

ITEM 8a

FINANCIAL REPORT THROUGH

April 30, 2021

FOR MAY MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

Properties: Capistrano Bay Comm Svcs Dstrc - C/O Compass Property Mgmt, 302 N El Camino Real, Ste 100 San Clemente, CA 92672

As of: 04/30/2021

Accounting Basis: Accrual

Level of Detail: Detail View

Account Name	Balance
ASSETS	
Cash	
LAIF Account	230,893.23
Operating Cash	339,290.73
Reserve Cash	1,835,508.12
Total Cash	2,405,692.08
Accounts Receivable	-400.00
FIXED/DEPRICIABLE ASSETS	
Structure	227,671.60
Security	27,796.77
Maintenance	35,952.00
Administrative	5,332.00
Road System	1,006,119.00
Storm Drains	156,529.00
Entryway	1,408,563.83
Total FIXED/DEPRICIABLE ASSETS	2,867,964.20
ACCUMULATED DEPRECIATION	
Accum Deprec-Structure	-113,096.46
Accum Deprec-Security	-27,943.35
Accum Deprec-Maintenance	-36,276.47
Accum Deprec-Admin	-5,878.05
Accum Deprec-Road System	-610,511.79
Accum Deprec-Storm Drains	-75,194.08
Accum Deprec-Entryway	-609,390.10
Total ACCUMULATED DEPRECIATION	-1,478,290.30
TOTAL ASSETS	3,794,965.98
LIABILITIES & CAPITAL	
Liabilities	
OTHER CURRENT LIABILITIES	
Accrued Vacation	4,166.00
Total OTHER CURRENT LIABILITIES	4,166.00
Prepaid Income	230.65
Total Liabilities	4,396.65
Capital	
Retained Earnings	1,074,298.98
Appfolio Opening Balance Equity	204,137.86
Net Investment in Cap Assets	1,491,951.58
Unrestricted - Other	948,138.42
Calculated Retained Earnings	72,042.49

Balance Sheet

Account Name	Balance
Total Capital	3,790,569.33
TOTAL LIABILITIES & CAPITAL	3,794,965.98

CAPISTRANO BAY COMMUNITY SERVICES DISTRICT INCOME / EXPENSE STATEMENT

Start Date: 07/01/20 Cutoff date: 04/30/21

GL Code	Budget Names	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
INCOME														
4140	Annual Fee for County Gate	5,475												5,475
4110	Development Impact Fee Revenue				1,452		9,746	3,380	962					15,540
4150	Interest Income	909	69	45	525	36	39	408	38	42	294			2,406
4170	Late Fees / Misc. Rev/Park Cites													0
4160	Parking - Permits & OCTA Fees		440			20	45,310				-460			45,310
4020	Property Tax Revenue		372	15,145	1,240	190,658	373,717	46,195	838	80,812	337,904			1,046,880
4190	Summer Trash Collection		3,500											3,500
4120	Transponder Revenue	820	620	460	420	420	300	140	360	420	600			4,560
4010	Special Benefit / User Fee Rev.		227,379											227,379
	Total Income	7,204	232,380	15,650	3,637	191,134	429,112	50,123	2,198	81,274	338,338	0	0	1,351,050

EXPENSES	General & Admin	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
8020	Auditing Services (RAMS)					2,600		6,500	1,220					10,320
8015	Bank Charges			45					12					57
8420	Board Mtg Rm Rental / Stipend						2,995	-599	599					2,995
8010	Communications - Ph/Internet/Fax	244	246	246	246	247	247	253	249	249	249			2,477
8045	Contribution - CBRA Annual Mtg													0
8050	Contribution - Pacific Legal					10,000								10,000
8110	Document Management		66		20									86
8005	Depreciation Expense	10,228	10,228	10,228	10,228	10,228	10,228	10,228	10,228	10,228	10,228			102,278
8060	Equipment - Copy Machine Lease	224	224	224	-48	228	228	228	228	228	228			1,990
8055	Equipment - Copy Machine County Tax	43												43
8120	Legal Fees / Owen/Schwerdtfeger	2,903	10,857	1,130	543					1,320	7,900			24,652
8130	Liability Ins / EQ-Flood	14,394				1,654	1,202							17,250
8140	Memberships (LAFCO/Carb/CSDA)	2,246	10	100	150	160	3,919	460	146	112	10			7,313
8145	MHTL Survey / LCP Committee	5,470												5,470
8490	Misc General Expenses					6	149		129					284
8350	Notices to Community						264							264
8237	Office Equipment (computer, etc)					139	337				1,071			1,547
8240	Office Supplies	179	400	140	573	238	535	207	72	181	139			2,663
8230	Photo Copying						160							160
8210	Property Management Contract	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000			20,000
8290	Railroad Parking Expense - OCTA				43,007									43,007
8310	Reserve Study Update (next FY22)													0
7138	Security / Allowance for July 4th	4,180												4,180
7133	Security / Bonuses for Staff						2,000							2,000
7134	Security / Contingencies													0
7132	Security / DwellingLIVE Gst Pass		877			877					877			2,630
7131	Security / DwellingLIVE Lic Fee	607	607	607	607	607	607	607	607	607	607			6,071
7135	Security / Radar Cert/Radio Comm	5,937	642		37									6,616
7130	Security / Allied Contract	43,944	43,944	43,944	43,944	43,944	43,944	43,944	43,944	43,944	43,944			439,437
7139	Security/Surveillance Camera Maint.	3,156									648			3,804
7136	Security / Transponders		1,141					1,141						2,282
7137	Security / Trans (Reader Service)	153							400					553
8410	Website Hosting		383	149		150		149			657			1,487
	TOTALS:	95,906	71,624	58,813	101,306	73,077	68,813	65,117	59,833	58,867	68,558	0	0	721,915

CAPISTRANO BAY COMMUNITY SERVICES DISTRICT INCOME / EXPENSE STATEMENT

Start Date: 07/01/20 Cutoff date: 04/30/21

Employee Expenses		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
8265	Health Insurance		4,746	2,371	2,371	2,371	2,371	2,450	2,447	2,447	2,447			24,022
8252	Payroll Processing Fees	89	172	176	176	176	369	176	280	186	186			1,983
8255	Payroll Tax Expense	824	814	846	811	811	835	1,166	927	907	826			8,768
8258	Salary / Wages (Manager) Don	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583			75,833
8264	Salary / Wages (Admin Assistant)	3,190	3,052	3,470	3,023	3,023	3,330	2,880	3,060	3,765	3,210			32,003
8280	Training/Seminars/Travel/Meals													0
8135	Workers Comp Insurance	1,437	-132											1,305
TOTALS:		13,124	16,234	14,446	13,964	13,964	14,489	14,255	14,298	14,889	14,252	0	0	143,914

GL Code	Landscape Maintenance	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
6050	Irrigation Repairs (Western)			65		15		2,853	477					3,410
6010	Landscape Contract (Western)	1,650	1,650	1,650	2,010	3,120	2,420	2,770	1,650	1,650	3,890			22,460
6020	Landscape Extras (Western)	2,095	1,967	675		1,755					580			7,071
6025	Landscape Misc (Luna & McGee)	6			1,179	2,495		132	135					3,947
6030	Palm Tree Trimming					5,463								5,463
6055	White Fly / Bamboo Trtmnt (RPW)			1,600		800			1,600	325				4,325
TOTALS:		3,750	3,617	3,990	3,189	13,648	2,420	5,755	3,862	1,975	4,470	0	0	46,676

General Repairs & Maintenance		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
7060	Beach Cleanup	6,597	550		3,609				250					11,006
7055	Block Wall & Fence Repair	1,780		375	1,597									3,752
7070	Computer Consultant				175	500					100			775
7316	Drains / Catch Basin / Filter Maint			945		3,575		369	1,945	1,125	1,973			9,932
7125	Driveway Pressure Washing	235	235	235	235	312	242	242	242	242	242			2,462
7030	Electrical Repair					175		300						475
7210	Fire Extinguisher Refills										140			140
7111	Gate Repairs / Maint. (ALL)			690		169			158	158				1,174
7020	Lighting / Holiday @ Gate Entry		2,200					2,200						4,400
7010	Lighting Maintenance for LS			38	768									806
7315	Misc Maintenance	120	335	378	120	935	120	120	260	120	260			2,768
7310	Mutt Mitt Disposable Bags			216			216			431				863
7035	Painting / Re-Oiling Woodwork	898		1,110										2,008
7140	Patrol Vehicle Maintenance													0
7330	Pavement Maintenance													0
7410	Pest Control	367	547	367	562	367	587	367	419	337	569			4,489
7040	Plumbing Repair							265						265
7050	Roof Repair													0
7320	Sand Grading / Tractor Service								1,100					1,100
7415	Signage	303	24											327
7420	Small Tools & Equipment	46		113	128			44	11		86			427
7120	Street Sweeping	1,248	1,248	1,248	1,248	1,655	1,285	1,285	1,285	1,285	1,285			13,072
7505	Traffic Engineer Consultant													0
7510	Winter Roadway Clnup (flooding)							185						185
TOTALS:		11,594	5,139	5,715	8,442	7,688	2,450	5,377	5,671	3,698	4,654	0	0	60,427

CAPISTRANO BAY COMMUNITY SERVICES DISTRICT INCOME / EXPENSE STATEMENT

Start Date: 07/01/20 Cutoff date: 04/30/21

Utilities		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
5010	Electricity / LS & Grd Shk (5307)	253	0	526	267	318	439	0	424	363	325			2,914
5020	Electricity / Street Lts (3553/6358)	1,315	19	667	669	669	652	0	633	678	691			5,994
5030	Gas	418	419	439	420	452	533	588	518	542	535			4,863
5040	Trash Services	11,434	0	5,606	5,008	4,509	4,470	4,470	4,483	4,486	4,483			48,950
5070	Water & Sewer	557	0	1,134	510	513	453	0	424	402	445			4,438
TOTALS:		13,976	438	8,372	6,873	6,461	6,548	5,058	6,482	6,471	6,480	0	0	67,159

Planned Improvements		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
7710	Block Wall Repairs													0
7720	District Admin Office Interior Wrk													0
7730	Grd Shk Rear Office Improvement	200												200
7780	Flaggates at 6 Drains													0
TOTALS:		200	0	0	0	0	0	0	0	0	0	0	0	200

Non Operational Items		July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
8805	Gen Rsrve Contrib (minimum \$79,428)													0
8810	Shoreline Protection Consultants			625				10,000		2	16,935			27,562
8815	Shoreline Protection Engineering						4,084		1,560	1,373				7,016
8820	Undergrounding Utilities													0
TOTALS:				625			4,084	10,000	1,560	1,375	16,935	0	0	34,578

TOTAL EXPENSES:		138,551	97,051	91,961	133,774	114,838	98,804	105,562	91,706	87,274	115,348	0	0	1,074,869
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**CAPISTRANO BAY COMMUNITY SERVICES DISTRICT
INCOME / EXPENSE BUDGET COMPARISON**

Start Date: 07/01/20 Cutoff date: 04/30/21

GL Code INCOME	Budget Names	Current Period (APR)			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
4140	Annual Fee for County Gate	0	0	0	5,475	4,563	0	5,475
4110	Development Impact Fee Revenue	0	375	375	15,540	3,750	(11,790)	4,500
4150	Interest Income	294	392	98	2,406	3,917	1,511	4,700
4170	Late Fees / Misc. Rev/Park Cites	0	0	0	0	0	0	0
4160	Parking - Permits & OCTA Fees	0	3,776	3,776	45,770	37,758	(8,012)	45,310
4020	Property Tax Revenue	337,904	91,626	-246,278	1,046,880	916,258	(130,622)	1,099,510
4190	Summer Trash Collection	0	250	250	3,500	2,500	(1,000)	3,000
4120	Transponder Revenue	600	333	-267	4,560	3,333	(1,227)	4,000
4010	Special Benefit / User Fee Revenue	0	18,948	18,948	227,379	189,483	(37,897)	227,379
Subtotal Income		338,798	115,700	-223,098	1,351,510	1,161,562	(189,036)	\$ 1,393,874

EXPENSES General & Admin		Current Period (APR)			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
8020	Auditing Services (RAMS)	0	946	946	10,320	9,458	(862)	11,350
8015	Bank Charges	0	8	8	57	83	26	100
8420	Board Mtg Rm Rental / Stipend	0	375	375	2,995	3,750	755	4,500
8010	Communications - Ph/Internet/Fax	249	283	34	2,477	2,833	356	3,400
8045	Contribution - CBRA Annual Mtg	0	208	208	0	2,083	2,083	2,500
8050	Contribution - Pacific Legal	0	833	833	10,000	8,333	(1,667)	10,000
8110	Document Management	0	25	25	86	250	164	300
8005	Depreciation Expense	10,228	0	-10,228	102,278	0	(102,278)	
8060	Equipment - Copy Machine Lease	228	268	41	1,990	2,683	693	3,220
8055	Equipment - Copy Machine County Tax	0	3	3	43	33	(9)	40
8120	Legal Fees / Owen/Schwerdtfeger	7,900	2,083	-5,817	24,652	20,833	(3,819)	25,000
8130	Liability Ins / EQ-Flood	0	1,650	1,650	17,250	16,500	(750)	19,800
8140	Memberships (LAFCO/Carb/CSDA)	10	642	632	7,313	6,417	(896)	7,700
8145	MHTL Survey / LCP Committee	0	500	500	5,470	5,000	(470)	6,000
8490	Misc General Expenses	0	33	33	284	333	49	400
8350	Notices to Community	0	125	125	264	1,250	986	1,500
8237	Office Equipment (computer, etc)	1,071	167	-904	1,547	1,667	120	2,000
8240	Office Supplies	139	167	27	2,663	1,667	(996)	2,000
8230	Photo Copying	0	42	42	160	417	257	500
8210	Property Management Contract	2,000	2,125	125	20,000	21,250	1,250	25,500
8290	Railroad Parking Expense - OCTA	0	3,776	3,776	43,007	37,758	(5,249)	45,310
8310	Reserve Study Update (next FY22)	0	0	0	0	0	0	0
7138	Security / Allowance for July 4th	0	417	417	4,180	4,167	(13)	5,000
7133	Security / Bonuses for Staff	0	150	150	2,000	1,500	(500)	1,800
7134	Security / Contingencies	0	125	125	0	1,250	1,250	1,500
7132	Security / DwellingLIVE Gst Pass	877	150	-727	2,630	1,500	(1,130)	1,800
7131	Security / DwellingLIVE Lic Fee	607	620	13	6,071	6,200	129	7,440
7135	Security / Radar Cert/Radio Comm	0	42	42	6,616	417	(6,199)	500
7130	Security / Allied Contract	43,944	43,944	0	439,437	439,438	1	527,325
7139	Security/Surveillance Camera Maint.	648	83	-565	3,804	833	(2,971)	1,000
7136	Security / Transponders	0	250	250	2,282	2,500	218	3,000
7137	Security / Trans (Reader Service)	0	25	25	553	250	(303)	300
8410	Website Hosting	657	171	-486	1,487	1,708	221	2,050
TOTALS:		68,558	60,236	-8,321	721,915	602,363	(119,552)	\$ 722,835

**CAPISTRANO BAY COMMUNITY SERVICES DISTRICT
INCOME / EXPENSE BUDGET COMPARISON**

Start Date: 07/01/20 Cutoff date: 04/30/21

		Current Period (APR)			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
Employee Expenses								
8265	Heath Insurance	2,447	2,300	-147	24,022	23,000	(1,022)	27,600
8252	Payroll Processing Fees	186	226	40	1,983	2,258	275	2,710
8255	Payroll Tax Expense	826	938	113	8,768	9,383	616	11,260
8258	Salary / Wages (Manager) Don	7,583	7,583	0	75,833	75,833	(0)	91,000
8264	Salary / Wages (Admin Assistant)	3,210	2,860	-350	32,003	28,600	(3,403)	34,320
8280	Training/Seminars/Travel/Meals	0	17	17	0	167	167	200
8135	Workers Comp Insurance	0	142	142	1,305	1,417	112	1,700
TOTALS:		14,252	14,066	-186	143,914	140,658	(3,256)	\$ 168,790

GL Code	Landscape Maintenance	Actual	Budget	Variance	Actual	Budget	Variance	Yearly Budget
6050	Irrigation Repairs (Western)	0	167	167	3,410	1,667	(1,744)	2,000
6010	Landscape Contract (Western)	3,890	1,667	-2,223	22,460	16,667	(5,793)	20,000
6020	Landscape Extras (Western)	580	200	-380	7,071	2,000	(5,071)	2,400
6025	Landscape Misc (Luna & McGee)	0	167	167	3,947	1,667	(2,280)	2,000
6030	Palm Tree Trimming	0	350	350	5,463	3,500	(1,963)	4,200
6055	White Fly / Bamboo Trtmt (RPW)	0	283	283	4,325	2,833	(1,492)	3,400
TOTALS:		4,470	2,833	-1,637	46,676	28,333	(18,343)	\$ 34,000

GL Code	General Repairs & Maintenance	Actual	Budget	Variance	Actual	Budget	Variance	Yearly Budget
7060	Beach Cleanup	0	1,250	1,250	11,006	12,500	1,494	15,000
7055	Block Wall & Fence Repair	0	167	167	3,752	1,667	(2,086)	2,000
7070	Computer Consultant	100	83	-17	775	833	58	1,000
7316	Drains / Catch Basin / Filter Maint	1,973	367	-1,606	9,932	3,667	(6,265)	4,400
7125	Driveway Pressure Washing	242	243	1	2,462	2,425	(37)	2,910
7030	Electrical Repair	0	50	50	475	500	25	600
7210	Fire Extinguisher Refills	140	14	-126	140	142	2	170
7111	Gate Repairs / Maint. (ALL)	0	200	200	1,174	2,000	826	2,400
7020	Lighting / Holiday @ Gate Entry	0	375	375	4,400	3,750	(650)	4,500
7010	Lighting Maintenance for LS	0	33	33	806	333	(473)	400
7315	Misc Maintenance	260	250	-10	2,768	2,500	(268)	3,000
7310	Mutt Mitt Disposable Bags	0	52	52	863	517	(347)	620
7035	Painting / Re-Oiling Woodwork	0	706	706	2,008	7,063	5,055	8,475
7140	Patrol Vehicle Maintenance	0	221	221	0	2,213	2,213	2,655
7330	Pavement Maintenance	0	417	417	0	4,167	4,167	5,000
7410	Pest Control	569	384	-185	4,489	3,838	(652)	4,605
7040	Plumbing Repair	0	50	50	265	500	235	600
7050	Roof Repair	0	225	225	0	2,250	2,250	2,700
7320	Sand Grading / Tractor Service	0	167	167	1,100	1,667	567	2,000
7415	Signage	0	21	21	327	208	(118)	250
7420	Small Tools & Equipment	86	42	-44	427	417	(10)	500
7120	Street Sweeping	1,285	1,285	0	13,072	12,850	(222)	15,420
7505	Traffic Engineer Consultant	0	0	0	0	0	0	0
7510	Winter Roadway Clnup (flooding)	0	417	417	185	4,167	3,982	5,000
TOTALS:		4,654	7,017	2,363	60,427	70,171	9,744	\$ 84,205

**CAPISTRANO BAY COMMUNITY SERVICES DISTRICT
INCOME / EXPENSE BUDGET COMPARISON**

Start Date: 07/01/20 Cutoff date: 04/30/21

		Current Period (APR)			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
Utilities								
5010	Electricity / LS & Grd Shk (5307)	325	300	-25	2,914	3,000	86	3,600
5020	Electricity / Street Lts (3553/6358)	691	675	-16	5,994	6,750	756	8,100
5030	Gas	535	325	-210	4,863	3,250	(1,613)	3,900
5040	Trash Services	4,483	4,417	-67	48,950	44,167	(4,783)	53,000
5070	Water & Sewer	445	575	130	4,438	5,750	1,312	6,900
TOTALS:		6,480	6,292	-188	67,159	62,917	(4,243)	\$ 75,500
Planned Improvements								
7710	Block Wall Repairs	0	417	417	0	4,167	4,167	5,000
7720	District Admin Office Interior Work	0	250	250	0	2,500	2,500	3,000
7730	Grd Shk Rear Office Improvement	0	292	292	200	2,917	2,717	3,500
7780	Flapgates at 6 Drains	0	267	267	0	2,667	2,667	3,200
TOTALS:		0	1,225	1,225	200	12,250	12,050	\$ 14,700
Non Operational Items								
8805	Gen Rsrve Contrib (minimum \$79,428)	0	12,404	12,404	0	124,037	124,037	148,844
8810	Shoreline Protection Consultants	16,935	4,167	-12,768	27,562	41,667	14,105	50,000
8815	Shoreline Protection Engineering	0	6,250	6,250	7,016	62,500	55,484	75,000
8820	Undergrounding Utilities	0	1,667	1,667	0	16,667	16,667	20,000
TOTALS:		16,935	24,487	7,552	34,578	244,870	210,292	\$ 293,844.00
TOTAL EXPENSES:		115,348	116,156	808	1,074,869	1,161,562	86,692	\$ 1,393,874



2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 04/30/2021

CAPISTRANO BAY DISTRICT





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Account Number: XXXXXX2066

RETURN SERVICE REQUESTED

CAPISTRANO BAY DISTRICT
C/O COMPASS PROPERTY MGMT
302 N EL CAMINO REAL
SAN CLEMENTE CA 92672-4775

Managing Your Accounts

	Branch Name	Sunwest Bank
	Branch Number	(800)330-9890
	Mailing Address	2050 Main Street, Suite 300 Irvine, CA 92614
	Website	www.SunwestBank.com

Summary of Accounts



Have you made the switch to e-statements yet? Going paperless isn't only good for the planet, it's also a good way to stay organized by keeping all your statements in one place! If you have a consumer account, simply login to online banking, select *profile*, then scroll down to *electronic statements* and click *edit*. If you have a commercial account, call us at 800-330-9890 to get started.

Account Type	Account Number	Ending Balance
HOA CHECKING	XXXXXX2066	\$343,773.90

HOA CHECKING-XXXXXX2066

Account Summary

Date	Description	Amount
04/01/2021	Beginning Balance	\$343,629.49
	3 Credit(s) This Period	\$815.00
	1 Debit(s) This Period	\$670.59
04/30/2021	Ending Balance	\$343,773.90

Deposits

Date	Description	Amount
04/09/2021	RDC DEPOSIT	\$345.00
04/19/2021	RDC DEPOSIT	\$10.00

Electronic Credits

Date	Description	Amount
04/01/2021	LOCKBOX DEPOSIT	\$460.00

Electronic Debits

Date	Description	Amount
04/19/2021	SD GAS & ELEC PAID SDGE 005466041355	\$670.59

Daily Balances

Date	Amount	Date	Amount	Date	Amount
04/01/2021	\$344,089.49	04/09/2021	\$344,434.49	04/19/2021	\$343,773.90



Please examine immediately and report if incorrect. If no error report is received within 30 days (unless otherwise required by law) the account will be considered correct.



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

Can you spot elder financial abuse?
 Visit FMB.com/SAFE to learn more
 See insert for details.

Business Interest on Checking Summary

Account Number	[REDACTED] 3278	Number of Enclosures	14
Beginning Balance	1,653,134.20	Statement Dates	4/01/21 thru 5/02/21
5 Deposits/Credits	338,603.77	Days in the statement period	32
45 Checks/Debits	74,266.59	Average Ledger	1,712,839.44
Service Charge	0.00	Interest Earned	45.05
Interest Paid	41.89	Annual Percentage Yield Returned	0.03%
Ending Balance	1,917,513.27	2021 Interest Paid	166.74

Deposits and Other Credits

<u>Date</u>	<u>Description</u>	<u>Amount</u>
4/06	POS 0000 04/05/21 109500487788 MICROSOFT*MICROSOFT 36 MSBILL.INFO WA Card# 5891	99.99
4/08	County of Orange 7956000928 20210406017340CAPISTRANO BA EDI PYMNT 09100001510CCD	1,754.46
4/16	Deposit	180.00
4/16	Deposit	420.00
4/22	County of Orange 7956000928 20210420017426CAPISTRANO BA EDI PYMNT 09100001556CCD	336,149.32

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Business Interest on Checking [REDACTED] 3278 (continued)

Deposits and Other Credits

Date	Description	Amount
4/30	Interest Deposit	41.89

Checks and Other Debits

Date	Description	Amount
4/01	CAPISTRANO BAY C 3953419391 BILLING IMPOUND IMPOUND 09100001069CCD	87.71-
4/01	CAPISTRANO BAY C 3953419391 TAX IMPOUND IMPOUND 09100001069CCD	1,615.77-
4/01	CAPISTRANO BAY C 3953419391 DD IMPOUND IMPOUND 09100001069CCD	4,791.20-
4/02	POS 0000 04/01/21 109100553260 AIM MAIL CENTERS #19 DANA POINT CA Card# 5891	15.00-
4/02	POS 0000 04/01/21 109100552969 1000BULBS.COM 800-624-4488 TX Card# 5891	40.56-
4/05	CALPERS 1946207465 7303703641 Capistrano Bay C 1800 12200049773CCD	2,447.16-
4/05	POS 0000 04/02/21 109200566920 MICROSOFT*MICROSOFT 36 MSBILL.INFO WA Card# 5891	99.99-
4/05	POS 0000 04/03/21 109301776792 DNH*GODADDY.COM 4805058855 AZ Card# 5891	359.76-
4/06	POS 0000 04/02/21 109200486668 ORANGE CNTY WINWTR WRK FULLERTON CA Card# 5891	187.75-
4/08	SD GAS & ELEC PAID SDGE 122000492374849 1951184800 PP	20.72-
4/08	SOUTH COAST WD WATER BILL 122000492888894 1956002977	65.39-
4/08	SOUTH COAST WD WATER BILL 122000492888893 1956002977	221.85-
4/08	SD GAS & ELEC PAID SDGE 122000492374850 1951184800 PP	325.21-
4/09	USBEquipFinance 9800000157 500-0592364-00CAPISTRANO BA CNTRCT PMT 04200001900CCD	227.60-
4/09	POS 1043 04/09/21 000010444730 GANAHL LU 3416 GANAHL LU 34162 DO CAPISTRANO BE CA Card# 5891	4.84-
4/12	SOUTH COAST WD WATER BILL 122000495533199 1956002977	158.16-
4/13	SO CAL GAS SIMPLEPAY 122000496787392 1991052494 PPD	534.53-

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Business Interest on Checking [REDACTED] 3278 (continued)

Checks and Other Debits

Date	Description	Amount
4/13	POS 0000 04/12/21 110200469622 OC REGISTER SUBS 7147967777 CA Card# 5891	10.00-
4/14	POS 1120 04/14/21 000000590826 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	27.99-
4/14	POS 1847 04/13/21 0000ARJ9IS8J AMAZON.COM*6B5GM3WY3 AMAZON.COM SEATTLE WA Card# 5891	33.38-
4/15	COX COMM ORG BANKDRAFT 091000017498117 3841527255 PPD	248.99-
4/15	POS 0000 04/14/21 110400492740 DENAULT'S HARDWARE 2 SAN CLEMENTE CA Card# 5891	17.53-
4/15	POS 0000 04/14/21 110400493491 HD SUPPLY WHITE CAP #0 SAN JUAN CAP CA Card# 5891	30.15-
4/19	CAPISTRANO BAY C 3953419391 BILLING IMPOUND IMPOUND 09100001612CCD	98.00-
4/19	CAPISTRANO BAY C 3953419391 TAX IMPOUND IMPOUND 09100001612CCD	1,615.77-
4/19	CAPISTRANO BAY C 3953419391 DD IMPOUND IMPOUND 09100001612CCD	4,791.20-
4/19	POS 0000 04/17/21 110700562207 DMI* DELL BUS ONLINE 8004563355 TX Card# 5891	989.12-
4/20	POS 0000 04/19/21 110900460518 DENAULT'S HARDWARE 2 SAN CLEMENTE CA Card# 5891	4.62-
4/22	POS 0124 04/22/21 00006R32J74W AMAZON.COM*2557C6CU3 AMAZON.COM SEATTLE WA Card# 5891	40.87-
4/27	POS 0000 04/26/21 111600497441 AWARDS N MORE SAN CLEMENTE CA Card# 5891	28.02-
4/30	POS 0857 04/30/21 000000790943 SMART AND FINAL 399 34091 DOHENY PARK CAPISTRANO B CA Card# 5891	68.39-