Statement

Period: 06/01/20 to 06/30/20

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	5,475.00	(5,475.00)	.00	5,475.00	(5,475.00)	5,475.00
04110	Development Impact Fee	.00	666.63	(666.63)	11,065.00	8,000.00	3,065.00	8,000.00
04150	Interest Income	74.22	416.63	(342.41)	6,108.76	5,000.00	1,108.76	5,000.00
04170	Late Fees/Misc Revenue/Park	.00	.00	.00	176.73	.00	176.73	.00
04160	Parking - Permits & OCTA Fees	.00	.00	.00	43,340.00	43,340.00	.00	43,340.00
04130	Transfer From Reserves	.00	8,311.87	(8,311.87)	.00	99,742.00	(99,742.00)	99,742.00
04020	Property Tax Revenue	29,512.90	.00	29,512.90	1,069,554.53	1,016,834.00	52,720.53	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	1,160.00	333.37	826.63	3,840.00	4,000.00	(160.00)	4,000.00
	Subtotal Income	30,747.12	15,203.50	15,543.62	1,138,060.02	1,186,391.00	(48,330.98)	1,186,391.00

EXPENSES

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
General & Admin								
08020	Auditing Services (RAMS/CPA)	.00	941.63	941.63	10,020.00	11,300.00	1,280.00	11,300.00
08015	Bank Charges	.00	8.37	8.37	.00	100.00	100.00	100.00
08420	Board Mtg Rm Rental/Stipend	.00	375.00	375.00	4,995.00	4,500.00	(495.00)	4,500.00
08010	Communications-Phone/Internet	272.53	291.63	19.10	3,139.35	3,500.00	360.65	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	300.00	300.00	300.00
08005	Depreciation Expense	10,227.80	.00	(10,227.80)	122,733.61	.00	(122,733.61)	.00
08060	Equipment - Copy Machine Leas	224.12	313.37	89.25	2,881.60	3,760.00	878.40	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	2,895.00	4,166.63	1,271.63	19,655.50	50,000.00	30,344.50	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)	159.90	.00	(159.90)	7,316.55	7,250.00	(66.55)	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	33.37	33.37	284.71	400.00	115.29	400.00
08350	Notices to Community	319.77	200.00	(119.77)	1,423.99	2,400.00	976.01	2,400.00
08237	Office Equip (Computer, Etc)	.00	166.63	166.63	130.60	2,000.00	1,869.40	2,000.00
08240	Office Supplies	314.11	250.00	(64.11)	1,620.83	3,000.00	1,379.17	3,000.00
08230	Photo Copying	132.00	83.37	(48.63)	523.83	1,000.00	476.17	1,000.00
08210	Property Management Contract	2,000.00	2,125.00	125.00	24,000.00	25,500.00	1,500.00	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	98.77	.00	(98.77)	3,693.37	5,000.00	1,306.63	5,000.00
07133	Security/Bonuses for Staff	.00	.00	.00	1,800.00	1,800.00	.00	1,800.00
07134	Security/Contingencies	.00	66.63	66.63	1,476.69	800.00	(676.69)	800.00
07132	Security/DwellingLIVE Guest P	.00	150.00	150.00	1,723.55	1,800.00	76.45	1,800.00
07131	Security/DwellingLIVE Lic Fee	607.12	620.00	12.88	7,285.44	7,440.00	154.56	7,440.00
07135	Security/Radar Certification	.00	.00	.00	120.00	150.00	30.00	150.00

Capistrano Bay Community Services District

Income/Expense Statement
Period: 06/01/20 to 06/30/20

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
07130	Security/Allied Contract	46,985.77	43,884.25	(3,101.52)	557,959.56	526,611.00	(31,348.56)	526,611.00
07139	Security/Surveillance Camara	3,065.63	333.37	(2,732.26)	6,628.38	4,000.00	(2,628.38)	4,000.00
07136	Security/Transponders	1,140.95	250.00	(890.95)	3,422.86	3,000.00	(422.86)	3,000.00
07137	Security/Trans (Reader Servic	.00	41.63	41.63	152.78	500.00	347.22	500.00
08410	Website Hosting	488.75	58.37	(430.38)	7,705.96	700.00	(7,005.96)	700.00
	General & Admin	68,932.22	54,384.25	(14,547.97)	870,234.43	746,291.00	(123,943.43)	746,291.00
Employee Expenses								
08265	Health Insurance	2,372.05	2,033.37	(338.68)	26,122.22	24,400.00	(1,722.22)	24,400.00
08252	Payroll Processing Fees	246.08	183.37	(62.71)	2,272.14	2,200.00	(72.14)	2,200.00
08255	Payroll Tax Expense	779.78	1,025.00	245.22	9,952.74	12,300.00	2,347.26	12,300.00
08258	Salary/Wages (Manager)	7,583.34	7,583.37	.03	91,000.08	91,000.00	(.08)	91,000.00
08264	Salary/Wages (Admin Asstnt)	2,610.00	2,766.63	156.63	31,049.25	33,200.00	2,150.75	33,200.00
08280	Training/Seminars/Travel/Meal	.00	41.63	41.63	.00	500.00	500.00	500.00
08135	Workers Comp Insurance	.00	.00	.00	(2,669.67)	1,700.00	4,369.67	1,700.00
	Employee Expenses	13,591.25	13,633.37	42.12	157,726.76	165,300.00	7,573.24	165,300.00
Landscape Maintenance								
06050	Irrigation Repairs (Western)	.00	250.00	250.00	1,883.54	3,000.00	1,116.46	3,000.00
06010	Landscape Contract (Western)	1,650.00	1,666.63	16.63	19,800.00	20,000.00	200.00	20,000.00
06020	Landscape Extras (Western)	312.89	433.37	120.48	4,308.89	5,200.00	891.11	5,200.00
06025	Landscape Misc (Luna & McGee)	300.00	200.00	(100.00)	1,742.55	2,400.00	657.45	2,400.00
06030	Palm Tree Trimming	500.00	.00	(500.00)	4,070.00	4,640.00	570.00	4,640.00
06055	White Fly Spray	.00	.00	.00	3,075.89	1,200.00	(1,875.89)	1,200.00
	Landscape Maintenance	2,762.89	2,550.00	(212.89)	34,880.87	36,440.00	1,559.13	36,440.00
General Repairs & Maintenance								
07060	Beach Cleanup	5,980.00	1,250.00	(4,730.00)	13,180.00	15,000.00	1,820.00	15,000.00
07055	Block Wall & Fence Rpr	.00	166.63	166.63	2,000.00	2,000.00	.00	2,000.00
07070	Computer Consultant	.00	125.00	125.00	350.00	1,500.00	1,150.00	1,500.00
07316	Drain/Catch Basin/Filter Main	2,465.25	925.00	(1,540.25)	6,274.23	11,100.00	4,825.77	11,100.00
07125	Driveway Pressure Wash	235.00	250.00	15.00	2,820.83	3,000.00	179.17	3,000.00
07030	Electrical Rpr	.00	225.00	225.00	125.00	2,700.00	2,575.00	2,700.00
07210	Fire Extinguisher Refills	.00	12.50	12.50	120.00	150.00	30.00	150.00
07111	Gate Mech Rprs (Wooden)	157.75	200.00	42.25	3,029.31	2,400.00	(629.31)	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	33.37	33.37	.00	400.00	400.00	400.00
07315	Misc Maintenance	220.00	283.37	63.37	2,294.06	3,400.00	1,105.94	3,400.00
07310	Mutt Mitt Disposable Bags	.00	80.00	80.00	616.16	960.00	343.84	960.00
07035	Painting/Re-OilingWoodwork	3,050.00	.00	(3,050.00)	5,530.00	7,000.00	1,470.00	7,000.00
07140	Patrol Vehical Maintenance	.00	133.37	133.37	1,243.72	1,600.00	356.28	1,600.00
07330	Pavement Maintenance	.00	416.63	416.63	265.00	5,000.00	4,735.00	5,000.00
07410	Pest Control	997.00	116.63	(880.37)	2,947.00	1,400.00	(1,547.00)	1,400.00

Capistrano Bay Community Services District

Income/Expense Statement

Period: 06/01/20 to 06/30/20

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	394.00	600.00	206.00	600.00
07050	Roof Repair	.00	100.00	100.00	.00	1,200.00	1,200.00	1,200.00
07320	Sand Grading/Tractor Service	.00	250.00	250.00	250.00	3,000.00	2,750.00	3,000.00
07415	Signage	.00	41.63	41.63	262.34	500.00	237.66	500.00
07420	Small Tools & Equipment	.00	41.63	41.63	342.28	500.00	157.72	500.00
07120	Street Sweeping	1,248.00	1,250.00	2.00	14,976.00	15,000.00	24.00	15,000.00
07510	Winter Roadway Cleanup (Flood	.00	416.63	416.63	.00	5,000.00	5,000.00	5,000.00
	General Repair & Maint	14,353.00	6,367.39	(7,985.61)	61,445.23	87,610.00	26,164.77	87,610.00
Utilities								
05010	Electricity/LS & Guard Shack	237.80	300.00	62.20	3,131.07	3,600.00	468.93	3,600.00
05020	Electricity/ Street Lights	18.93	675.00	656.07	7,429.15	8,100.00	670.85	8,100.00
05030	Gas	424.66	325.00	(99.66)	3,978.60	3,900.00	(78.60)	3,900.00
05040	Trash Services	3,984.68	4,250.00	265.32	50,858.31	51,000.00	141.69	51,000.00
05070	Water/Sewer	454.32	500.00	45.68	6,677.12	6,000.00	(677.12)	6,000.00
	Utilities	5,120.39	6,050.00	929.61	72,074.25	72,600.00	525.75	72,600.00
Planned Improvements								
07710	Block Wall Repairs	.00	416.63	416.63	1,588.19	5,000.00	3,411.81	5,000.00
07720	District Admin Office Int Wrk	.00	570.87	570.87	1,095.00	6,850.00	5,755.00	6,850.00
07730	Guard Shack Rear Office Imp	.00	291.63	291.63	.00	3,500.00	3,500.00	3,500.00
07780	Trench Drain Rpr @ 35195	.00	1,066.63	1,066.63	21,537.19	12,800.00	(8,737.19)	12,800.00
	Planned Improvements	.00	2,345.76	2,345.76	24,220.38	28,150.00	3,929.62	28,150.00
Non Operatinoal Items								
General Reserve Contribution								
08820	Underground Utilities	12,445.00	4,166.63	(8,278.37)	30,945.00	50,000.00	19,055.00	50,000.00
	Non Operatinoal Items	12,445.00	4,166.63	(8,278.37)	30,945.00	50,000.00	19,055.00	50,000.00
	TOTAL EXPENSES	117,204.75	89,497.40	(27,707.35)	1,251,526.92	1,186,391.00	(65,135.92)	1,186,391.00
	Current Year Net Income/(loss	(86,457.63)	(74,293.90)	(12,163.73)	(113,466.90)	.00	(113,466.90)	.00

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/19 Cutoff date: 06/30/20

	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	925	1160-	0	0	11065
Interest Income	1505	72	66	1451	61	69	1377	68	71	1216	80	74	6109
Late Fees/Misc Revenue/Pa	0	0	0	0	0	0	0	0	177	0	0	0	177
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	1162	74907	343230	20042	29513	1069555
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	200	620	0	1160	3840
Subtotal Income	1705	664	18011	9332	221458	369630	44975	1230	76279	343906	20122	30747	1138060

EXPENSES

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
General & Admin													
Auditing Services (RAMS/C	0	0	0	0	2850	5250	1595	325	0	0	0	0	10020
Board Mtg Rm Rental/Stipe	0	0	0	0	1500	2995	0	250	0	0	250	0	4995
Communications-Phone/Inte	241	250	244	244	244	244	261	348	243	263	284	273	3139
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	39187-	10228	10228	10228	10228	10228	122734
Equipment - Copy Machine	272	272	272	272	224	248	200	224	224	224	224	224	2882
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	5008	0	4881	2895	19656
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	190	10	3877	161	160	7317
MHTL Survey/LCP Committee	5470	0	0	0	0	0	0	0	0	0	0	0	5470
Misc General Expenses	0	0	0	0	0	0	0	0	0	148	137	0	285
Notices to Community	0	321	0	0	0	0	321	0	0	344	118	320	1424
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	28	8	234	126	314	1621
Photo Copying	0	299	0	0	0	0	62	23	9	0	0	132	524
Property Management Contr	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
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	99	3693
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	629	805	0	0	1477
Security/DwellingLIVE Gue	0	0	847	0	0	0	0	877	0	0	0	0	1724
Security/DwellingLIVE Lic	607	607	607	607	607	607	607	607	607	607	607	607	7285
Security/Radar Certificat	0	0	0	0	0	0	0	0	0	0	120	0	120
Security/Allied Contract	46654	44157	48067	45915	46404	46411	48594	46404	46174	44100	48094	46986	557960
Security/Surveillance Cam	0	0	0	0	0	0	0	0	0	3563	0	3066	6628
Security/Transponders	0	0	1141	0	0	0	0	1141	0	0	0	1141	3423
Security/Trans (Reader Se	0	0	0	0	153	0	0	0	0	0	0	0	153

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/19 Cutoff date: 06/30/20

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
Website Hosting	310	120	900	150	170	765	2172	814	808	648	361	489	7706
General & Admin	79082	86671	83476	115096	72386	82358	18198	63459	65946	67040	67590	68932	870234
Employee Expenses													
Health Insurance	1981	1984	1981	1981	1981	1981	2372	2372	2372	2372	2372	2372	26122
Payroll Processing Fees	161	246	89	167	246	177	250	167	266	89	167	246	2272
Payroll Tax Expense	772	779	766	795	759	764	1199	882	883	799	775	780	9953
Salary/Wages (Manager)	7583	7583	7583	7583	7583	7583	7583	7583	7583	7583	7583	7583	91000
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	2501	2857	2857	2545	2610	31049
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	13505	13961	13699	13442	13591	157727
Landscape Maintenance													
Irrigation Repairs (Weste	0	0	0	506	128	0	0	0	0	535	715	0	1884
Landscape Contract (Weste	1650	1650	1650	1650	1650	1650	1650	1650	1650	1650	1650	1650	19800
Landscape Extras (Western	0	0	602	3327	1009-	170	0	0	0	906	0	313	4309
Landscape Misc (Luna & Mc	0	0	0	580	0	0	837	26	0	0	0	300	1743
Palm Tree Trimming	0	0	0	3570	0	0	0	0	0	0	0	500	4070
White Fly Spray	0	0	0	376	1100	0	0	0	1600	0	0	0	3076
Landscape Maintenanc	1650	1650	2252	10008	1869	1820	2487	1676	3250	3091	2365	2763	34881
General Repairs & Maintenance													
Beach Cleanup	0	0	0	0	0	0	0	0	7200	0	0	5980	13180
Block Wall & Fence Rpr	0	0	0	0	0	0	0	0	0	0	2000	0	2000
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	1424	1038	138	0	2465	6274
Driveway Pressure Wash	235	235	235	235	235	235	236	235	235	235	235	235	2821
Electrical Rpr	0	0	0	0	0	0	0	0	0	125	0	0	125
Fire Extinguisher Refills	0	0	0	0	0	0	0	0	0	120	0	0	120
Gate Mech Rprs (Wooden)	0	278	657	0	0	423	239	0	158	839	278	158	3029
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	220	120	220	0	220	2294
Mutt Mitt Disposable Bags	0	201	0	0	0	0	208	0	0	0	208	0	616
Painting/Re-OilingWoodwor	0	0	0	0	2480	0	0	0	0	0	0	3050	5530
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	104	52	1222	52	997	2947
Plumbing Repair	0	0	0	223	0	0	0	0	0	0	171	0	394
Roof Repair	0	0	0	0	0	0	1095	0	0	0	1095-	0	0
Sand Grading/Tractor Serv	0	0	0	0	0	250	0	0	0	0	0	0	250

Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/19 Cutoff date: 06/30/20

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
Signage	0	75-	0	0	0	0	0	0	0	337	0	0	262
Small Tools & Equipment	50	45	0	0	115	79	0	0	34	0	19	0	342
Street Sweeping	1248	1248	1248	1248	1248	1248	1248	1248	1248	1248	1248	1248	14976
General Repair & Mai	2072	2252	3659	4610	4079	5525	3980	3231	10085	4485	3115	14353	61445
Utilities													
Electricity/LS & Guard Sh	245	217	224	239	239	326	381	258	0	284	480	238	3131
Electricity/ Street Light	674	674	674	674	674	674	667	682	0	1330	686	19	7429
Gas	91	342	172	290	248	363	302	540	482	373	352	425	3979
Trash Services	3879	5697	5111	4495	3879	3879	3996	3983	3986	3990	3980	3985	50858
Water/Sewer	611	834	818	532	532	484	448	609	0	842	513	454	6677
Utilities	5500	7763	6999	6229	5571	5726	5794	6072	4468	6819	6012	5120	72074
Planned Improvements													
Block Wall Repairs	0	0	0	0	0	0	0	0	2884	704	2000-	0	1588
District Admin Office Int	0	0	0	0	0	0	0	0	0	0	1095	0	1095
Trench Drain Rpr @ 35195	0	0	0	0	6645	2749	0	1643	10500	0	0	0	21537
Planned Improvements	0	0	0	0	6645	2749	0	1643	13384	704	905-	0	24220
Non Operatinoal Items													
General Reserve Contribution													
Underground Utilities	0	18500	0	0	0	0	0	0	0	0	0	12445	30945
Non Operatinoal Item	0	18500	0	0	0	0	0	0	0	0	0	12445	30945
TOTAL EXPENSES	101315	130031	106573	149283	103454	111083	44445	89586	111095	95837	91620	117205	1251527
CURRENT YEAR NET INCOME/(	99610-	129367-	88561-	139951-	118003	258547	530	88356-	34816-	248069	71498-	86458-	113467-

Farmers & Merchants Bank
California's Strongest, since 1907

Date 6/30/20
Account No. [redacted]3278

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

Important Changes Regarding Our
Funds Availability Policy
See Insert for Details

Business Interest on Checking Summary

Account Number	[redacted]3278	Number of Enclosures	20
Beginning Balance	1,829,004.48	Statement Dates	6/01/20 thru 6/30/20
8 Deposits/Credits	8,670.49	Days in the statement period	30
57 Checks/Debits	48,940.52	Average Ledger	1,806,107.74
Service Charge	0.00	Interest Earned	74.22
Interest Paid	74.22	Annual Percentage Yield Returned	0.05%
Ending Balance	1,788,808.67	2020 Interest Paid	438.08

Deposits and Other Credits

Date	Description	Amount
6/05	County of Orange EDI PYMNT 091000014376223 7956000928 C	781.84
6/10	Deposit	720.00
6/11	County of Orange EDI PYMNT 091000014046660 7956000928 C	498.25
6/15	POS 1343 06/15/20 000054145668 STAPLES 0385 STAPLES 0385 SAN JUAN CAPI CA Card# 5891	29.08
6/18	County of Orange EDI PYMNT 091000014814851 7956000928 C	752.30
6/25	County of Orange EDI PYMNT 091000014714788 7956000928 C	5,420.36
6/26	Deposit	440.00

Continued on next page

Business Interest on Checking [redacted]3278 (continued)

Deposits and Other Credits

Date	Description	Amount
6/30	POS 1700 06/29/20 000000315961 AMAZON.COM REFUNDAMAZON.COM SEATTLE WA Card# 5891	28.66
6/30	Interest Deposit	74.22

Checks and Other Debits

Date	Description	Amount
6/01	CAPISTRANO BAY C IMPOUND 091000010381076 3953419391 CCD	78.76-
6/01	CAPISTRANO BAY C IMPOUND 091000010381077 3953419391 CCD	1,329.42-
6/01	CAPISTRANO BAY C IMPOUND 091000010381075 3953419391 CCD	4,086.90-
6/03	CALPERS 1800 122000498320068 1946207465 CCD	2,372.05-
6/04	POS 1441 06/04/20 000000817006 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	50.62-
6/05	SD GAS & ELEC PAID SDGE 122000490056310 1951184800 PP	18.93-
6/05	SD GAS & ELEC PAID SDGE 122000490057202 1951184800 PP	204.89-
6/09	USBEquipFinance CNTRCT PMT 042000014183605 9800000157	224.12-
6/09	POS 0000 06/08/20 016000374279 OC REGISTER SUBS 7147967777 CA Card# 5891	10.00-
6/10	SO CAL GAS SIMPLEPAY 122000494359910 1991052494 PPD	424.66-
6/10	POS 0916 06/10/20 000000013012 STATERBROS149 616 CAMINO DE LOS SAN CLEMENTE CA Card# 5891	18.15-
6/10	POS 1229 06/10/20 000044116640 STAPLES 0385 STAPLES 0385 SAN JUAN CAPI CA Card# 5891	71.37-
6/11	POS 0000 06/10/20 016200394204 DENAULT'S HARDWARE 2 SAN CLEMENTE CA Card# 5891	10.75-
6/11	POS 1852 06/10/20 000000408629 AMAZON.COM*MY8F72BP2 AMAZON.COM SEATTLE WA Card# 5891	16.15-
6/12	POS 1519 06/10/20 000000000005 AMAZON.COM*MY8PI4UG0 AMAZON.COM SEATTLE WA Card# 5891	32.70-
6/12	POS 0000 06/11/20 016300434452 STAPLES DIRECT 800-3333330 MA Card# 5891	71.85-

Continued on next page

Business Interest on Checking [redacted]3278 (continued)

Checks and Other Debits

Date	Description	Amount
6/15	CAPISTRANO BAY C IMPOUND 091000013802544 3953419391 CCD	88.56-
6/15	COX COMM ORG BANKDRAFT 091000015919299 3841527255 PPD	272.53-
6/15	CAPISTRANO BAY C IMPOUND 091000013802546 3953419391 CCD	1,348.00-
6/15	CAPISTRANO BAY C IMPOUND 091000013802543 3953419391 CCD	4,138.56-
6/15	POS 1344 06/15/20 000096146183 STAPLES 0385 STAPLES 0385 SAN JUAN CAPI CA Card# 5891	20.98-
6/15	POS 1358 06/15/20 000000218626 USPS PO 05199805 34281 DOHENY PARK CAPISTRANO BE CA Card# 5891	55.00-
6/16	SOUTH COAST WD WATER BILL 122000490263784 1956002977	63.80-
6/16	SOUTH COAST WD WATER BILL 122000490263297 1956002977	189.08-
6/16	SOUTH COAST WD WATER BILL 122000490263783 1956002977	260.22-
6/16	SD GAS & ELEC PAID SDGE 122000499548491 1951184800 PP	648.17-
6/16	POS 1401 06/16/20 000000600486 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	20.22-
6/23	POS 1701 06/22/20 000000037810 AMAZON.COM*MS1ZO7520 AMAZON.COM SEATTLE WA Card# 5891	11.84-
6/23	POS 1358 06/23/20 000000858320 AMAZON.COM*MS17B3VX2 AMAZON.COM SEATTLE WA Card# 5891	12.79-
6/25	CR & R INCORPORA CRR INCORP 021000027329254 9996580000	541.54-
6/25	CR & R INCORPORA CRR INCORP 021000027329248 9996580000	3,443.14-
6/25	POS 1551 06/25/20 000000000011 AMAZON.COM*MS9DI1D80 AMAZON.COM SEATTLE WA Card# 5891	28.66-
6/26	POS 1128 06/26/20 000000806568 AMAZON.COM*MS5805SX0 AMAZON.COM SEATTLE WA Card# 5891	28.00-
6/30	CAPISTRANO BAY C IMPOUND 091000014659703 3953419391 CCD	78.76-
6/30	CAPISTRANO BAY C IMPOUND 091000014659705 3953419391 CCD	1,348.00-
6/30	CAPISTRANO BAY C IMPOUND 091000014659702 3953419391 CCD	4,138.56-
6/30	POS 1745 06/29/20 000000000005 AMAZON.COM*MJ2G24ZN1 AMAZON.COM SEATTLE WA Card# 5891	21.54-