

ITEM 8a

FINANCIAL REPORT THROUGH

May 31, 2020

FOR JUNE MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Capistrano Bay Community Services District

Balance Sheet
As of 05/31/20

ASSETS

Current Assets

Checking/Savings

1010	Farmers & Merchants Bank OP	\$ 1,808,387.40	
1011	Sunwest Bank	67,704.79	
1015	LAIF Account	228,953.81	
	Total Checking/Savings		\$ 2,105,046.00

Accounts Receivable

Total Accounts Receivable		\$.00
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Other Current Assets

Total Other Current Asset		\$.00
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Total Current Assets		\$ 2,105,046.00
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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	\$ (106,352.23)	
3610	Accum Deprec-Security	(27,737.25)	
3620	Accum Deprec-Maintenance	(34,573.02)	
3630	Accum Deprec-Admin	(5,616.98)	
3640	Accum Deprec-Road System	(581,203.40)	
3650	Accum Deprec-Storm Drains	(70,138.70)	
3660	Accum Deprec-Entryway	(557,678.84)	
	Total Accum Depreciation		\$ (1,383,300.42)

Capistrano Bay Community Services District

Balance Sheet
As of 05/31/20



Total Fixed Assets	\$ 1,484,663.78

 TOTAL ASSETS	 \$ 3,589,709.78
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Capistrano Bay Community Services District

Balance Sheet
As of 05/31/20

Liabilities & Equity

Liabilities			
Current Liabilities			
2010	Prepaid Owner Assessments	\$	330.00
2020	Accounts Payable		1,385.09
	Total Accounts Payable		<u>\$ 1,715.09</u>
Other Current Liabilities			
2120	Accrued Vacation	\$	2,649.20
	Total Other Liabilities		<u>\$ 2,649.20</u>
	Total Liabilities		<u>\$ 4,364.29</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	\$	1,067,046.76
	Net Income		(27,009.27)
	Total Equity		<u>\$ 3,585,345.49</u>
	TOTAL LIABILITIES & EQUITY		<u>\$ 3,589,709.78</u> =====

Capistrano Bay Community Services District

Income/Expense Statement
Period: 05/01/20 to 05/31/20

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	.00	666.67	(666.67)	11,065.00	7,333.37	3,731.63	8,000.00
04150	Interest Income	79.80	416.67	(336.87)	6,034.54	4,583.37	1,451.17	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	8,311.83	(8,311.83)	.00	91,430.13	(91,430.13)	99,742.00
04020	Property Tax Revenue	20,042.38	40,673.00	(20,630.62)	1,040,041.63	1,016,834.00	23,207.63	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	.00	333.33	(333.33)	2,680.00	3,666.63	(986.63)	4,000.00
	Subtotal Income	20,122.18	50,401.50	(30,279.32)	1,107,312.90	1,171,187.50	(63,874.60)	1,186,391.00

EXPENSES

General & Admin

08020	Auditing Services (RAMS/CPA)	.00	941.67	941.67	10,020.00	10,358.37	338.37	11,300.00
08015	Bank Charges	.00	8.33	8.33	.00	91.63	91.63	100.00
08420	Board Mtg Rm Rental/Stipend	250.00	375.00	125.00	4,995.00	4,125.00	(870.00)	4,500.00
08010	Communications-Phone/Internet	283.76	291.67	7.91	2,866.82	3,208.37	341.55	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	275.00	275.00	300.00
08005	Depreciation Expense	10,227.80	.00	(10,227.80)	112,505.81	.00	(112,505.81)	.00
08060	Equipment - Copy Machine Leas	224.12	313.33	89.21	2,657.48	3,446.63	789.15	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	4,880.50	4,166.67	(713.83)	16,760.50	45,833.37	29,072.87	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)	161.18	.00	(161.18)	7,156.65	7,250.00	93.35	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	136.78	33.33	(103.45)	284.71	366.63	81.92	400.00
08350	Notices to Community	117.94	200.00	82.06	1,104.22	2,200.00	1,095.78	2,400.00
08237	Office Equip (Computer, Etc)	.00	166.67	166.67	130.60	1,833.37	1,702.77	2,000.00
08240	Office Supplies	125.55	250.00	124.45	1,306.72	2,750.00	1,443.28	3,000.00
08230	Photo Copying	.00	83.33	83.33	391.83	916.63	524.80	1,000.00
08210	Property Management Contract	2,000.00	2,125.00	125.00	22,000.00	23,375.00	1,375.00	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	.00	66.67	66.67	1,476.69	733.37	(743.32)	800.00
07132	Security/DwellingLIVE Guest P	.00	150.00	150.00	1,723.55	1,650.00	(73.55)	1,800.00
07131	Security/DwellingLIVE Lic Fee	607.12	620.00	12.88	6,678.32	6,820.00	141.68	7,440.00
07135	Security/Radar Certification	120.00	.00	(120.00)	120.00	150.00	30.00	150.00

Capistrano Bay Community Services District

Income/Expense Statement
Period: 05/01/20 to 05/31/20

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
07130	Security/Allied Contract	48,094.36	43,884.25	(4,210.11)	510,973.79	482,726.75	(28,247.04)	526,611.00
07139	Security/Surveillance Camara	.00	333.33	333.33	3,562.75	3,666.63	103.88	4,000.00
07136	Security/Transponders	.00	250.00	250.00	2,281.91	2,750.00	468.09	3,000.00
07137	Security/Trans (Reader Servic	.00	41.67	41.67	152.78	458.37	305.59	500.00
08410	Website Hosting	361.25	58.33	(302.92)	7,217.21	641.63	(6,575.58)	700.00
	General & Admin	67,590.36	54,384.25	(13,206.11)	801,302.21	691,906.75	(109,395.46)	746,291.00
Employee Expenses								
08265	Health Insurance	2,372.05	2,033.33	(338.72)	23,750.17	22,366.63	(1,383.54)	24,400.00
08252	Payroll Processing Fees	167.32	183.33	16.01	2,026.06	2,016.63	(9.43)	2,200.00
08255	Payroll Tax Expense	774.79	1,025.00	250.21	9,172.96	11,275.00	2,102.04	12,300.00
08258	Salary/Wages (Manager)	7,583.34	7,583.33	(.01)	83,416.74	83,416.63	(.11)	91,000.00
08264	Salary/Wages (Admin Asstnt)	2,544.75	2,766.67	221.92	28,439.25	30,433.37	1,994.12	33,200.00
08280	Training/Seminars/Travel/Meal	.00	41.67	41.67	.00	458.37	458.37	500.00
08135	Workers Comp Insurance	.00	1,700.00	1,700.00	(2,669.67)	1,700.00	4,369.67	1,700.00
	Employee Expenses	13,442.25	15,333.33	1,891.08	144,135.51	151,666.63	7,531.12	165,300.00
Landscape Maintenance								
06050	Irrigation Repairs (Western)	715.00	250.00	(465.00)	1,883.54	2,750.00	866.46	3,000.00
06010	Landscape Contract (Western)	1,650.00	1,666.67	16.67	18,150.00	18,333.37	183.37	20,000.00
06020	Landscape Extras (Western)	.00	433.33	433.33	3,996.00	4,766.63	770.63	5,200.00
06025	Landscape Misc (Luna & McGee)	.00	200.00	200.00	1,442.55	2,200.00	757.45	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	600.00	600.00	3,075.89	1,200.00	(1,875.89)	1,200.00
	Landscape Maintenance	2,365.00	3,150.00	785.00	32,117.98	33,890.00	1,772.02	36,440.00
General Repairs & Maintenance								
07060	Beach Cleanup	.00	1,250.00	1,250.00	7,200.00	13,750.00	6,550.00	15,000.00
07055	Block Wall & Fence Rpr	2,000.00	166.67	(1,833.33)	2,000.00	1,833.37	(166.63)	2,000.00
07070	Computer Consultant	.00	125.00	125.00	350.00	1,375.00	1,025.00	1,500.00
07316	Drain/Catch Basin/Filter Main	.00	925.00	925.00	3,808.98	10,175.00	6,366.02	11,100.00
07125	Driveway Pressure Wash	235.00	250.00	15.00	2,585.83	2,750.00	164.17	3,000.00
07030	Electrical Rpr	.00	225.00	225.00	125.00	2,475.00	2,350.00	2,700.00
07210	Fire Extinguisher Refills	.00	12.50	12.50	120.00	137.50	17.50	150.00
07111	Gate Mech Rprs (Wooden)	277.50	200.00	(77.50)	2,871.56	2,200.00	(671.56)	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	366.63	366.63	400.00
07315	Misc Maintenance	.00	283.33	283.33	2,074.06	3,116.63	1,042.57	3,400.00
07310	Mutt Mitt Disposable Bags	207.56	80.00	(127.56)	616.16	880.00	263.84	960.00
07035	Painting/Re-OilingWoodwork	.00	.00	.00	2,480.00	7,000.00	4,520.00	7,000.00
07140	Patrol Vehical Maintenance	.00	133.33	133.33	1,243.72	1,466.63	222.91	1,600.00
07330	Pavement Maintenance	.00	416.67	416.67	265.00	4,583.37	4,318.37	5,000.00
07410	Pest Control	52.00	116.67	64.67	1,950.00	1,283.37	(666.63)	1,400.00

Capistrano Bay Community Services District

Income/Expense Statement
Period: 05/01/20 to 05/31/20

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
07040	Plumbing Repair	171.00	50.00	(121.00)	394.00	550.00	156.00	600.00
07050	Roof Repair	(1,095.00)	100.00	1,195.00	.00	1,100.00	1,100.00	1,200.00
07320	Sand Grading/Tractor Service	.00	250.00	250.00	250.00	2,750.00	2,500.00	3,000.00
07415	Signage	.00	41.67	41.67	262.34	458.37	196.03	500.00
07420	Small Tools & Equipment	19.38	41.67	22.29	342.28	458.37	116.09	500.00
07120	Street Sweeping	1,248.00	1,250.00	2.00	13,728.00	13,750.00	22.00	15,000.00
07510	Winter Roadway Cleanup (Flood	.00	416.67	416.67	.00	4,583.37	4,583.37	5,000.00
	General Repair & Maint	3,115.44	6,367.51	3,252.07	47,092.23	81,242.61	34,150.38	87,610.00
 Utilities								
05010	Electricity/LS & Guard Shack	480.47	300.00	(180.47)	2,893.27	3,300.00	406.73	3,600.00
05020	Electricity/ Street Lights	686.18	675.00	(11.18)	7,410.22	7,425.00	14.78	8,100.00
05030	Gas	351.71	325.00	(26.71)	3,553.94	3,575.00	21.06	3,900.00
05040	Trash Services	3,980.41	4,250.00	269.59	46,873.63	46,750.00	(123.63)	51,000.00
05070	Water/Sewer	513.10	500.00	(13.10)	6,222.80	5,500.00	(722.80)	6,000.00
	Utilities	6,011.87	6,050.00	38.13	66,953.86	66,550.00	(403.86)	72,600.00
 Planned Improvements								
07710	Block Wall Repairs	(2,000.00)	416.67	2,416.67	1,588.19	4,583.37	2,995.18	5,000.00
07720	District Admin Office Int Wrk	1,095.00	570.83	(524.17)	1,095.00	6,279.13	5,184.13	6,850.00
07730	Guard Shack Rear Office Imp	.00	291.67	291.67	.00	3,208.37	3,208.37	3,500.00
07780	Trench Drain Rpr @ 35195	.00	1,066.67	1,066.67	21,537.19	11,733.37	(9,803.82)	12,800.00
	Planned Improvements	(905.00)	2,345.84	3,250.84	24,220.38	25,804.24	1,583.86	28,150.00
 Non Operatinoal Items								
General Reserve Contribution								
08820	Underground Utilities	.00	4,166.67	4,166.67	18,500.00	45,833.37	27,333.37	50,000.00
	Non Operatinoal Items	.00	4,166.67	4,166.67	18,500.00	45,833.37	27,333.37	50,000.00
TOTAL EXPENSES		91,619.92	91,797.60	177.68	1,134,322.17	1,096,893.60	(37,428.57)	1,186,391.00
Current Year Net Income/(loss		(71,497.74)	(41,396.10)	(30,101.64)	(27,009.27)	74,293.90	(101,303.17)	.00
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Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/19 Cutoff date: 05/31/20

	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	925	1160-	0	0	11065
Interest Income	1505	72	66	1451	61	69	1377	68	71	1216	80	0	6035
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	0	1040042
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	0	2680

Subtotal Income	1705	664	18011	9332	221458	369630	44975	1230	76279	343906	20122	0	1107313
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EXPENSES

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	0	2867
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	0	112506
Equipment - Copy Machine	272	272	272	272	224	248	200	224	224	224	224	0	2657
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	0	16761
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	0	7157
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	0	1104
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	0	1307
Photo Copying	0	299	0	0	0	0	62	23	9	0	0	0	392
Property Management Contr	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	0	22000
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	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	0	6678
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	0	510974
Security/Surveillance Cam	0	0	0	0	0	0	0	0	0	3563	0	0	3563
Security/Transponders	0	0	1141	0	0	0	0	1141	0	0	0	0	2282
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: 05/31/20

	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	0	7217
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General & Admin	79082	86671	83476	115096	72386	82358	18198	63459	65946	67040	67590	0	801302
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Employee Expenses													
Health Insurance	1981	1984	1981	1981	1981	1981	2372	2372	2372	2372	2372	0	23750
Payroll Processing Fees	161	246	89	167	246	177	250	167	266	89	167	0	2026
Payroll Tax Expense	772	779	766	795	759	764	1199	882	883	799	775	0	9173
Salary/Wages (Manager)	7583	7583	7583	7583	7583	7583	7583	7583	7583	7583	7583	0	83417
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	0	28439
Workers Comp Insurance	0	0	2670-	0	0	0	0	0	0	0	0	0	2670-
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Employee Expenses	13011	13195	10186	13340	12904	12905	13986	13505	13961	13699	13442	0	144136
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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	0	18150
Landscape Extras (Western	0	0	602	3327	1009-	170	0	0	0	906	0	0	3996
Landscape Misc (Luna & Mc	0	0	0	580	0	0	837	26	0	0	0	0	1443
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	1600	0	0	0	3076
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Landscape Maintenanc	1650	1650	2252	10008	1869	1820	2487	1676	3250	3091	2365	0	32118
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General Repairs & Maintenance													
Beach Cleanup	0	0	0	0	0	0	0	0	7200	0	0	0	7200
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	0	3809
Driveway Pressure Wash	235	235	235	235	235	235	236	235	235	235	235	0	2586
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	0	2872
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	0	2074
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	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	104	52	1222	52	0	1950
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: 05/31/20

	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	0	13728
<hr/>													
General Repair & Mai	2072	2252	3659	4610	4079	5525	3980	3231	10085	4485	3115	0	47092
<hr/>													
Utilities													
Electricity/LS & Guard Sh	245	217	224	239	239	326	381	258	0	284	480	0	2893
Electricity/ Street Light	674	674	674	674	674	674	667	682	0	1330	686	0	7410
Gas	91	342	172	290	248	363	302	540	482	373	352	0	3554
Trash Services	3879	5697	5111	4495	3879	3879	3996	3983	3986	3990	3980	0	46874
Water/Sewer	611	834	818	532	532	484	448	609	0	842	513	0	6223
<hr/>													
Utilities	5500	7763	6999	6229	5571	5726	5794	6072	4468	6819	6012	0	66954
<hr/>													
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
<hr/>													
Planned Improvements	0	0	0	0	6645	2749	0	1643	13384	704	905-	0	24220
<hr/>													
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	89586	111095	95837	91620	0	1134322
<hr/>													
CURRENT YEAR NET INCOME/I	99610-	129367-	88561-	139951-	118003	258547	530	88356-	34816-	248069	71498-	0	27009-
<hr/>													
=====													

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

**Thank you for banking
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Account Title

Capistrano Bay Community Services Dist

7 Tips for Avoiding Scams.
See Insert for Details.
California's Strongest, In This Together.

Business Interest on Checking Summary

Account Number	[REDACTED] 3278	Number of Enclosures	19
Beginning Balance	1,934,601.29	Statement Dates	5/01/20 thru 5/31/20
3 Deposits/Credits	20,042.38	Days in the statement period	31
51 Checks/Debits	125,718.99	Average Ledger	1,879,097.40
Service Charge	0.00	Interest Earned	79.80
Interest Paid	79.80	Annual Percentage Yield Returned	0.05%
Ending Balance	1,829,004.48	2020 Interest Paid	363.86

Deposits and Other Credits

Date	Description	Amount
5/07	County of Orange EDI PYMNT 091000014819970 7956000928 C	4,953.07
5/21	County of Orange EDI PYMNT 091000015052041 7956000928 C	10,917.05
5/22	County of Orange EDI PYMNT 091000013658250 7956000928 C	4,172.26
5/31	Interest Deposit	79.80

Checks and Other Debits

Date	Description	Amount
5/01	CAPISTRANO BAY C IMPOUND 091000010930577 3953419391 CCD	78.76-

Continued on next page

Business Interest on Checking [REDACTED] 3278 (continued)

Checks and Other Debits

Date	Description	Amount
5/01	CAPISTRANO BAY C IMPOUND 091000010930578 3953419391 CCD	1,391.40-
5/01	CAPISTRANO BAY C IMPOUND 091000010930576 3953419391 CCD	4,259.06-
5/05	POS 1047 05/05/20 000000250907 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	36.61-
5/05	POS 0000 05/04/20 012500399982 CRB*CARBONITE BACKUP 877-6654466 MA Card# 5891	151.18-
5/05	POS 1030 05/05/20 000062049309 PAYPAL *ZW USA INC 2211 North First S San Jose CA Card# 5891	207.56-
5/06	SD GAS & ELEC PAID SDGE 122000491754990 1951184800 PP	19.08-
5/06	SD GAS & ELEC PAID SDGE 122000491755876 1951184800 PP	294.66-
5/06	CALPERS 1800 122000492737474 1946207465 CCD	2,372.05-
5/11	USBEquipFinance CNTRCT PMT 042000016235291 9800000157	224.12-
5/12	SO CAL GAS SIMPLEPAY 122000496903356 1991052494 PPD	351.71-
5/12	POS 0000 05/11/20 013200332348 OC REGISTER SUBS 7147967777 CA Card# 5891	10.00-
5/14	SOUTH COAST WD WATER BILL 122000490725057 1956002977	60.31-
5/14	SOUTH COAST WD WATER BILL 122000490725056 1956002977	207.87-
5/14	POS 0000 05/13/20 013400353179 DENAULT'S HARDWARE 1 SAN JUAN CAP CA Card# 5891	44.81-
5/14	POS 0000 05/13/20 013400353178 DENAULT'S HARDWARE 1 SAN JUAN CAP CA Card# 5891	75.41-
5/15	CAPISTRANO BAY C IMPOUND 091000017629495 3953419391 CCD	88.56-
5/15	SD GAS & ELEC PAID SDGE 122000490624942 1951184800 PP	648.17-
5/15	CAPISTRANO BAY C IMPOUND 091000017629496 3953419391 CCD	1,348.00-
5/15	CAPISTRANO BAY C IMPOUND 091000017629494 3953419391 CCD	4,138.56-
5/15	POS 0000 05/14/20 013500319065 DENAULT'S HARDWARE 1 SAN JUAN CAP CA Card# 5891	5.38-
5/18	SOUTH COAST WD WATER BILL 122000493406491 1956002977	130.17-
5/18	COX COMM ORG BANKDRAFT 091000012555363 3841527255 PPD	269.70-
5/18	POS 0000 05/15/20 013600424595 DENAULT'S HARDWARE 2 SAN CLEMENTE CA Card# 5891	11.18-

Continued on next page

Business Interest on Checking [REDACTED] 3278 (continued)

Checks and Other Debits

Date	Description	Amount
5/18	POS 0000 05/15/20 013600129544 LOGMEIN*OPENVOICE LOGMEIN.COM MA Card# 5891	14.06-
5/18	POS 0917 05/18/20 000000599788 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	17.86-
5/19	POS 0817 05/19/20 000000656007 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	30.16-
5/20	POS 0000 05/19/20 014000356034 DENAULT'S HARDWARE 2 SAN CLEMENTE CA Card# 5891	19.38-
5/27	CR & R INCORPORA PPDCRRACH 121100781323748 9996580000W	541.54-
5/27	CR & R INCORPORA PPDCRRACH 121100781323732 9996580000W	3,438.87-
5/27	POS 1216 05/27/20 000050099340 STAPLES 0385 STAPLES 0385 SAN JUAN CAPI CA Card# 5891	23.69-
5/29	POS 0803 05/29/20 000000415317 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	17.23-

Checks In Number Order

Date	Check#	Amount	Date	Check#	Amount	Date	Check#	Amount
5/08	1492	34.55	5/14	1505	125.00	5/28	1518*	1,483.00
5/18	1498*	100.00	5/13	1506	704.00	5/26	1519	2,000.00
5/13	1499	839.47	5/12	1507	120.00	5/27	1520	1,237.50
5/18	1500	234.87	5/11	1508	44,099.56	5/21	1521	45,367.06
5/29	1501	3,767.00	5/13	1509	52.00	5/21	1522	120.00
5/11	1503*	11.85	5/13	1511*	1,170.00			
5/12	1504	805.03	5/13	1512	2,921.00			

* Denotes missing check numbers

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
5/01	1,928,872.07	5/08	1,930,709.45	5/14	1,878,887.31
5/05	1,928,476.72	5/11	1,886,373.92	5/15	1,872,658.64
5/06	1,925,790.93	5/12	1,885,087.18	5/18	1,871,880.80
5/07	1,930,744.00	5/13	1,879,400.71	5/19	1,871,850.64

Continued on next page

Business Interest on Checking [REDACTED] 3278 (continued)

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
5/20	1,871,831.26	5/26	1,839,433.51	5/29	1,828,924.68
5/21	1,837,261.25	5/27	1,834,191.91	5/31	1,829,004.48
5/22	1,841,433.51	5/28	1,832,708.91		

Interest Rate Summary

Date	Rate
4/30	0.050000%

End of Statement

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