

## **ITEM 8a**

# **FINANCIAL REPORT THROUGH**

**December 31, 2020**

**FOR JAN MEETING**

***CAPISTRANO BAY***

***COMMUNITY SERVICES DISTRICT***

# Capistrano Bay Community Services District

Balance Sheet  
As of 12/31/20

## ASSETS

### Current Assets

#### Checking/Savings

1010	Farmers & Merchants Bank OP	\$ 1,719,100.95	
1011	Sunwest Bank	311,872.01	
1015	LAIF Account	230,277.16	
	Total Checking/Savings		\$ 2,261,250.12

#### Accounts Receivable

1200	Accounts Receivable User Fee	\$ 19,582.48	
1210	A/R Annual Summer Trash Fee	100.00	
1215	A/R Railroad Fee	12,720.00	
	Total Accounts Receivable		\$ 32,402.48

#### Other Current Assets

	Total Other Current Asset		\$ .00
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	Total Current Assets		\$ 2,293,652.60
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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	\$ (111,761.90)	
3610	Accum Deprec-Security	(28,168.24)	
3620	Accum Deprec-Maintenance	(36,276.47)	
3630	Accum Deprec-Admin	(6,022.49)	
3640	Accum Deprec-Road System	(610,805.70)	
3650	Accum Deprec-Storm Drains	(71,274.38)	
3660	Accum Deprec-Entryway	(590,585.84)	

Capistrano Bay Community Services District

Balance Sheet  
As of 12/31/20



Total Accum Depreciation	_____	\$ (1,454,895.02)
		_____
Total Fixed Assets		\$ 1,413,069.18
		_____
TOTAL ASSETS		\$ 3,706,721.78
		=====

# Capistrano Bay Community Services District

Balance Sheet  
As of 12/31/20



## Liabilities & Equity

Liabilities			
Current Liabilities			
2010	Prepaid Owner Assessments	\$ .65	
2020	Accounts Payable	1,544.21	
	Total Accounts Payable	\$ 1,544.86	
Other Current Liabilities			
2120	Accrued Vacation	\$ 2,649.20	
	Total Other Liabilities	\$ 2,649.20	
	Total Liabilities	\$ 4,194.06	
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	\$ 953,081.86	
	Net Income	204,137.86	
	Total Equity	\$ 3,702,527.72	
	TOTAL LIABILITIES & EQUITY	\$ 3,706,721.78	=====

# Capistrano Bay Community Services District

Income/Expense Statement  
Period: 12/01/20 to 12/31/20

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	9,746.00	375.00	9,371.00	11,197.66	2,250.00	8,947.66	4,500.00
04150	Interest Income	39.21	391.67	(352.46)	1,623.01	2,350.02	(727.01)	4,700.00
04160	Parking - Permits & OCTA Fees	45,310.00	3,775.83	41,534.17	45,770.00	22,654.98	23,115.02	45,310.00
04020	Property Tax Revenue	373,717.21	91,625.83	282,091.38	581,132.35	549,754.98	31,377.37	1,099,510.00
04190	Summer Trash Collection	.00	250.00	(250.00)	3,500.00	1,500.00	2,000.00	3,000.00
04120	Transponder Revenue	300.00	333.33	(33.33)	3,040.00	1,999.98	1,040.02	4,000.00
04010	User Fee Revenue	.00	18,948.25	(18,948.25)	227,379.05	113,689.50	113,689.55	227,379.00
	Subtotal Income	429,112.42	115,699.91	313,412.51	879,117.07	699,674.46	179,442.61	1,393,874.00
EXPENSES								
General & Admin								
08020	Auditing Services (RAMS/CPA)	.00	945.83	945.83	2,600.00	5,674.98	3,074.98	11,350.00
08015	Bank Charges	.00	8.33	8.33	45.13	49.98	4.85	100.00
08420	Board Mtg Rm Rental/Stipend	2,995.00	375.00	(2,620.00)	2,995.00	2,250.00	(745.00)	4,500.00
08010	Communications-Phone/Internet	246.82	283.33	36.51	1,477.30	1,699.98	222.68	3,400.00
08045	Contibution-CBRA Annual Mtg	.00	.00	.00	.00	2,500.00	2,500.00	2,500.00
08050	Contribution-Pacific Legal	.00	.00	.00	10,000.00	10,000.00	.00	10,000.00
08110	Document Management	.00	25.00	25.00	86.08	150.00	63.92	300.00
08005	Depreciation Expense	10,227.80	.00	(10,227.80)	61,366.80	.00	(61,366.80)	.00
08060	Equipment - Copy Machine Leas	227.59	268.33	40.74	1,079.50	1,609.98	530.48	3,220.00
08055	Equipment-Copy Machine Cnty T	.00	.00	.00	42.80	40.00	(2.80)	40.00
08120	Legal Fees/Owen Schwerdtfeger	.00	2,083.33	2,083.33	15,432.00	12,499.98	(2,932.02)	25,000.00
08130	Liability Ins/EQ-Flood	1,201.83	1,650.00	448.17	17,249.50	9,900.00	(7,349.50)	19,800.00
08140	Memberships (LAFCO/Carb/CSDA)	3,919.00	641.67	(3,277.33)	6,585.30	3,850.02	(2,735.28)	7,700.00
08145	MHTL Survey/LCP Committee	.00	500.00	500.00	5,470.00	3,000.00	(2,470.00)	6,000.00
08490	Misc General Expenses	149.00	33.33	(115.67)	155.12	199.98	44.86	400.00
08350	Notices to Community	264.00	125.00	(139.00)	264.00	750.00	486.00	1,500.00
08237	Office Equip (Computer, Etc)	337.25	166.67	(170.58)	476.25	1,000.02	523.77	2,000.00
08240	Office Supplies	534.73	166.67	(368.06)	2,064.09	1,000.02	(1,064.07)	2,000.00
08230	Photo Copying	159.66	41.67	(117.99)	159.66	250.02	90.36	500.00
08210	Property Management Contract	2,000.00	2,125.00	125.00	12,000.00	12,750.00	750.00	25,500.00
08290	Railroad Parking Exp (OCTA)	.00	3,775.83	3,775.83	43,007.00	22,654.98	(20,352.02)	45,310.00
07138	Security/July 4 Allowance	.00	.00	.00	4,179.62	5,000.00	820.38	5,000.00
07133	Security/Bonuses for Staff	2,000.00	1,800.00	(200.00)	2,000.00	1,800.00	(200.00)	1,800.00
07134	Security/Contingencies	.00	125.00	125.00	.00	750.00	750.00	1,500.00
07132	Security/DwellingLIVE Guest P	.00	150.00	150.00	1,753.42	900.00	(853.42)	1,800.00
07131	Security/DwellingLIVE Lic Fee	607.12	620.00	12.88	3,642.72	3,720.00	77.28	7,440.00
07135	Security/Radar Certification	.00	41.67	41.67	6,615.51	250.02	(6,365.49)	500.00
07130	Security/Allied Contract	43,943.69	43,943.75	.06	263,662.14	263,662.50	.36	527,325.00
07139	Security/Surveillance Camara	.00	83.33	83.33	3,155.63	499.98	(2,655.65)	1,000.00

# Capistrano Bay Community Services District

Income/Expense Statement  
Period: 12/01/20 to 12/31/20

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
07136	Security/Transponders	.00	250.00	250.00	1,140.95	1,500.00	359.05	3,000.00
07137	Security/Trans (Reader Servic	.00	25.00	25.00	152.78	150.00	(2.78)	300.00
08410	Website Hosting	.00	170.83	170.83	681.25	1,024.98	343.73	2,050.00
	General & Admin	68,813.49	60,424.57	(8,388.92)	469,539.55	371,087.42	(98,452.13)	722,835.00
Employee Expenses								
08265	Health Insurance	2,371.34	2,300.00	(71.34)	14,231.23	13,800.00	(431.23)	27,600.00
08252	Payroll Processing Fees	369.12	225.83	(143.29)	1,156.57	1,354.98	198.41	2,710.00
08255	Payroll Tax Expense	834.87	938.33	103.46	4,941.00	5,629.98	688.98	11,260.00
08258	Salary/Wages (Manager)	7,583.34	7,583.33	(.01)	45,500.04	45,499.98	(.06)	91,000.00
08264	Salary/Wages (Admin Asstnt)	3,330.00	2,860.00	(470.00)	19,087.50	17,160.00	(1,927.50)	34,320.00
08280	Training/Seminars/Travel/Meal	.00	16.67	16.67	.00	100.02	100.02	200.00
08135	Workers Comp Insurance	.00	.00	.00	1,305.00	.00	(1,305.00)	1,700.00
	Employee Expenses	14,488.67	13,924.16	(564.51)	86,221.34	83,544.96	(2,676.38)	168,790.00
Landscape Maintenance								
06050	Irrigation Repairs (Western)	.00	166.67	166.67	80.08	1,000.02	919.94	2,000.00
06010	Landscape Contract (Western)	2,420.00	1,666.67	(753.33)	12,500.00	10,000.02	(2,499.98)	20,000.00
06020	Landscape Extras (Western)	.00	200.00	200.00	6,491.38	1,200.00	(5,291.38)	2,400.00
06025	Landscape Misc (Luna & McGee)	.00	166.67	166.67	3,679.29	1,000.02	(2,679.27)	2,000.00
06030	Palm Tree Trimming	.00	350.00	350.00	5,463.00	2,100.00	(3,363.00)	4,200.00
06055	White Fly Spray	.00	283.33	283.33	2,400.00	1,699.98	(700.02)	3,400.00
	Landscape Maintenance	2,420.00	2,833.34	413.34	30,613.75	17,000.04	(13,613.71)	34,000.00
General Repairs & Maintenance								
07060	Beach Cleanup	.00	1,250.00	1,250.00	10,756.17	7,500.00	(3,256.17)	15,000.00
07055	Block Wall & Fence Rpr	.00	166.67	166.67	3,752.26	1,000.02	(2,752.24)	2,000.00
07070	Computer Consultant	.00	83.33	83.33	675.00	499.98	(175.02)	1,000.00
07316	Drain/Catch Basin/Filter Main	.00	366.67	366.67	4,519.97	2,200.02	(2,319.95)	4,400.00
07125	Driveway Pressure Wash	242.00	242.50	.50	1,494.00	1,455.00	(39.00)	2,910.00
07030	Electrical Rpr	.00	50.00	50.00	175.00	300.00	125.00	600.00
07210	Fire Extinguisher Refills	.00	14.17	14.17	.00	85.02	85.02	170.00
07111	Gate Mech Rprs (Wooden)	.00	200.00	200.00	858.83	1,200.00	341.17	2,400.00
07020	Lighting/Holiday @ Gate Entry	.00	375.00	375.00	2,200.00	2,250.00	50.00	4,500.00
07010	Lighting Maintenance for LS	.00	33.33	33.33	805.88	199.98	(605.90)	400.00
07315	Misc Maintenance	120.00	250.00	130.00	2,008.48	1,500.00	(508.48)	3,000.00
07310	Mutt Mitt Disposable Bags	216.10	51.67	(164.43)	432.20	310.02	(122.18)	620.00
07035	Painting/Re-OilingWoodwork	.00	706.25	706.25	2,007.91	4,237.50	2,229.59	8,475.00
07140	Patrol Vehical Maintenance	.00	221.25	221.25	.00	1,327.50	1,327.50	2,655.00
07330	Pavement Maintenance	.00	416.67	416.67	.00	2,500.02	2,500.02	5,000.00
07410	Pest Control	587.00	383.75	(203.25)	2,797.00	2,302.50	(494.50)	4,605.00
07040	Plumbing Repair	.00	50.00	50.00	.00	300.00	300.00	600.00

# Capistrano Bay Community Services District

Income/Expense Statement  
Period: 12/01/20 to 12/31/20

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
07050	Roof Repair	.00	225.00	225.00	.00	1,350.00	1,350.00	2,700.00
07320	Sand Grading/Tractor Service	.00	166.67	166.67	.00	1,000.02	1,000.02	2,000.00
07415	Signage	.00	20.83	20.83	326.62	124.98	(201.64)	250.00
07420	Small Tools & Equipment	.00	41.67	41.67	286.01	250.02	(35.99)	500.00
07120	Street Sweeping	1,285.00	1,285.00	.00	7,932.00	7,710.00	(222.00)	15,420.00
07510	Winter Roadway Cleanup (Flood	.00	416.67	416.67	.00	2,500.02	2,500.02	5,000.00
	General Repair & Maint	2,450.10	7,017.10	4,567.00	41,027.33	42,102.60	1,075.27	84,205.00
Utilities								
05010	Electricity/LS & Guard Shack	439.37	300.00	(139.37)	1,802.44	1,800.00	(2.44)	3,600.00
05020	Electricity/ Street Lights	652.26	675.00	22.74	3,991.33	4,050.00	58.67	8,100.00
05030	Gas	533.20	325.00	(208.20)	2,680.70	1,950.00	(730.70)	3,900.00
05040	Trash Services	4,470.17	4,416.67	(53.50)	31,027.76	26,500.02	(4,527.74)	53,000.00
05070	Water/Sewer	452.80	575.00	122.20	3,166.26	3,450.00	283.74	6,900.00
	Utilities	6,547.80	6,291.67	(256.13)	42,668.49	37,750.02	(4,918.47)	75,500.00
Planned Improvements								
07710	Block Wall Repairs	.00	416.67	416.67	.00	2,500.02	2,500.02	5,000.00
07720	District Admin Office Int Wrk	.00	250.00	250.00	.00	1,500.00	1,500.00	3,000.00
07730	Guard Shack Rear Office Imp	.00	291.67	291.67	200.00	1,750.02	1,550.02	3,500.00
07780	Trench Drain Rpr @ 35195	.00	266.67	266.67	.00	1,600.02	1,600.02	3,200.00
	Planned Improvements	.00	1,225.01	1,225.01	200.00	7,350.06	7,150.06	14,700.00
Non Operatinoal Items								
General Reserve Contribution								
08805	General Reserve Contribution	.00	12,403.67	12,403.67	.00	74,422.02	74,422.02	148,844.00
08810	Shoreline Protection Consulta	.00	4,166.67	4,166.67	625.00	25,000.02	24,375.02	50,000.00
08815	Shoreline Protection Engineer	4,083.75	6,250.00	2,166.25	4,083.75	37,500.00	33,416.25	75,000.00
08820	Underground Utilities	.00	1,666.67	1,666.67	.00	10,000.02	10,000.02	20,000.00
	Non Operatinoal Items	4,083.75	24,487.01	20,403.26	4,708.75	146,922.06	142,213.31	293,844.00
	TOTAL EXPENSES	98,803.81	116,202.86	17,399.05	674,979.21	705,757.16	30,777.95	1,393,874.00
	Current Year Net Income/(loss	330,308.61	(502.95)	330,811.56	204,137.86	(6,082.70)	210,220.56	.00

# Capistrano Bay Community Services District

## Income/Expense Statement

Actual spreadsheet Start date: 07/01/20 Cutoff date: 12/31/20

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	Total
<b>INCOME</b>														
04140	Annual Fee for County Gate	5,475.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	5,475.00
04110	Development Impact Fee	.00	.00	.00	1,451.66	.00	9,746.00	.00	.00	.00	.00	.00	.00	11,197.66
04150	Interest Income	908.72	69.16	44.81	525.32	35.79	39.21	.00	.00	.00	.00	.00	.00	1,623.01
04160	Parking - Permits & OCTA Fees	.00	440.00	.00	.00	20.00	45,310.00	.00	.00	.00	.00	.00	.00	45,770.00
04020	Property Tax Revenue	.00	371.92	15,145.35	1,240.14	190,657.73	373,717.21	.00	.00	.00	.00	.00	.00	581,132.35
04190	Summer Trash Collection	.00	3,500.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	3,500.00
04120	Transponder Revenue	820.00	620.00	460.00	420.00	420.00	300.00	.00	.00	.00	.00	.00	.00	3,040.00
04010	User Fee Revenue	.00	227,379.05	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	227,379.05
	<b>Subtotal Income</b>	<b>7,203.72</b>	<b>232,380.13</b>	<b>15,650.16</b>	<b>3,637.12</b>	<b>191,133.52</b>	<b>429,112.42</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>879,117.07</b>
<b>EXPENSES</b>														
<b>General &amp; Admin</b>														
08020	Auditing Services (RAMS/CPA)	.00	.00	.00	.00	2,600.00	.00	.00	.00	.00	.00	.00	.00	2,600.00
08015	Bank Charges	.00	.00	45.13	.00	.00	.00	.00	.00	.00	.00	.00	.00	45.13
08420	Board Mtg Rm Rental/Stipend	.00	.00	.00	.00	.00	2,995.00	.00	.00	.00	.00	.00	.00	2,995.00
08010	Communications-Phone/Internet	244.30	246.46	246.44	246.46	246.82	246.82	.00	.00	.00	.00	.00	.00	1,477.30
08050	Contribution-Pacific Legal	.00	.00	.00	.00	10,000.00	.00	.00	.00	.00	.00	.00	.00	10,000.00
08110	Document Management	.00	66.08	.00	20.00	.00	.00	.00	.00	.00	.00	.00	.00	86.08
08005	Depreciation Expense	10,227.80	10,227.80	10,227.80	10,227.80	10,227.80	10,227.80	.00	.00	.00	.00	.00	.00	61,366.80
08060	Equipment - Copy Machine Lease	224.12	224.12	224.12	(48.04)	227.59	227.59	.00	.00	.00	.00	.00	.00	1,079.50
08055	Equipment-Copy Machine Cnty Ta	42.80	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	42.80
08120	Legal Fees/Owen Schwerdtfeger	2,902.50	10,857.00	1,130.00	542.50	.00	.00	.00	.00	.00	.00	.00	.00	15,432.00
08130	Liability Ins/EQ-Flood	14,393.76	.00	.00	.00	1,653.91	1,201.83	.00	.00	.00	.00	.00	.00	17,249.50
08140	Memberships (LAFCO/Carb/CSDA)	2,246.47	10.00	99.90	149.93	160.00	3,919.00	.00	.00	.00	.00	.00	.00	6,585.30
08145	MHTL Survey/LCP Committee	5,470.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	5,470.00
08490	Misc General Expenses	.00	.00	.00	.00	6.12	149.00	.00	.00	.00	.00	.00	.00	155.12
08350	Notices to Community	.00	.00	.00	.00	.00	264.00	.00	.00	.00	.00	.00	.00	264.00
08237	Office Equip (Computer, Etc)	.00	.00	.00	.00	139.00	337.25	.00	.00	.00	.00	.00	.00	476.25



# Capistrano Bay Community Services District

## Income/Expense Statement

Actual spreadsheet Start date: 07/01/20 Cutoff date: 12/31/20

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	Total
08240 Office Supplies	178.90	399.53	139.98	572.61	238.34	534.73	.00	.00	.00	.00	.00	.00	2,064.09
08230 Photo Copying	.00	.00	.00	.00	.00	159.66	.00	.00	.00	.00	.00	.00	159.66
08210 Property Management Contract	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	.00	.00	.00	.00	.00	.00	12,000.00
08290 Railroad Parking Exp (OCTA)	.00	.00	.00	43,007.00	.00	.00	.00	.00	.00	.00	.00	.00	43,007.00
07138 Security/July 4 Allowance	4,179.62	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	4,179.62
07133 Security/Bonuses for Staff	.00	.00	.00	.00	.00	2,000.00	.00	.00	.00	.00	.00	.00	2,000.00
07132 Security/DwellingLIVE Guest Pa	.00	876.71	.00	.00	876.71	.00	.00	.00	.00	.00	.00	.00	1,753.42
07131 Security/DwellingLIVE Lic Fee	607.12	607.12	607.12	607.12	607.12	607.12	.00	.00	.00	.00	.00	.00	3,642.72
07135 Security/Radar Certification	5,936.84	641.73	.00	36.94	.00	.00	.00	.00	.00	.00	.00	.00	6,615.51
07130 Security/Allied Contract	43,943.69	43,943.69	43,943.69	43,943.69	43,943.69	43,943.69	.00	.00	.00	.00	.00	.00	263,662.14
07139 Security/Surveillance Camara	3,155.63	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	3,155.63
07136 Security/Transponders	.00	1,140.95	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	1,140.95
07137 Security/Trans (Reader Service	152.78	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	152.78
08410 Website Hosting	.00	382.50	148.75	.00	150.00	.00	.00	.00	.00	.00	.00	.00	681.25
<b>General &amp; Admin</b>	<b>95,906.33</b>	<b>71,623.69</b>	<b>58,812.93</b>	<b>101,306.01</b>	<b>73,077.10</b>	<b>68,813.49</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>469,539.55</b>
<b>Employee Expenses</b>													
08265 Health Insurance	.00	4,745.87	2,371.34	2,371.34	2,371.34	2,371.34	.00	.00	.00	.00	.00	.00	14,231.23
08252 Payroll Processing Fees	88.56	171.76	175.71	175.71	175.71	369.12	.00	.00	.00	.00	.00	.00	1,156.57
08255 Payroll Tax Expense	824.15	813.68	845.60	811.35	811.35	834.87	.00	.00	.00	.00	.00	.00	4,941.00
08258 Salary/Wages (Manager)	7,583.34	7,583.34	7,583.34	7,583.34	7,583.34	7,583.34	.00	.00	.00	.00	.00	.00	45,500.04
08264 Salary/Wages (Admin Asstnt)	3,190.00	3,052.25	3,470.25	3,022.50	3,022.50	3,330.00	.00	.00	.00	.00	.00	.00	19,087.50
08135 Workers Comp Insurance	1,437.49	(132.49)	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	1,305.00
<b>Employee Expenses</b>	<b>13,123.54</b>	<b>16,234.41</b>	<b>14,446.24</b>	<b>13,964.24</b>	<b>13,964.24</b>	<b>14,488.67</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>86,221.34</b>
<b>Landscape Maintenance</b>													
06050 Irrigation Repairs (Western)	.00	.00	65.00	.00	15.08	.00	.00	.00	.00	.00	.00	.00	80.08
06010 Landscape Contract (Western)	1,650.00	1,650.00	1,650.00	2,010.00	3,120.00	2,420.00	.00	.00	.00	.00	.00	.00	12,500.00
06020 Landscape Extras (Western)	2,094.75	1,966.69	675.00	.00	1,754.94	.00	.00	.00	.00	.00	.00	.00	6,491.38
06025 Landscape Misc (Luna & McGee)	5.66	.00	.00	1,178.63	2,495.00	.00	.00	.00	.00	.00	.00	.00	3,679.29

# Capistrano Bay Community Services District

## Income/Expense Statement

Actual spreadsheet Start date: 07/01/20 Cutoff date: 12/31/20



	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	Total
06030 Palm Tree Trimming	.00	.00	.00	.00	5,463.00	.00	.00	.00	.00	.00	.00	.00	5,463.00
06055 White Fly Spray	.00	.00	1,600.00	.00	800.00	.00	.00	.00	.00	.00	.00	.00	2,400.00
Landscape Maintenance	3,750.41	3,616.69	3,990.00	3,188.63	13,648.02	2,420.00	.00	.00	.00	.00	.00	.00	30,613.75
<b>General Repairs &amp; Maintenance</b>													
07060 Beach Cleanup	6,597.48	550.00	.00	3,608.69	.00	.00	.00	.00	.00	.00	.00	.00	10,756.17
07055 Block Wall & Fence Rpr	1,780.00	.00	375.00	1,597.26	.00	.00	.00	.00	.00	.00	.00	.00	3,752.26
07070 Computer Consultant	.00	.00	.00	175.00	500.00	.00	.00	.00	.00	.00	.00	.00	675.00
07316 Drain/Catch Basin/Filter Maint	.00	.00	945.00	.00	3,574.97	.00	.00	.00	.00	.00	.00	.00	4,519.97
07125 Driveway Pressure Wash	235.00	235.00	235.00	235.00	312.00	242.00	.00	.00	.00	.00	.00	.00	1,494.00
07030 Electrical Rpr	.00	.00	.00	.00	175.00	.00	.00	.00	.00	.00	.00	.00	175.00
07111 Gate Mech Rprs (Wooden)	.00	.00	690.24	.00	168.59	.00	.00	.00	.00	.00	.00	.00	858.83
07020 Lighting/Holiday @ Gate Entry	.00	2,200.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	2,200.00
07010 Lighting Maintenance for LS	.00	.00	37.70	768.18	.00	.00	.00	.00	.00	.00	.00	.00	805.88
07315 Misc Maintenance	120.00	335.00	378.48	120.00	935.00	120.00	.00	.00	.00	.00	.00	.00	2,008.48
07310 Mutt Mitt Disposable Bags	.00	.00	216.10	.00	.00	216.10	.00	.00	.00	.00	.00	.00	432.20
07035 Painting/Re-OilingWoodwork	897.91	.00	1,110.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	2,007.91
07410 Pest Control	367.00	547.00	367.00	562.00	367.00	587.00	.00	.00	.00	.00	.00	.00	2,797.00
07415 Signage	303.03	23.59	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	326.62
07420 Small Tools & Equipment	45.76	.00	112.50	127.75	.00	.00	.00	.00	.00	.00	.00	.00	286.01
07120 Street Sweeping	1,248.00	1,248.00	1,248.00	1,248.00	1,655.00	1,285.00	.00	.00	.00	.00	.00	.00	7,932.00
General Repair & Maint	11,594.18	5,138.59	5,715.02	8,441.88	7,687.56	2,450.10	.00	.00	.00	.00	.00	.00	41,027.33
<b>Utilities</b>													
05010 Electricity/LS & Guard Shack	252.89	.00	525.53	266.65	318.00	439.37	.00	.00	.00	.00	.00	.00	1,802.44
05020 Electricity/ Street Lights	1,315.27	19.10	667.10	668.90	668.70	652.26	.00	.00	.00	.00	.00	.00	3,991.33
05030 Gas	417.92	418.86	438.62	419.84	452.26	533.20	.00	.00	.00	.00	.00	.00	2,680.70
05040 Trash Services	11,433.78	.00	5,606.32	5,008.32	4,509.17	4,470.17	.00	.00	.00	.00	.00	.00	31,027.76

# Capistrano Bay Community Services District

## Income/Expense Statement

Actual spreadsheet Start date: 07/01/20 Cutoff date: 12/31/20



	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	Total
<b>05070 Water/Sewer</b>	556.56	.00	1,134.27	509.63	513.00	452.80	.00	.00	.00	.00	.00	.00	3,166.26
<b>Utilities</b>	13,976.42	437.96	8,371.84	6,873.34	6,461.13	6,547.80	.00	.00	.00	.00	.00	.00	42,668.49
<b>Planned Improvements</b>													
<b>07730 Guard Shack Rear Office Imp</b>	200.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	200.00
<b>Planned Improvements</b>	200.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	200.00
<b>Non Operatinoal Items</b>													
<b>General Reserve Contribution</b>													
<b>08810 Shoreline Protection Consultan</b>	.00	.00	625.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	625.00
<b>08815 Shoreline Protection Engineer</b>	.00	.00	.00	.00	.00	4,083.75	.00	.00	.00	.00	.00	.00	4,083.75
<b>Non Operatinoal Items</b>	.00	.00	625.00	.00	.00	4,083.75	.00	.00	.00	.00	.00	.00	4,708.75
<b>TOTAL EXPENSES</b>	138,550.88	97,051.34	91,961.03	133,774.10	114,838.05	98,803.81	.00	.00	.00	.00	.00	.00	674,979.21
<b>CURRENT YEAR NET INCOME/(LOS)</b>	(131,347.16)	135,328.79	(76,310.87)	(130,136.98)	76,295.47	330,308.61	.00	.00	.00	.00	.00	.00	204,137.86

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

**Thank you for banking  
 with California's Strongest.**

**Account Title**

Capistrano Bay Community Services Dist

F&M Bank Wishes You a  
 Very Merry Christmas  
 And a Prosperous New Year

**Business Interest on Checking Summary**

Account Number	[REDACTED] 3278	Number of Enclosures	25
Beginning Balance	1,497,193.16	Statement Dates	12/01/20 thru 12/31/20
11 Deposits/Credits	383,950.21	Days in the statement period	31
59 Checks/Debits	107,923.73	Average Ledger	1,538,779.48
Service Charge	0.00	Interest Earned	39.21
Interest Paid	39.21	Annual Percentage Yield Returned	0.03%
Ending Balance	1,773,258.85	2020 Interest Paid	737.74

**Deposits and Other Credits**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
12/04	County of Orange EDI PYMNT 0910000173676107956000928 CC	762.72
12/08	POS 0000 12/07/20 034200476232 IKEA ORANGE COUNTY LLC COSTA MESA CA Card# 5891	53.88
12/10	County of Orange EDI PYMNT 0910000158960857956000928 CC	1,744.88
12/11	Deposit	1,808.00
12/16	Deposit	300.00

Continued on next page

Business Interest on Checking [REDACTED] 3278 (continued)

**Deposits and Other Credits**

Date	Description	Amount
12/17	POS 0000 12/16/20 035100167730 MSFT * E0800D1OZX 8006427676 WA Card# 5891	48.00
12/17	POS 0000 12/16/20 035100509404 IKEA ORANGE COUNTY LLC COSTA MESA CA Card# 5891	85.12
12/23	County of Orange EDI PYMNT 0910000179057957956000928 CC	371,209.61
12/29	Deposit	960.00
12/29	Deposit	3,380.00
12/29	Deposit	3,598.00
12/31	Interest Deposit	39.21

**Checks and Other Debits**

Date	Description	Amount
12/01	POS 1416 12/01/20 000000903323 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	30.16-
12/02	CAPISTRANO BAY C 3953419391 BILLING IMPOUND IMPOUND 091000012159345	82.71-
12/02	CAPISTRANO BAY C 3953419391 TAX IMPOUND IMPOUND 091000012159346	1,384.36-
12/02	CAPISTRANO BAY C 3953419391 DD IMPOUND IMPOUND 091000012159344	4,239.46-
12/02	POS 1713 12/01/20 000017140544 STATERBRO 616 STATERBRO 616 CAMI SAN CLEMENTE CA Card# 5891	10.76-
12/07	SD GAS & ELEC PAID SDGE 122000494097313 1951184800 PP	18.98-
12/07	SD GAS & ELEC PAID SDGE 122000494098060 1951184800 PP	318.38-
12/07	POS 1519 12/05/20 000063193395 STAPLES 0385 33959 DOHENY PARK SAN JUAN CAPI CA Card# 5891	323.24-
12/08	CALPERS 1800 1220004966395901946207465 CGD	2,371.34-
12/08	POS 1532 12/08/20 000000319513 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	65.77-
12/09	USBEquipFinance CNTRCT PMT 0420000130965599800000157 C	227.59-
12/09	POS 1157 12/09/20 000000143214 AMAZON.COM*Y80AK6BF3 AMAZON.COM SEATTLE WA Card# 5891	153.01-

Continued on next page

Business Interest on Checking [REDACTED] 3278 (continued)

**Checks and Other Debits**

Date	Description	Amount
12/09	POS 0000 12/08/20 034300429475 PAYPAL *ZW USA INC 4029357733 CA Card# 5891	216.10-
12/10	POS 1218 12/03/20 000000000007 AMAZON.COM*B31LH32D3 AMAZON.COM SEATTLE WA Card# 5891	51.56-
12/11	POS 0021 12/12/20 000061888888 MSFT *<E0800D10ZX> -- MSBILL.INFO WA Card# 5891	96.00-
12/14	SO CAL GAS SIMPLEPAY 122000490830384 1991052494 PPD	533.20-
12/15	SOUTH COAST WD WATER BILL 122000494028432 1956002977	65.39-
12/15	SOUTH COAST WD WATER BILL 122000494027973 1956002977	168.54-
12/15	SOUTH COAST WD WATER BILL 122000494028431 1956002977	279.29-
12/15	SD GAS & ELEC PAID SDGE 122000492191384 1951184800 PP	649.64-
12/16	COX COMM ORG BANKDRAFT 091000013970140 3841527255 PPD	246.82-
12/17	CAPISTRANO BAY C IMPOUND 0910000112539793953419391 CCD	93.00-
12/17	CAPISTRANO BAY C IMPOUND 0910000112539803953419391 CCD	1,469.97-
12/17	CAPISTRANO BAY C IMPOUND 0910000112539783953419391 CCD	4,460.65-
12/17	POS 0000 12/16/20 035100510511 USPS.COM CLICKNSHIP 800-782-6724 DC Card# 5891	8.25-
12/22	POS 0000 12/21/20 035600521220 OC REGISTER SUBS 7147967777 CA Card# 5891	10.00-
12/22	POS 1240 12/22/20 000013160043 STAPLES 0385 33959 DOHENY PARK SAN JUAN CAPI CA Card# 5891	159.66-
12/24	CR & R INCORPORA CRR INCORP 021000020235978 9996580000	558.34-
12/24	CR & R INCORPORA CRR INCORP 021000020235971 9996580000	3,911.83-
12/28	POS 1314 12/28/20 000047163155 STAPLES 0385 STAPLES 0385 SAN JUAN CAPI CA Card# 5891	44.16-
12/28	POS 1254 12/28/20 000000409373 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	51.69-
12/30	CAPISTRANO BAY C IMPOUND 0910000158706293953419391 CCD	193.41-
12/30	CAPISTRANO BAY C IMPOUND 0910000158706313953419391 CCD	1,437.95-
12/30	CAPISTRANO BAY C IMPOUND 0910000158706283953419391 CCD	4,379.64-