Regular Meeting #662
May 26, 2020
Cover Page

**ITEM 8a**

# FINANCIAL REPORT THROUGH

# APRIL 30, 2020

## *For May Board Meeting*

## *CAPISTRANO BAY*

## *COMMUNITY SERVICES DISTRICT*

# Capistrano Bay Community Services District

Balance Sheet
As of 04/30/20

ITEM NO. 8a

ASSETS

| | | | |
|---|---|---|---|
| Current Assets | | | |
| Checking/Savings | | | |
| 1010 | Farmers & Merchants Bank OP | $ 1,869,337.85 | |
| 1011 | Sunwest Bank | 67,704.79 | |
| 1015 | LAIF Account | 228,953.81 | |
| | Total Checking/Savings | | $ 2,165,996.45 |
| Accounts Receivable | | | |
| | Total Accounts Receivable | | $ .00 |
| Other Current Assets | | | |
| | Total Other Current Asset | | $ .00 |
| | Total Current Assets | | $ 2,165,996.45 |
| Fixed Assets | | | |
| Depriciable Assets | | | |
| 3100 | Structure | $ 227,671.60 | |
| 3110 | Security | 27,796.77 | |
| 3120 | Maintenance | 35,952.00 | |
| 3130 | Administsrative | 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 | $ (105,579.42) | |
| 3610 | Accum Deprec-Security | (27,675.68) | |
| 3620 | Accum Deprec-Maintenance | (34,329.67) | |
| 3630 | Accum Deprec-Admin | (5,559.05) | |
| 3640 | Accum Deprec-Road System | (576,974.50) | |
| 3650 | Accum Deprec-Storm Drains | (69,976.46) | |
| 3660 | Accum Deprec-Entryway | (552,977.84) | |
| | Total Accum Depreciation | | $ (1,373,072.62) |

**Capistrano Bay Community Services District**
Balance Sheet
As of 04/30/20

| | | |
|---|---|---|
| Total Fixed Assets | $ 1,494,891.58 | |
| TOTAL ASSETS | | $ 3,660,888.03 |

# Capistrano Bay Community Services District

Balance Sheet
As of 04/30/20

Liabilities & Equity

| | | | | |
|---|---|---|---|---|
| Liabilities | | | | |
| Current Liabilities | | | | |
| 2010 | Prepaid Owner Assessments | $ 330.00 | | |
| 2020 | Accounts Payable | 1,065.60 | | |
| | Total Accounts Payable | | $ 1,395.60 | |
| Other Current Liabilities | | | | |
| 2120 | Accrued Vacation | $ 2,649.20 | | |
| | Total Other Liabilities | | $ 2,649.20 | |
| | Total Liabilities | | $ 4,044.80 | |
| 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 | 44,488.47 | | |
| | Total Equity | | $ 3,656,843.23 | |
| | TOTAL LIABILITIES & EQUITY | | | $ 3,660,888.03 |

# Capistrano Bay Community Services District

Income/Expense Statement

Period: 04/01/20 to 04/30/20

| 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 | .00 | .00 | .00 | .00 | .00 | 5,475.00 |
| 04110 | Development Impact Fee | (1,160.00) | 666.67 | (1,826.67) | 11,065.00 | 6,666.70 | 4,398.30 | 8,000.00 |
| 04150 | Interest Income | 1,216.36 | 416.67 | 799.69 | 5,954.74 | 4,166.70 | 1,788.04 | 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 | 83,118.30 | (83,118.30) | 99,742.00 |
| 04020 | Property Tax Revenue | 343,229.55 | 345,724.00 | (2,494.45) | 1,019,999.25 | 976,161.00 | 43,838.25 | 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 | 620.00 | 333.33 | 286.67 | 2,680.00 | 3,333.30 | (653.30) | 4,000.00 |
| | Subtotal Income | 343,905.91 | 355,452.50 | (11,546.59) | 1,087,190.72 | 1,120,786.00 | (33,595.28) | 1,186,391.00 |
| | EXPENSES | | | | | | | |
| General & Admin | | | | | | | | |
| 08020 | Auditing Services (RAMS/CPA) | .00 | 941.67 | 941.67 | 10,020.00 | 9,416.70 | (603.30) | 11,300.00 |
| 08015 | Bank Charges | .00 | 8.33 | 8.33 | .00 | 83.30 | 83.30 | 100.00 |
| 08420 | Board Mtg Rm Rental/Stipend | .00 | 375.00 | 375.00 | 4,745.00 | 3,750.00 | (995.00) | 4,500.00 |
| 08010 | Communications-Phone/Internet | 263.39 | 291.67 | 28.28 | 2,583.06 | 2,916.70 | 333.64 | 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 | 250.00 | 250.00 | 300.00 |
| 08005 | Depreciation Expense | 10,227.80 | .00 | (10,227.80) | 102,278.01 | .00 | (102,278.01) | .00 |
| 08060 | Equipment - Copy Machine Leas | 224.12 | 313.33 | 89.21 | 2,433.36 | 3,133.30 | 699.94 | 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 | .00 | 4,166.67 | 4,166.67 | 11,880.00 | 41,666.70 | 29,786.70 | 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) | 3,876.99 | 100.00 | (3,776.99) | 6,995.47 | 7,250.00 | 254.53 | 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 | 147.93 | 33.33 | (114.60) | 147.93 | 333.30 | 185.37 | 400.00 |
| 08350 | Notices to Community | 343.74 | 200.00 | (143.74) | 986.28 | 2,000.00 | 1,013.72 | 2,400.00 |
| 08237 | Office Equip (Computer, Etc) | .00 | 166.67 | 166.67 | 130.60 | 1,666.70 | 1,536.10 | 2,000.00 |
| 08240 | Office Supplies | 233.58 | 250.00 | 16.42 | 1,181.17 | 2,500.00 | 1,318.83 | 3,000.00 |
| 08230 | Photo Copying | .00 | 83.33 | 83.33 | 391.83 | 833.30 | 441.47 | 1,000.00 |
| 08210 | Property Management Contract | 2,000.00 | 2,125.00 | 125.00 | 20,000.00 | 21,250.00 | 1,250.00 | 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 | 805.03 | 66.67 | (738.36) | 1,476.69 | 666.70 | (809.99) | 800.00 |
| 07132 | Security/DwellingLIVE Guest P | .00 | 150.00 | 150.00 | 1,723.55 | 1,500.00 | (223.55) | 1,800.00 |
| 07131 | Security/DwellingLIVE Lic Fee | 607.12 | 620.00 | 12.88 | 6,071.20 | 6,200.00 | 128.80 | 7,440.00 |
| 07135 | Security/Radar Certification | .00 | 150.00 | 150.00 | .00 | 150.00 | 150.00 | 150.00 |

# Capistrano Bay Community Services District

Income/Expense Statement

Period: 04/01/20 to 04/30/20

| 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/Securitas Contract | 44,099.56 | 43,884.25 | (215.31) | 462,879.43 | 438,842.50 | (24,036.93) | 526,611.00 |
| 07139 | Security/Surveillance Camara | 3,562.75 | 333.33 | (3,229.42) | 3,562.75 | 3,333.30 | (229.45) | 4,000.00 |
| 07136 | Security/Transponders | .00 | 250.00 | 250.00 | 2,281.91 | 2,500.00 | 218.09 | 3,000.00 |
| 07137 | Security/Trans (Reader Servic | .00 | 41.67 | 41.67 | 152.78 | 416.70 | 263.92 | 500.00 |
| 08410 | Website Hosting | 647.68 | 58.33 | (589.35) | 6,855.96 | 583.30 | (6,272.66) | 700.00 |
| | General & Admin | 67,039.69 | 54,634.25 | (12,405.44) | 733,711.85 | 637,522.50 | (96,189.35) | 746,291.00 |
| Employee Expenses | | | | | | | | |
| 08265 | Health Insurance | 2,372.05 | 2,033.33 | (338.72) | 21,378.12 | 20,333.30 | (1,044.82) | 24,400.00 |
| 08252 | Payroll Processing Fees | 88.56 | 183.33 | 94.77 | 1,858.74 | 1,833.30 | (25.44) | 2,200.00 |
| 08255 | Payroll Tax Expense | 798.64 | 1,025.00 | 226.36 | 8,398.17 | 10,250.00 | 1,851.83 | 12,300.00 |
| 08258 | Salary/Wages (Manager) | 7,583.34 | 7,583.33 | (.01) | 75,833.40 | 75,833.30 | (.10) | 91,000.00 |
| 08264 | Salary/Wages (Admin Asstnt) | 2,856.50 | 2,766.67 | (89.83) | 25,894.50 | 27,666.70 | 1,772.20 | 33,200.00 |
| 08280 | Training/Seminars/Travel/Meal | .00 | 41.67 | 41.67 | .00 | 416.70 | 416.70 | 500.00 |
| 08135 | Workers Comp Insurance | .00 | .00 | .00 | (2,669.67) | .00 | 2,669.67 | 1,700.00 |
| | Employee Expenses | 13,699.09 | 13,633.33 | (65.76) | 130,693.26 | 136,333.30 | 5,640.04 | 165,300.00 |
| Landscape Maintenance | | | | | | | | |
| 06050 | Irrigation Repairs (Western) | 535.00 | 250.00 | (285.00) | 1,168.54 | 2,500.00 | 1,331.46 | 3,000.00 |
| 06010 | Landscape Contract (Western) | 1,650.00 | 1,666.67 | 16.67 | 16,500.00 | 16,666.70 | 166.70 | 20,000.00 |
| 06020 | Landscape Extras (Western) | 905.75 | 433.33 | (472.42) | 3,996.00 | 4,333.30 | 337.30 | 5,200.00 |
| 06025 | Landscape Misc (Luna & McGee) | .00 | 200.00 | 200.00 | 1,442.55 | 2,000.00 | 557.45 | 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 | .00 | .00 | 3,075.89 | 600.00 | (2,475.89) | 1,200.00 |
| | Landscape Maintenance | 3,090.75 | 2,550.00 | (540.75) | 29,752.98 | 30,740.00 | 987.02 | 36,440.00 |
| General Repairs & Maintenance | | | | | | | | |
| 07060 | Beach Cleanup | .00 | 1,250.00 | 1,250.00 | 7,200.00 | 12,500.00 | 5,300.00 | 15,000.00 |
| 07055 | Block Wall & Fence Rpr | .00 | 166.67 | 166.67 | .00 | 1,666.70 | 1,666.70 | 2,000.00 |
| 07070 | Computer Consultant | .00 | 125.00 | 125.00 | 350.00 | 1,250.00 | 900.00 | 1,500.00 |
| 07316 | Drain/Catch Basin/Filter Main | 137.88 | 925.00 | 787.12 | 3,808.98 | 9,250.00 | 5,441.02 | 11,100.00 |
| 07125 | Driveway Pressure Wash | 235.00 | 250.00 | 15.00 | 2,350.83 | 2,500.00 | 149.17 | 3,000.00 |
| 07030 | Electrical Rpr | 125.00 | 225.00 | 100.00 | 125.00 | 2,250.00 | 2,125.00 | 2,700.00 |
| 07210 | Fire Extinguisher Refills | 120.00 | 12.50 | (107.50) | 120.00 | 125.00 | 5.00 | 150.00 |
| 07111 | Gate Mech Rprs (Wooden) | 839.47 | 200.00 | (639.47) | 2,594.06 | 2,000.00 | (594.06) | 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 | 333.30 | 333.30 | 400.00 |
| 07315 | Misc Maintenance | 220.00 | 283.33 | 63.33 | 2,074.06 | 2,833.30 | 759.24 | 3,400.00 |
| 07310 | Mutt Mitt Disposable Bags | .00 | 80.00 | 80.00 | 408.60 | 800.00 | 391.40 | 960.00 |
| 07035 | Painting/Re-OilingWoodwork | .00 | 3,500.00 | 3,500.00 | 2,480.00 | 7,000.00 | 4,520.00 | 7,000.00 |
| 07140 | Patrol Vehical Maintenance | .00 | 133.33 | 133.33 | 1,243.72 | 1,333.30 | 89.58 | 1,600.00 |
| 07330 | Pavement Maintenance | .00 | 416.67 | 416.67 | 265.00 | 4,166.70 | 3,901.70 | 5,000.00 |
| 07410 | Pest Control | 1,222.00 | 116.67 | (1,105.33) | 1,898.00 | 1,166.70 | (731.30) | 1,400.00 |

# Capistrano Bay Community Services District

Income/Expense Statement

Period: 04/01/20 to 04/30/20

| 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 | 223.00 | 500.00 | 277.00 | 600.00 |
| 07050 | Roof Repair | .00 | 100.00 | 100.00 | 1,095.00 | 1,000.00 | (95.00) | 1,200.00 |
| 07320 | Sand Grading/Tractor Service | .00 | 250.00 | 250.00 | 250.00 | 2,500.00 | 2,250.00 | 3,000.00 |
| 07415 | Signage | 337.34 | 41.67 | (295.67) | 262.34 | 416.70 | 154.36 | 500.00 |
| 07420 | Small Tools & Equipment | .00 | 41.67 | 41.67 | 322.90 | 416.70 | 93.80 | 500.00 |
| 07120 | Street Sweeping | 1,248.00 | 1,250.00 | 2.00 | 12,480.00 | 12,500.00 | 20.00 | 15,000.00 |
| 07510 | Winter Roadway Cleanup (Flood | .00 | 416.67 | 416.67 | .00 | 4,166.70 | 4,166.70 | 5,000.00 |
| | General Repair & Maint | 4,484.69 | 9,867.51 | 5,382.82 | 43,976.79 | 74,875.10 | 30,898.31 | 87,610.00 |
| Utilities | | | | | | | | |
| 05010 | Electricity/LS & Guard Shack | 283.95 | 300.00 | 16.05 | 2,412.80 | 3,000.00 | 587.20 | 3,600.00 |
| 05020 | Electricity/ Street Lights | 1,330.26 | 675.00 | (655.26) | 6,724.04 | 6,750.00 | 25.96 | 8,100.00 |
| 05030 | Gas | 372.70 | 325.00 | (47.70) | 3,202.23 | 3,250.00 | 47.77 | 3,900.00 |
| 05040 | Trash Services | 3,989.74 | 4,250.00 | 260.26 | 42,893.22 | 42,500.00 | (393.22) | 51,000.00 |
| 05070 | Water/Sewer | 841.94 | 500.00 | (341.94) | 5,709.70 | 5,000.00 | (709.70) | 6,000.00 |
| | Utilities | 6,818.59 | 6,050.00 | (768.59) | 60,941.99 | 60,500.00 | (441.99) | 72,600.00 |
| Planned Improvements | | | | | | | | |
| 07710 | Block Wall Repairs | 704.00 | 416.67 | (287.33) | 3,588.19 | 4,166.70 | 578.51 | 5,000.00 |
| 07720 | District Admin Office Int Wrk | .00 | 570.83 | 570.83 | .00 | 5,708.30 | 5,708.30 | 6,850.00 |
| 07730 | Guard Shack Rear Office Imp | .00 | 291.67 | 291.67 | .00 | 2,916.70 | 2,916.70 | 3,500.00 |
| 07780 | Trench Drain Rpr @ 35195 | .00 | 1,066.67 | 1,066.67 | 21,537.19 | 10,666.70 | (10,870.49) | 12,800.00 |
| | Planned Improvements | 704.00 | 2,345.84 | 1,641.84 | 25,125.38 | 23,458.40 | (1,666.98) | 28,150.00 |
| Non Operatinoal Items | | | | | | | | |
| | General Reserve Contribution | | | | | | | |
| 08820 | Underground Utilities | .00 | 4,166.67 | 4,166.67 | 18,500.00 | 41,666.70 | 23,166.70 | 50,000.00 |
| | Non Operatinoal Items | .00 | 4,166.67 | 4,166.67 | 18,500.00 | 41,666.70 | 23,166.70 | 50,000.00 |
| | TOTAL EXPENSES | 95,836.81 | 93,247.60 | (2,589.21) | 1,042,702.25 | 1,005,096.00 | (37,606.25) | 1,186,391.00 |
| | Current Year Net Income/(loss | 248,069.10 | 262,204.90 | (14,135.80) | 44,488.47 | 115,690.00 | (71,201.53) | .00 |

# Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/19 Cutoff date: 04/30/20

| | 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 | 0 | 0 | 5955 |
| 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 | 0 | 0 | 1019999 |
| 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 | 0 | 0 | 1087191 |

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 | 0 | 0 | 4745 |
| Communications-Phone/Inte | 241 | 250 | 244 | 244 | 244 | 244 | 261 | 348 | 243 | 263 | 0 | 0 | 2583 |
| 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 | 0 | 0 | 102278 |
| Equipment - Copy Machine | 272 | 272 | 272 | 272 | 224 | 248 | 200 | 224 | 224 | 224 | 0 | 0 | 2433 |
| 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 | 0 | 0 | 11880 |
| 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 | 0 | 0 | 6995 |
| 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 | 0 | 0 | 148 |
| Notices to Community | 0 | 321 | 0 | 0 | 0 | 0 | 321 | 0 | 0 | 344 | 0 | 0 | 986 |
| 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 | 0 | 0 | 1181 |
| 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 | 0 | 0 | 20000 |
| 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 | 0 | 0 | 6071 |
| Security/Securitas Contra | 46654 | 44157 | 48067 | 45915 | 46404 | 46411 | 48594 | 46404 | 46174 | 44100 | 0 | 0 | 462879 |
| 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 |
| Website Hosting | 310 | 120 | 900 | 150 | 170 | 765 | 2172 | 814 | 808 | 648 | 0 | 0 | 6856 |

# Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/19 Cutoff date: 04/30/20

| | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| General & Admin | 79082 | 86671 | 83476 | 115096 | 72386 | 82358 | 18198 | 63459 | 65946 | 67040 | 0 | 0 | 733712 |
| Employee Expenses | | | | | | | | | | | | | |
| Health Insurance | 1981 | 1984 | 1981 | 1981 | 1981 | 1981 | 2372 | 2372 | 2372 | 2372 | 0 | 0 | 21378 |
| Payroll Processing Fees | 161 | 246 | 89 | 167 | 246 | 177 | 250 | 167 | 266 | 89 | 0 | 0 | 1859 |
| Payroll Tax Expense | 772 | 779 | 766 | 795 | 759 | 764 | 1199 | 882 | 883 | 799 | 0 | 0 | 8398 |
| Salary/Wages (Manager) | 7583 | 7583 | 7583 | 7583 | 7583 | 7583 | 7583 | 7583 | 7583 | 7583 | 0 | 0 | 75833 |
| 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 | 0 | 0 | 25895 |
| 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 | 0 | 0 | 130693 |
| Landscape Maintenance | | | | | | | | | | | | | |
| Irrigation Repairs (Weste | 0 | 0 | 0 | 506 | 128 | 0 | 0 | 0 | 0 | 535 | 0 | 0 | 1169 |
| Landscape Contract (Weste | 1650 | 1650 | 1650 | 1650 | 1650 | 1650 | 1650 | 1650 | 1650 | 1650 | 0 | 0 | 16500 |
| 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 |
| Landscape Maintenanc | 1650 | 1650 | 2252 | 10008 | 1869 | 1820 | 2487 | 1676 | 3250 | 3091 | 0 | 0 | 29753 |
| General Repairs & Maintenance | | | | | | | | | | | | | |
| Beach Cleanup | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7200 | 0 | 0 | 0 | 7200 |
| 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 | 0 | 0 | 2351 |
| 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 | 0 | 0 | 2594 |
| 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 | 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 | 104 | 52 | 1222 | 0 | 0 | 1898 |
| 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 | 337 | 0 | 0 | 262 |
| Small Tools & Equipment | 50 | 45 | 0 | 0 | 115 | 79 | 0 | 0 | 34 | 0 | 0 | 0 | 323 |

# Capistrano Bay Community Services District

Income/Expense Statement

Actual spreadsheet Start date: 07/01/19 Cutoff date: 04/30/20

| | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Street Sweeping | 1248 | 1248 | 1248 | 1248 | 1248 | 1248 | 1248 | 1248 | 1248 | 1248 | 0 | 0 | 12480 |
| General Repair & Mai | 2072 | 2252 | 3659 | 4610 | 4079 | 5525 | 3980 | 3231 | 10085 | 4485 | 0 | 0 | 43977 |
| Utilities | | | | | | | | | | | | | |
| Electricity/LS & Guard Sh | 245 | 217 | 224 | 239 | 239 | 326 | 381 | 258 | 0 | 284 | 0 | 0 | 2413 |
| Electricity/ Street Light | 674 | 674 | 674 | 674 | 674 | 674 | 667 | 682 | 0 | 1330 | 0 | 0 | 6724 |
| Gas | 91 | 342 | 172 | 290 | 248 | 363 | 302 | 540 | 482 | 373 | 0 | 0 | 3202 |
| Trash Services | 3879 | 5697 | 5111 | 4495 | 3879 | 3879 | 3996 | 3983 | 3986 | 3990 | 0 | 0 | 42893 |
| Water/Sewer | 611 | 834 | 818 | 532 | 532 | 484 | 448 | 609 | 0 | 842 | 0 | 0 | 5710 |
| Utilities | 5500 | 7763 | 6999 | 6229 | 5571 | 5726 | 5794 | 6072 | 4468 | 6819 | 0 | 0 | 60942 |
| Planned Improvements | | | | | | | | | | | | | |
| Block Wall Repairs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2884 | 704 | 0 | 0 | 3588 |
| 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 | 0 | 0 | 25125 |
| Non Operatinoal Items | | | | | | | | | | | | | |
| General Reserve Contribution | | | | | | | | | | | | | |
| Underground Utilities | 0 | 18500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18500 |
| Non Operatinoal Item | 0 | 18500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18500 |
| TOTAL EXPENSES | 101315 | 130031 | 106573 | 149283 | 103454 | 111083 | 44445 | 89586 | 111095 | 95837 | 0 | 0 | 1042702 |
| CURRENT YEAR NET INCOME/( | 99610- | 129367- | 88561- | 139951- | 118003 | 258547 | 530 | 88356- | 34816- | 248069 | 0 | 0 | 44488 |

# Farmers & Merchants Bank
*California's Strongest, since 1907.*

| | |
|---|---|
| Date | 4/30/20 |
| 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 Information
Regarding your banking during Coronavirus.
See insert for details.

## Business Interest on Checking Summary

| | | | |
|---|---|---|---|
| Account Number | [redacted]3278 | Number of Enclosures | 15 |
| Beginning Balance | 1,679,024.12 | Statement Dates | 4/01/20 thru 4/30/20 |
| 5 Deposits/Credits | 344,093.12 | Days in the statement period | 30 |
| 53 Checks/Debits | 88,585.79 | Average Ledger | 1,699,475.63 |
| Service Charge | 0.00 | Interest Earned | 69.84 |
| Interest Paid | 69.84 | Annual Percentage Yield Returned | 0.05% |
| Ending Balance | 1,934,601.29 | 2020 Interest Paid | 284.06 |

## Deposits and Other Credits

| Date | Description | Amount |
|---|---|---|
| 4/08 | POS 0000 04/07/20 009800350128 UNITED RENTALS<br>813-269-6100 CA<br>Card# 5891 | 243.57 |
| 4/09 | County of Orange EDI PYMNT 091000014730062 7956000928 C | 1,384.88 |
| 4/23 | Deposit | 340.00 |
| 4/23 | County of Orange EDI PYMNT 091000015839539 7956000928 C | 341,844.67 |
| 4/30 | Deposit | 280.00 |
| 4/30 | Interest Deposit | 69.84 |

Business Interest on Checking [redacted]3278 (continued)

## Checks and Other Debits

| Date | Description | Amount |
|---|---|---|
| 4/01 | CAPISTRANO BAY C IMPOUND 091000010068546 3953419391 CCD | 78.76- |
| 4/01 | CAPISTRANO BAY C IMPOUND 091000010068547 3953419391 CCD | 1,476.67- |
| 4/01 | CAPISTRANO BAY C IMPOUND 091000010068545 3953419391 CCD | 4,399.70- |
| 4/01 | POS 1410 04/01/20 000000788416 GANAHL LUMBER - 34162 DOHENY PARK CAPISTRANO BE CA Card# 5891 | 26.64- |
| 4/02 | POS 1344 04/01/20 000000000004 AMAZON.COM*8V4SH63B3 AMAZON.COM SEATTLE WA Card# 5891 | 113.59- |
| 4/02 | POS 0000 04/01/20 009200378130 DNH*GODADDY.COM 480-5058855 AZ Card# 5891 | 539.40- |
| 4/03 | POS 0000 04/02/20 009300350687 MICROSOFT*OFFICE 365 H MSBILL.INFO WA Card# 5891 | 99.99- |
| 4/03 | POS 0000 04/02/20 009300351169 DNH*GODADDY.COM 480-5058855 AZ Card# 5891 | 108.28- |
| 4/03 | POS 0000 04/02/20 009300285839 AGRI DRAIN CORP. 6417425211 IA Card# 5891 | 356.89- |
| 4/06 | SD GAS & ELEC PAID SDGE 122000499736059 1951184800 PP | 19.36- |
| 4/06 | SD GAS & ELEC PAID SDGE 122000499736974 1951184800 PP | 264.87- |
| 4/06 | CALPERS 1800 122000490710562 1946207465 CCD | 2,372.05- |
| 4/06 | POS 1351 04/01/20 000000000004 AMAZON.COM*CL5FE8613 AMAZON.COM SEATTLE WA Card# 5891 | 17.68- |
| 4/06 | POS 0000 04/04/20 009500134046 SIGNS BY CREATIONS UNL SAN CLEMENTE CA Card# 5891 | 95.00- |
| 4/07 | POS 0742 04/07/20 000000069427 STATERBROS149 616 CAMINO DE LOS SAN CLEMENTE CA Card# 5891 | 8.92- |
| 4/07 | POS 0724 04/07/20 000000881866 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891 | 39.85- |
| 4/08 | POS 0000 04/07/20 009800288471 DENAULT'S HARDWARE 2 SAN CLEMENTE CA Card# 5891 | 12.71- |
| 4/09 | USBEquipFinance CNTRCT PMT 042000010485181 9800000157 | 224.12- |

Continued on next page

Business Interest on Checking [redacted]3278 (continued)

## Checks and Other Debits

| Date | Description | Amount |
|---|---|---|
| 4/09 | POS 1817 04/08/20 000000716115 AMAZON.COM*FB3FL6WS3 AMAZON.COM SEATTLE WA Card# 5891 | 11.84- |
| 4/13 | SO CAL GAS SIMPLEPAY 122000496954034 1991052494 PPD | 372.70- |
| 4/14 | POS 0000 04/13/20 010400280286 OC REGISTER SUBS 7147967777 CA Card# 5891 | 10.00- |
| 4/14 | POS 1026 04/14/20 000000501714 RALPHS #0188 24871 DEL PRADO DANA POINT CA Card# 5891 | 11.84- |
| 4/14 | POS 0000 04/14/20 010500308732 ETSY.COM - BIGHITUS BROOKLYN NY Card# 5891 | 147.93- |
| 4/15 | CAPISTRANO BAY C IMPOUND 091000017293323 3953419391 CCD | 88.56- |
| 4/15 | COX COMM ORG BANKDRAFT 091000016346959 3841527255 PPD | 263.39- |
| 4/15 | SD GAS & ELEC PAID SDGE 122000499887393 1951184800 PP | 662.73- |
| 4/15 | CAPISTRANO BAY C IMPOUND 091000017293325 3953419391 CCD | 1,374.87- |
| 4/15 | CAPISTRANO BAY C IMPOUND 091000017293322 3953419391 CCD | 4,213.15- |
| 4/17 | POS 1012 04/17/20 000000553709 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891 | 21.54- |
| 4/22 | SOUTH COAST WD WATER BILL 122000497300409 1956002977 | 63.80- |
| 4/22 | SOUTH COAST WD WATER BILL 122000497299932 1956002977 | 133.53- |
| 4/22 | SOUTH COAST WD WATER BILL 122000497300408 1956002977 | 246.26- |
| 4/23 | POS 1432 04/23/20 000000504457 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891 | 16.91- |
| 4/24 | POS 0000 04/23/20 011400358242 STAPLES DIRECT 800-3333330 MA Card# 5891 | 95.87- |
| 4/27 | CR & R INCORPORA PPDCRRACH 121100789557094 1952316878W | 541.54- |
| 4/27 | CR & R INCORPORA PPDCRRACH 121100789557050 1952316878W | 3,448.20- |
| 4/27 | POS 0000 04/25/20 011601209973 GANAHL LUMBER - 2 - CA CAPO BEACH CA Card# 5891 | 7.47- |
| 4/30 | POS 1114 04/30/20 000000214912 USPS PO 05199805 34281 DOHENY PARK CAPISTRANO BE CA Card# 5891 | 4.10- |

Business Interest on Checking [redacted]3278 (continued)

## Checks In Number Order

| Date | Check# | Amount | Date | Check# | Amount | Date | Check# | Amount |
|---|---|---|---|---|---|---|---|---|
| 4/07 | 1477 | 807.50 | 4/03 | 1482 | 44,099.56 | 4/20 | 1490* | 1,483.00 |
| 4/14 | 1478 | 499.33 | 4/02 | 1483 | 52.00 | 4/17 | 1491 | 2,000.00 |
| 4/06 | 1479 | 12,500.00 | 4/03 | 1484 | 243.57 | 4/24 | 1493* | 607.12 |
| 4/20 | 1480 | 200.00 | 4/03 | 1485 | 1,170.00 | 4/15 | 1494 | 1,160.00 |
| 4/14 | 1481 | 3.00 | 4/03 | 1486 | 1,650.00 | 4/14 | 1495 | 120.00 |

* Denotes missing check numbers

## Checking Account Daily Balances

| Date | Balance | Date | Balance | Date | Balance |
|---|---|---|---|---|---|
| 4/01 | 1,673,042.35 | 4/09 | 1,609,863.62 | 4/22 | 1,596,787.99 |
| 4/02 | 1,672,337.36 | 4/13 | 1,609,490.92 | 4/23 | 1,938,955.75 |
| 4/03 | 1,624,609.07 | 4/14 | 1,608,698.82 | 4/24 | 1,938,252.76 |
| 4/06 | 1,609,340.11 | 4/15 | 1,600,936.12 | 4/27 | 1,934,255.55 |
| 4/07 | 1,608,483.84 | 4/17 | 1,598,914.58 | 4/30 | 1,934,601.29 |
| 4/08 | 1,608,714.70 | 4/20 | 1,597,231.58 | | |

## Interest Rate Summary

| Date | Rate |
|---|---|
| 3/31 | 0.050000% |

## End of Statement

Thank you for banking with Farmers & Merchants Bank.