

## **ITEM 8a**

# **FINANCIAL REPORT THROUGH**

**August 31, 2021**

**FOR SEPTEMBER 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:** 08/31/2021

**Accounting Basis:** Accrual

**Level of Detail:** Detail View

**Include Zero Balance GL Accounts:** No

Account Name	Balance
<b>ASSETS</b>	
<b>Cash</b>	
LAI Account	231,081.75
Operating Cash	178,153.90
Reserve Cash	1,924,954.36
<b>Total Cash</b>	<b>2,334,190.01</b>
Accounts Receivable	27,387.84
<b>FIXED/DEPRICIABLE ASSETS</b>	
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
<b>Total FIXED/DEPRICIABLE ASSETS</b>	<b>2,867,964.20</b>
<b>ACCUMULATED DEPRECIATION</b>	
Accum Deprec-Structure	-114,642.08
Accum Deprec-Security	-28,066.49
Accum Deprec-Maintenance	-36,763.17
Accum Deprec-Admin	-5,993.91
Accum Deprec-Road System	-618,969.59
Accum Deprec-Storm Drains	-75,518.56
Accum Deprec-Entryway	-618,792.10
<b>Total ACCUMULATED DEPRECIATION</b>	<b>-1,498,745.90</b>
<b>TOTAL ASSETS</b>	<b>3,730,796.15</b>
<b>LIABILITIES &amp; CAPITAL</b>	
<b>Liabilities</b>	
<b>OTHER CURRENT LIABILITIES</b>	
Accrued Vacation	4,166.00
<b>Total OTHER CURRENT LIABILITIES</b>	<b>4,166.00</b>
Prepaid Income	2,152.71
<b>Total Liabilities</b>	<b>6,318.71</b>
<b>Capital</b>	
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

## Balance Sheet

Account Name	Balance
Calculated Retained Earnings	50,552.31
Calculated Prior Years Retained Earnings	-44,601.71
<b>Total Capital</b>	<b>3,724,477.44</b>
TOTAL LIABILITIES & CAPITAL	<b>3,730,796.15</b>



## Income Statement - 12 Month

### Compass Property Management Corporation

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

Period Range: Jul 2021 to Aug 2021

Accounting Basis: Accrual

Level of Detail: Detail View

Include Zero Balance GL Accounts: No

Account Name	Jul 2021	Aug 2021	Total
<b>Operating Income &amp; Expense</b>			
<b>Income</b>			
<b>INCOME</b>			
Special Benefit Fee	227,379.05	0.00	227,379.05
Property Tax Revenue	21,018.17	493.52	21,511.69
Transponder Revenue	885.00	0.00	885.00
Interest Income	236.75	48.51	285.26
Summer Trash Collection	210.00	3,675.00	3,885.00
<b>Total INCOME</b>	<b>249,728.97</b>	<b>4,217.03</b>	<b>253,946.00</b>
<b>Total Operating Income</b>	<b>249,728.97</b>	<b>4,217.03</b>	<b>253,946.00</b>
<b>Expense</b>			
<b>UTILITIES</b>			
Electricity/LS & Guard Shack	303.70	279.41	583.11
Electricity/ Street Lights	691.39	691.39	1,382.78
Gas	485.91	442.94	928.85
Trash Services	4,761.67	6,706.43	11,468.10
Water/Sewer	574.25	679.68	1,253.93
<b>Total UTILITIES</b>	<b>6,816.92</b>	<b>8,799.85</b>	<b>15,616.77</b>
<b>GENERAL &amp; ADMIN</b>			
Security/Allied Contract	43,943.69	43,943.69	87,887.38
Security/DwellingLIVE Lic Fee	607.12	607.12	1,214.24
Security/Transponders	0.00	1,180.95	1,180.95
Security/July 4 Allowance	2,579.55	0.00	2,579.55
Communications-Phone/Internet	249.50	248.99	498.49
Contibution-CBRA Annual Mtg	0.00	2,500.00	2,500.00
Contr bution-Pacific Legal	0.00	10,000.00	10,000.00
Equipment - Copy Machine Lease	227.60	227.60	455.20
Legal Fees/Owen/Schwerdtfeger	0.00	4,530.00	4,530.00
Liability Ins/EQ-Flood	19,171.54	0.00	19,171.54
Memberships (LAFCO/Carb/CSDA)	2,312.82	20.00	2,332.82
MHTL Survey/LCP Committee	0.00	5,500.00	5,500.00
Property Management Contract	2,000.00	2,200.00	4,200.00
Office Equip (Computer, Etc)	58.13	136.05	194.18
Office Supplies	201.57	135.44	337.01
Board Mtg Rm Rental/Stipend	125.00	125.00	250.00
<b>Total GENERAL &amp; ADMIN</b>	<b>71,476.52</b>	<b>71,354.84</b>	<b>142,831.36</b>
<b>LANDSCAPE MAINTENANCE</b>			
Landscape Contract (Western)	2,340.00	2,340.00	4,680.00
Landscape Misc (Luna & McGee)	0.00	115.00	115.00
Irrigation Repairs (Western)	0.00	545.31	545.31

## Income Statement - 12 Month

Account Name	Jul 2021	Aug 2021	Total
Wht Fly / Bamboo Trmnt RPW	0.00	1,950.00	1,950.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>2,340.00</b>	<b>4,950.31</b>	<b>7,290.31</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>			
Beach Cleanup	0.00	795.00	795.00
Gate Repairs/Maint. (ALL)	0.00	157.75	157.75
Street Sweeping	1,285.00	1,285.00	2,570.00
Driveway Pressure Wash	242.00	242.00	484.00
Mutt Mitt Disposable Bags	475.81	0.00	475.81
Misc Maintenance	470.00	120.00	590.00
Pest Control	389.05	389.05	778.10
Small Tools & Equipment	0.00	60.29	60.29
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>2,861.86</b>	<b>3,049.09</b>	<b>5,910.95</b>
<b>PLANNED IMPROVEMENTS</b>			
Vacant Lot Purchase	0.00	750.00	750.00
<b>Total PLANNED IMPROVEMENTS</b>	<b>0.00</b>	<b>750.00</b>	<b>750.00</b>
<b>EMPLOYEE EXPENSES</b>			
Workers Comp Insurance	1,158.62	0.00	1,158.62
Payroll Processing Fees	196.27	196.27	392.54
Payroll Tax Expense	859.37	880.53	1,739.90
Salary/Wages (Manager)	7,583.34	7,999.34	15,582.68
Salary/Wages (Admin Asstnt)	3,650.25	3,510.75	7,161.00
Health Insurance	2,447.16	2,447.40	4,894.56
<b>Total EMPLOYEE EXPENSES</b>	<b>15,895.01</b>	<b>15,034.29</b>	<b>30,929.30</b>
<b>NON-OPERATIONAL ITEMS</b>			
Shoreline Protection Consultants	0.00	65.00	65.00
<b>Total NON-OPERATIONAL ITEMS</b>	<b>0.00</b>	<b>65.00</b>	<b>65.00</b>
<b>Total Operating Expense</b>	<b>99,390.31</b>	<b>104,003.38</b>	<b>203,393.69</b>
<b>NOI - Net Operating Income</b>	<b>150,338.66</b>	<b>-99,786.35</b>	<b>50,552.31</b>
Total Income	249,728.97	4,217.03	253,946.00
Total Expense	99,390.31	104,003.38	203,393.69
<b>Net Income</b>	<b>150,338.66</b>	<b>-99,786.35</b>	<b>50,552.31</b>

## Annual Budget - Comparative

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

**As of:** Aug 2021

**Additional Account Types:** None

**Accounting Basis:** Accrual

**Level of Detail:** Detail View

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
<b>Income</b>							
<b>INCOME</b>							
Special Benefit Fee	0.00	0.00	0.00	227,379.05	227,379.00	0.05	227,379.00
Property Tax Revenue	493.52	94,531.50	-94,037.98	21,511.69	189,063.00	-167,551.31	1,134,378.00
Development Impact Fee	0.00	2,583.34	-2,583.34	0.00	5,166.68	-5,166.68	31,000.00
Transponder Revenue	0.00	333.34	-333.34	885.00	666.68	218.32	4,000.00
Annual Fee for County Gate	0.00	0.00	0.00	0.00	0.00	0.00	5,475.00
Interest Income	48.51	333.34	-284.83	285.26	666.68	-381.42	4,000.00
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	0.00	45,310.00
Summer Trash Collection	3,675.00	3,885.00	-210.00	3,885.00	3,885.00	0.00	3,885.00
<b>Total INCOME</b>	<b>4,217.03</b>	<b>101,666.52</b>	<b>-97,449.49</b>	<b>253,946.00</b>	<b>426,827.04</b>	<b>-172,881.04</b>	<b>1,455,427.00</b>
<b>Total Operating Income</b>	<b>4,217.03</b>	<b>101,666.52</b>	<b>-97,449.49</b>	<b>253,946.00</b>	<b>426,827.04</b>	<b>-172,881.04</b>	<b>1,455,427.00</b>
<b>Expense</b>							
<b>UTILITIES</b>							
Electricity/LS & Guard Shack	279.41	320.00	40.59	583.11	640.00	56.89	3,840.00
Electricity/ Street Lights	691.39	692.09	0.70	1,382.78	1,384.18	1.40	8,305.00
Gas	442.94	535.00	92.06	928.85	1,070.00	141.15	6,420.00
Trash Services	6,706.43	4,933.42	-1,773.01	11,468.10	9,866.84	-1,601.26	59,201.00
Water/Sewer	679.68	500.00	-179.68	1,253.93	1,000.00	-253.93	6,000.00
<b>Total UTILITIES</b>	<b>8,799.85</b>	<b>6,980.51</b>	<b>-1,819.34</b>	<b>15,616.77</b>	<b>13,961.02</b>	<b>-1,655.75</b>	<b>83,766.00</b>
<b>GENERAL &amp; ADMIN</b>							
Security/Allied Contract	43,943.69	45,286.00	1,342.31	87,887.38	90,572.00	2,684.62	543,432.00
Security/DwellingLIVE Lic Fee	607.12	607.09	-0.03	1,214.24	1,214.18	-0.06	7,285.00
Security/DwellingLIVE Guest Passes	0.00	220.84	220.84	0.00	441.68	441.68	2,650.00
Security/Bonuses for Staff	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
Security/Contingencies	0.00	41.67	41.67	0.00	83.34	83.34	500.00
Security/Transponders	1,180.95	200.00	-980.95	1,180.95	400.00	-780.95	2,400.00
Security/Trans (Reader Service)	0.00	50.00	50.00	0.00	100.00	100.00	600.00

## Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Security/July 4 Allowance	0.00	0.00	0.00	2,579.55	5,000.00	2,420.45	5,000.00
Security/Surveillance Camara	0.00	83.34	83.34	0.00	166.68	166.68	1,000.00
Communications-Phone/Internet	248.99	372.84	123.85	498.49	745.68	247.19	4,474.00
Bank Charges	0.00	8.34	8.34	0.00	16.68	16.68	100.00
Auditing Services (RAMS)	0.00	972.09	972.09	0.00	1,944.18	1,944.18	11,665.00
Contibution-CBRA Annual Mtg	2,500.00	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00
Contribution-Pacific Legal	10,000.00	11,000.00	1,000.00	10,000.00	11,000.00	1,000.00	11,000.00
Equipment-Copy Machine Cnty Ta	0.00	4.17	4.17	0.00	8.34	8.34	50.00
Equipment - Copy Machine Lease	227.60	251.67	24.07	455.20	503.34	48.14	3,020.00
Document Management	0.00	25.00	25.00	0.00	50.00	50.00	300.00
Legal Fees/Owen/Schwerdtfeger	4,530.00	2,083.34	-2,446.66	4,530.00	4,166.68	-363.32	25,000.00
Liability Ins/EQ-Flood	0.00	0.00	0.00	19,171.54	20,200.00	1,028.46	20,200.00
Memberships (LAFCO/Carb/CSDA)	20.00	675.00	655.00	2,332.82	1,350.00	-982.82	8,100.00
MHTL Survey/LCP Committee	5,500.00	6,900.00	1,400.00	5,500.00	6,900.00	1,400.00	6,900.00
Property Management Contract	2,200.00	2,325.00	125.00	4,200.00	4,650.00	450.00	27,900.00
Photo Copying	0.00	41.67	41.67	0.00	83.34	83.34	500.00
Office Equip (Computer, Etc)	136.05	166.67	30.62	194.18	333.34	139.16	2,000.00
Office Supplies	135.44	250.00	114.56	337.01	500.00	162.99	3,000.00
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	0.00	0.00	0.00	44,927.00
Notices to Community	0.00	125.00	125.00	0.00	250.00	250.00	1,500.00
Website Hosting	0.00	170.84	170.84	0.00	341.68	341.68	2,050.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	250.00	750.00	500.00	4,500.00
Misc General Expenses	0.00	33.34	33.34	0.00	66.68	66.68	400.00
<b>Total GENERAL &amp; ADMIN</b>	<b>71,354.84</b>	<b>74,768.91</b>	<b>3,414.07</b>	<b>142,831.36</b>	<b>154,337.82</b>	<b>11,506.46</b>	<b>744,953.00</b>
<b>LANDSCAPE MAINTENANCE</b>							
Landscape Contract (Western)	2,340.00	2,340.00	0.00	4,680.00	4,680.00	0.00	28,080.00
Landscape Extras (Western)	0.00	487.50	487.50	0.00	975.00	975.00	5,850.00
Landscape Misc (Luna & McGee)	115.00	166.67	51.67	115.00	333.34	218.34	2,000.00
Palm Tree Trimming	0.00	433.34	433.34	0.00	866.68	866.68	5,200.00

## Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Irrigation Repairs (Western)	545.31	659.00	113.69	545.31	1,318.00	772.69	7,908.00
Wht Fly / Bamboo Trmnt RPW	1,950.00	429.17	-1,520.83	1,950.00	858.34	-1,091.66	5,150.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>4,950.31</b>	<b>4,515.68</b>	<b>-434.63</b>	<b>7,290.31</b>	<b>9,031.36</b>	<b>1,741.05</b>	<b>54,188.00</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>							
Lighting Maintenance for LS	0.00	41.67	41.67	0.00	83.34	83.34	500.00
Lighting/Holiday @ Gate Entry	0.00	0.00	0.00	0.00	0.00	0.00	4,500.00
Electrical Repair	0.00	41.67	41.67	0.00	83.34	83.34	500.00
Painting/Re-Oiling Woodwork	0.00	770.84	770.84	0.00	1,541.68	1,541.68	9,250.00
Plumbing Repair	0.00	41.67	41.67	0.00	83.34	83.34	500.00
Roof Repair	0.00	166.67	166.67	0.00	333.34	333.34	2,000.00
Block Wall & Fence Repair	0.00	166.67	166.67	0.00	333.34	333.34	2,000.00
Beach Cleanup	795.00	1,250.00	455.00	795.00	2,500.00	1,705.00	15,000.00
Computer Consultant	0.00	83.34	83.34	0.00	166.68	166.68	1,000.00
Gate Repairs/Maint. (ALL)	157.75	205.00	47.25	157.75	410.00	252.25	2,460.00
Street Sweeping	1,285.00	1,285.00	0.00	2,570.00	2,570.00	0.00	15,420.00
Driveway Pressure Wash	242.00	242.50	0.50	484.00	485.00	1.00	2,910.00
Patrol Vehical Maintenance	0.00	139.17	139.17	0.00	278.34	278.34	1,670.00
Fire Extinguisher Refills	0.00	15.84	15.84	0.00	31.68	31.68	190.00
Mutt Mitt Disposable Bags	0.00	71.67	71.67	475.81	143.34	-332.47	860.00
Misc Maintenance	120.00	250.00	130.00	590.00	500.00	-90.00	3,000.00
Drain/Catch Basin/ Filter Maint	0.00	416.67	416.67	0.00	833.34	833.34	5,000.00
Sand Grading/ Tractor Service	0.00	166.67	166.67	0.00	333.34	333.34	2,000.00
Pavement Maintenance	0.00	1,750.00	1,750.00	0.00	3,500.00	3,500.00	21,000.00
Pest Control	389.05	428.75	39.70	778.10	857.50	79.40	5,145.00
Signage	0.00	25.00	25.00	0.00	50.00	50.00	300.00
Small Tools & Equipment	60.29	33.34	-26.95	60.29	66.68	6.39	400.00
Winter Roadway Cleanup (Flood)	0.00	416.67	416.67	0.00	833.34	833.34	5,000.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>3,049.09</b>	<b>8,008.81</b>	<b>4,959.72</b>	<b>5,910.95</b>	<b>16,017.62</b>	<b>10,106.67</b>	<b>100,605.00</b>
<b>PLANNED IMPROVEMENTS</b>							
Block Wall Repairs	0.00	416.67	416.67	0.00	833.34	833.34	5,000.00
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	500.00	500.00	3,000.00



## Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Guard Shack Rear Office Imp	0.00	333.34	333.34	0.00	666.68	666.68	4,000.00
Vacant Lot Purchase	750.00	7,531.84	6,781.84	750.00	15,063.68	14,313.68	90,382.00
Flapgates @ 6 drains	0.00	1,000.00	1,000.00	0.00	2,000.00	2,000.00	12,000.00
<b>Total PLANNED IMPROVEMENTS</b>	<b>750.00</b>	<b>9,531.85</b>	<b>8,781.85</b>	<b>750.00</b>	<b>19,063.70</b>	<b>18,313.70</b>	<b>114,382.00</b>
<b>EMPLOYEE EXPENSES</b>							
Workers Comp Insurance	0.00	0.00	0.00	1,158.62	1,726.00	567.38	1,726.00
Payroll Processing Fees	196.27	220.84	24.57	392.54	441.68	49.14	2,650.00
Payroll Tax Expense	880.53	1,041.67	161.14	1,739.90	2,083.34	343.44	12,500.00
Salary/Wages (Manager)	7,999.34	7,982.92	-16.42	15,582.68	15,965.84	383.16	95,795.00
Salary/Wages (Admin Asstnt)	3,510.75	3,358.34	-152.41	7,161.00	6,716.68	-444.32	40,300.00
Health Insurance	2,447.40	2,575.00	127.60	4,894.56	5,150.00	255.44	30,900.00
Training/Seminars/Travel/Meals	0.00	16.67	16.67	0.00	33.34	33.34	200.00
<b>Total EMPLOYEE EXPENSES</b>	<b>15,034.29</b>	<b>15,195.44</b>	<b>161.15</b>	<b>30,929.30</b>	<b>32,116.88</b>	<b>1,187.58</b>	<b>184,071.00</b>
<b>NON-OPERATIONAL ITEMS</b>							
General Reserve Contribution	0.00	11,955.17	11,955.17	0.00	23,910.34	23,910.34	143,462.00
Shoreline Protection Consultants	65.00	1,666.67	1,601.67	65.00	3,333.34	3,268.34	20,000.00
Shoreline Protection Engineering	0.00	833.34	833.34	0.00	1,666.68	1,666.68	10,000.00
<b>Total NON-OPERATIONAL ITEMS</b>	<b>65.00</b>	<b>14,455.18</b>	<b>14,390.18</b>	<b>65.00</b>	<b>28,910.36</b>	<b>28,845.36</b>	<b>173,462.00</b>
<b>Total Operating Expense</b>	<b>104,003.38</b>	<b>133,456.38</b>	<b>29,453.00</b>	<b>203,393.69</b>	<b>273,438.76</b>	<b>70,045.07</b>	<b>1,455,427.00</b>
Total Operating Income	4,217.03	101,666.52	-97,449.49	253,946.00	426,827.04	-172,881.04	1,455,427.00
Total Operating Expense	104,003.38	133,456.38	29,453.00	203,393.69	273,438.76	70,045.07	1,455,427.00
<b>NOI - Net Operating Income</b>	<b>-99,786.35</b>	<b>-31,789.86</b>	<b>-67,996.49</b>	<b>50,552.31</b>	<b>153,388.28</b>	<b>-102,835.97</b>	<b>0.00</b>
Total Income	4,217.03	101,666.52	-97,449.49	253,946.00	426,827.04	-172,881.04	1,455,427.00
Total Expense	104,003.38	133,456.38	29,453.00	203,393.69	273,438.76	70,045.07	1,455,427.00
<b>Net Income</b>	<b>-99,786.35</b>	<b>-31,789.86</b>	<b>-67,996.49</b>	<b>50,552.31</b>	<b>153,388.28</b>	<b>-102,835.97</b>	<b>0.00</b>



2050 Main Street, Suite 300  
Irvine, CA 92614

## Statement Ending 08/31/2021

CAPISTRANO BAY DISTRICT

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	\$239,446.35

## HOA CHECKING-XXXXXX2066

### Account Summary

Date	Description	Amount
07/31/2021	Beginning Balance	\$264,674.90
	34 Credit(s) This Period	\$85,949.69
	49 Debit(s) This Period	\$111,178.24
08/31/2021	Ending Balance	\$239,446.35

### Deposits

Date	Description	Amount
08/05/2021	RDC DEPOSIT	\$1,076.35
08/10/2021	RDC DEPOSIT	\$2,126.35
08/18/2021	RDC DEPOSIT	\$2,152.70

### Electronic Credits

Date	Description	Amount
08/02/2021	APPFOLIO INC XXXXXX1536 2NF3STIJUFDP0FM	\$1,076.35
08/02/2021	Compass Property Net Settle 000011941514889	\$3,229.05
08/02/2021	LOCKBOX DEPOSIT	\$8,610.81
08/03/2021	Compass Property Net Settle 000011951630097	\$2,152.70
08/04/2021	Compass Property Net Settle 000011967944269	\$4,305.40
08/04/2021	LOCKBOX DEPOSIT	\$1,076.35
08/05/2021	Compass Property Net Settle 000011969524301	\$3,334.05
08/05/2021	LOCKBOX DEPOSIT	\$6,457.45
08/06/2021	Compass Property Net Settle 000012014952961	\$1,076.35
08/06/2021	LOCKBOX DEPOSIT	\$2,152.70
08/09/2021	Compass Property Net Settle 000012024498141	\$1,076.35
08/09/2021	LOCKBOX DEPOSIT	\$4,410.40
08/10/2021	Compass Property Net Settle 000012043253249	\$2,152.70



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.



**HOA CHECKING-XXXXXX2066 (continued)**
**Electronic Credits (continued)**

Date	Description	Amount
08/11/2021	Compass Property Net Settle 000012065429829	\$1,076.35
08/11/2021	LOCKBOX DEPOSIT	\$3,229.05
08/12/2021	Compass Property Net Settle 000012074804525	\$2,362.70
08/16/2021	Compass Property Net Settle 000012100620853	\$2,362.70
08/16/2021	LOCKBOX DEPOSIT	\$1,076.35
08/18/2021	Compass Property Net Settle 000012118214641	\$1,076.36
08/18/2021	LOCKBOX DEPOSIT	\$3,708.14
08/20/2021	LOCKBOX DEPOSIT	\$1,614.53
08/23/2021	APPFOLIO INC XXXXXX1536 2NIXKLMBBNGFP4S	\$1,076.35
08/23/2021	Compass Property Net Settle 000012152436021	\$2,152.70
08/23/2021	LOCKBOX DEPOSIT	\$6,563.11
08/24/2021	Compass Property Net Settle 000012161691189	\$1,076.35
08/25/2021	LOCKBOX DEPOSIT	\$4,305.40
08/26/2021	Compass Property Net Settle 000012182365753	\$2,152.70
08/26/2021	LOCKBOX DEPOSIT	\$1,076.35
08/27/2021	APPFOLIO INC XXXXXX1536 2NK0ZZH4OTE41XJ	\$1,076.35
08/27/2021	Compass Property Net Settle 000012197576881	\$2,152.70
08/30/2021	LOCKBOX DEPOSIT	\$1,345.44

**Electronic Debits**

Date	Description	Amount
08/03/2021	CAPISTRANO BAY C IMPOUND	\$92.68
08/03/2021	CAPISTRANO BAY C IMPOUND	\$1,497.79
08/03/2021	CAPISTRANO BAY C IMPOUND	\$4,511.15
08/03/2021	XX8660 POS CHK PURCHAS AMAZON.COM* 2P1PI SEATTLE WA 00000101 7E7705IHTXZH	\$113.13
08/05/2021	XX8660 POS CHK PURCHAS AMAZON.COM* 2P61Y SEATTLE WA 00000101 718SXZ7D9QR0	\$13.99
08/05/2021	XX8611 POS CHK PURCHAS STAPLES 0385 SAN JUAN CAPI CA 08159433 845005	\$24.48
08/09/2021	USBEquipFinance CNTRCT PMT 500-0592364-000	\$227.60
08/11/2021	SD GAS & ELEC PAID SDGE 005194379635	\$20.81
08/11/2021	SD GAS & ELEC PAID SDGE 008454115307	\$279.41
08/11/2021	SO CAL GAS SIMPLEPAY 058140308279060	\$442.94
08/11/2021	1800 CALPERS 100000016496123	\$2,447.40
08/12/2021	SOUTH COAST WATE SOUTH COAS M1110D5206892	\$128.19
08/12/2021	XX8660 POS CHK PURCHAS AMAZON.COM* 2D25B SEATTLE WA 00000000 AL8GIH	\$30.17
08/13/2021	SOUTH COAST WATE SOUTH COAS C1111D2527578	\$58.83
08/13/2021	SOUTH COAST WATE SOUTH COAS I1111D2627460	\$492.66
08/16/2021	CAPISTRANO BAY C IMPOUND	\$103.59
08/16/2021	COX COMM ORG BANKDRAFT 333045628502001	\$248.99
08/16/2021	CAPISTRANO BAY C IMPOUND	\$1,518.47
08/16/2021	CAPISTRANO BAY C IMPOUND	\$4,530.84
08/17/2021	XX8660 POS CHK PURCHAS AMZN Mkpt US* 2D8 Amzn.com/bill WA 00000000 062292	\$8.93
08/19/2021	SD GAS & ELEC PAID SDGE 005466041355	\$670.58
08/19/2021	XX8660 POS CHK PURCHAS ULINE * SHIP SUP 800-295-5510 WI 00000000 086884	\$60.29
08/26/2021	CR & R INCORPORA CRR INCORP 8300127893	\$567.27
08/26/2021	CR & R INCORPORA CRR INCORP 8300092766	\$6,139.16
08/30/2021	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAP CA 99042913 336162	\$80.79
08/31/2021	XX8660 POS CHK PURCHAS OC REGISTER SUBS 714-796-7777 CA 00000000 033687	\$10.00

**Checks Cleared**

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1025	08/12/2021	\$382.50	1050	08/11/2021	\$2,340.00	1056	08/25/2021	\$2,500.00
1034*	08/05/2021	\$1,017.50	1051	08/23/2021	\$750.00	1058*	08/19/2021	\$1,076.35
1046*	08/03/2021	\$43,943.69	1052	08/20/2021	\$2,352.00	1059	08/26/2021	\$260.00
1047	08/03/2021	\$325.00	1053	08/19/2021	\$8,000.00	1060	08/20/2021	\$65.00
1048	08/12/2021	\$125.00	1054	08/23/2021	\$3,598.00	1061	08/25/2021	\$10,000.00
1049	08/03/2021	\$52.00	1055	08/20/2021	\$1,338.70	1062	08/20/2021	\$120.00

**HOA CHECKING-XXXXXX2066 (continued)****Checks Cleared (continued)**

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1063	08/26/2021	\$4,530.00	1065	08/25/2021	\$337.05	1067	08/26/2021	\$2,200.00
1064	08/30/2021	\$1,000.00	1066	08/26/2021	\$545.31			

\* Indicates skipped check number

**Daily Balances**

Date	Amount	Date	Amount	Date	Amount
08/02/2021	\$277,591.11	08/12/2021	\$257,640.93	08/24/2021	\$255,506.99
08/03/2021	\$229,208.37	08/13/2021	\$257,089.44	08/25/2021	\$246,975.34
08/04/2021	\$234,590.12	08/16/2021	\$254,126.60	08/26/2021	\$235,962.65
08/05/2021	\$244,402.00	08/17/2021	\$254,117.67	08/27/2021	\$239,191.70
08/06/2021	\$247,631.05	08/18/2021	\$261,054.87	08/30/2021	\$239,456.35
08/09/2021	\$252,890.20	08/19/2021	\$251,247.65	08/31/2021	\$239,446.35
08/10/2021	\$257,169.25	08/20/2021	\$248,986.48		
08/11/2021	\$255,944.09	08/23/2021	\$254,430.64		

**Overdraft and Returned Item Fees**

	Total for this period	Total year-to-date
<b>Total Overdraft Fees</b>	\$0.00	\$0.00
<b>Total Returned Item Fees</b>	\$0.00	\$0.00

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

Start Smart,  
With F&M's Youth Checking Accounts.  
See insert for details.

### Business Interest on Checking Summary

Account Number	[REDACTED] 3278	Number of Enclosures	0
Beginning Balance	1,903,428.34	Statement Dates	8/02/21 thru 8/31/21
1 Deposits/Credits	493.52	Days in the statement period	30
1 Checks/Debits	10.00	Average Ledger	1,903,747.68
Service Charge	0.00	Interest Earned	46.94
Interest Paid	48.51	Annual Percentage Yield Returned	0.03%
Ending Balance	1,903,960.37	2021 Interest Paid	357.37

### Deposits and Other Credits

Date	Description	Amount
8/12	County of Orange 7956000928 20210810018114CAPISTRANO BA EDI PYMNT 09100001463CCD	493.52
8/31	Interest Deposit	48.51

Business Interest on Checking [REDACTED] 3278 (continued)

**Checks and Other Debits**

Date	Description	Amount
8/03	POS 0000 08/02/21 121400516810 OC REGISTER SUBS 7147967777 CA Card# 5891	10.00-

**Checking Account Daily Balances**

Date	Balance	Date	Balance	Date	Balance
8/02	1,903,428.34	8/12	1,903,911.86		
8/03	1,903,418.34	8/31	1,903,960.37		

**Interest Rate Summary**

Date	Rate
8/01	0.030000%

**End of Statement**

Thank you for banking with Farmers & Merchants Bank.



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## Capo Bay Property Tax Apportionment Schedule for FY 21-22

\$1,134,378 Estimated for Property Tax Revenue

	Apportionment Date:	Actual Tax Revenue	County Estimates	Budgeted Percentages	Budgeted Estimates	Tax Collection by Type
	08/10/21	\$493.52				SUPPL TAX PAID 1985 #1
	<b>Aug Total</b>	<b>\$493.52</b>				
	09/07/21	\$150.73				SUPPL TAX PAID 1985 #2
	09/07/21	\$18,062.31	60%-65%			UNSECURED TAX PAID #1
	<b>Sept Total</b>	<b>\$18,213.04</b>				
		\$0.00				SUPPL TAX PAID 1985 #3
	<b>Oct Total</b>	<b>\$0.00</b>				
		\$0.00				SUPPL TAX PAID 1985 #4
1		\$0.00	7%-10%	8%	\$84,561	SECURED COLL PAID #1
2		\$0.00	5%-10%	8%	\$84,561	SECURED COLL PAID #2
	<b>Nov Total</b>	<b>\$0.00</b>				
		\$0.00				ST HOX SUBVENTION PAID #1
		\$0.00				SUPPL TAX PAID 1985 #5
3		\$0.00	30%-35%	34%	\$359,385	SECURED COLL PAID #3
	<b>Dec Total</b>	<b>\$0.00</b>				
		\$0.00				ST HOX SUBVENTION PAID #2
		\$0.00	20%-30%			UNSECURED TAX PAID #2
		\$0.00				SUPPL TAX PAID 1985 #6
4		\$0.00	1%-5%	5%	\$52,851	SECURED COLL PAID #4
		\$0.00				INTEREST ON UNAPPORT TAXES
		\$0.00				PUBLIC UTILITY PAID #1
		\$0.00				REG RAILROAD PAID #1
	<b>Jan Total</b>	<b>\$0.00</b>				
		\$0.00				SUPPL TAX PAID 1985 #7
		\$0.00				QUALIFIED PROPERTY PAID #1 (N/A ?)
	<b>Feb Total</b>	<b>\$0.00</b>				
		\$0.00				SUPPL TAX PAID 1985 #8
5		\$0.00	5%-7%	6%	\$63,421	SECURED COLL PAID #5
	<b>Mar Total</b>	<b>\$0.00</b>				
		\$0.00				SUPPL TAX PAID 1985 #9
6		\$0.00	30%-35%	34%	\$359,385	SECURED COLL PAID #6
	<b>Apr Total</b>	<b>\$0.00</b>				
		\$0.00				ST HOX SUBVENTION PAID #3
		\$0.00				SUPPL TAX PAID 1985 #10
7		\$0.00	1%-5%	4%	\$42,281	SECURED COLL PAID #7
		\$0.00				QUALIFIED PROPERTY PAID #2 (N/A ?)
		\$0.00				REG RAILROAD PAID #2
		\$0.00				PUBLIC UTILITY PAID #2
	<b>May Total</b>	<b>\$0.00</b>				
		\$0.00				ST HOX SUBVENTION PAID #4
		\$0.00				SUPPL TAX PAID 1985 #11
		\$0.00				TIMBER YIELD TAX-STATE
		\$0.00				INTEREST ON UNAPPORT TAXES
		\$0.00	2%-5%			UNSEC PY TAX COLLECT PAID
		\$0.00				UNSECURED TAX PAID #3
	<b>June Total</b>	<b>\$0.00</b>				

**Capo Bay Property Tax Apportionment Schedule for FY 21-22**

	<b>Apportionment Date:</b>	<b>Actual Tax Revenue</b>	<b>County Estimates</b>	<b>Budgeted Percentages</b>	<b>Budgeted Estimates</b>	<b>Tax Collection by Type</b>
8		\$0.00	1%-2%	1%	\$10,570	SECURED COLL PAID #8
		\$0.00				DELQ SUPP PENALTIES PAID
		\$0.00				DELQ SUPPL COLL PAID
		\$0.00				SUPPL TAX PAID 1984
		\$0.00				SUPPL TAX PAID 1985 #12
		\$0.00				TEETER PLAN DELQ APPORT PAID
		\$0.00				SUPPL TAX PAID 1985+ #13
	<b>July Total</b>	<b>\$0.00</b>				

<b>TOTAL</b>	<b>\$18,706.56</b>
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<b>\$1,057,013</b>	<b>Secured Coll. - Budget Estimated Total Based on 93.18% of Budgeted Estimate</b>
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**RUNNING TOTAL AS OF 09/08/21**

SUPPL TAX PAID 1985 #1-12	\$644.25
UNSECURED TAX PAID #1-3	\$18,062.31
SECURED COLL PAID #1-8	\$0.00
ST HOX SUBVENTION PAID #1-4	\$0.00
PUBLIC UTILITY PAID #1-2	\$0.00
QUALIFIED PROPERTY PAID #1-2	\$0.00
REG RAILROAD PAID #1-2	\$0.00
INTEREST ON UNAPPORT TAXES	\$0.00
UNSEC PY TAX COLLECT PAID	\$0.00
DELQ SUPP PENALTIES PAID	\$0.00
DELQ SUPPL COLL PAID	\$0.00
TEETER PLAN DELQ APPORT PAID	\$0.00
<b>TOTAL</b>	<b>\$18,706.56</b>