

ITEM 8a

FINANCIAL REPORT THROUGH

December 31, 2021

FOR JANUARY 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: 12/31/2021

Accounting Basis: Accrual

Level of Detail: Detail View

Include Zero Balance GL Accounts: No

Account Name	Balance
ASSETS	
Cash	
LAIF Account	231,222.46
Operating Cash	5,714.43
Reserve Cash	856,598.37
Total Cash	1,093,535.26
Accounts Receivable	18,399.99
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	-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
Total ACCUMULATED DEPRECIATION	-1,498,745.90
TOTAL ASSETS	2,481,153.55
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	100,000.00
OTHER CURRENT LIABILITIES	
Accrued Vacation	4,166.00
Total OTHER CURRENT LIABILITIES	4,166.00
Clearing Account	-100,000.00
Total Liabilities	4,166.00
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

Balance Sheet

Account Name	Balance
Calculated Retained Earnings	-1,196,961.76
Calculated Prior Years Retained Earnings	-44,577.53
Total Capital	2,476,987.55
TOTAL LIABILITIES & CAPITAL	2,481,153.55

Income Statement - 12 Month

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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

Fund Type: All

Period Range: Jul 2021 to Dec 2021

Accounting Basis: Accrual

Level of Detail: Detail View

Include Zero Balance GL Accounts: No

Account Name	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Total
Operating Income & Expense							
Income							
INCOME							
Interest Income	236.75	48.51	47.28	187.83	45.10	15.91	581.38
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	45,310.00	45,310.00
Property Tax Revenue	0.00	493.52	18,213.04	1,854.26	199,981.69	395,788.75	616,331.26
Special Benefit Fee	227,379.05	0.00	0.00	0.00	0.00	0.00	227,379.05
Summer Trash Collection	210.00	3,675.00	0.00	0.00	0.00	0.00	3,885.00
Transfer Fee	0.00	0.00	0.00	250.00	0.00	0.00	250.00
Transponder Revenue	0.00	0.00	820.00	300.00	0.00	640.00	1,760.00
Total INCOME	227,825.80	4,217.03	19,080.32	2,592.09	200,026.79	441,754.66	895,496.69
Total Operating Income	227,825.80	4,217.03	19,080.32	2,592.09	200,026.79	441,754.66	895,496.69
Expense							
UTILITIES							
Electricity/ Street Lights	691.39	691.39	691.39	691.39	691.39	711.29	4,168.24
Electricity/LS & Guard Shack	303.70	279.41	269.37	294.88	320.63	288.44	1,756.43
Gas	485.91	442.94	344.60	345.51	189.04	330.51	2,138.51
Trash Services	4,761.67	6,706.43	5,999.03	5,424.83	4,768.08	4,766.98	32,427.02
Water/Sewer	574.25	679.68	568.69	562.08	541.91	585.98	3,512.59
Total UTILITIES	6,816.92	8,799.85	7,873.08	7,318.69	6,511.05	6,683.20	44,002.79
GENERAL & ADMIN							
Board Mtg Rm Rental/Stipend	125.00	125.00	125.00	125.00	0.00	3,120.00	3,620.00
Communications-Phone/Internet	249.50	248.99	248.99	248.99	248.13	248.13	1,492.73
Contribution-CBRA Annual Mtg	0.00	2,500.00	0.00	0.00	0.00	0.00	2,500.00
Contribution-Pacific Legal	0.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00
Equipment - Copy Machine Lease	227.60	227.60	227.60	227.60	231.41	231.41	1,373.22
Legal Fees/Owen/Schwerdtfeger	0.00	4,530.00	0.00	1,500.00	0.00	0.00	6,030.00
Liability Ins/EQ-Flood	19,171.54	0.00	0.00	0.00	0.00	0.00	19,171.54
Memberships (LAFCO/Carb/CSDA)	2,312.82	20.00	169.58	5,102.88	310.00	250.00	8,165.28
MHTL Survey/LCP Committee	0.00	5,500.00	0.00	0.00	0.00	0.00	5,500.00
Misc General Expenses	0.00	0.00	86.20	0.00	45.00	0.00	131.20
Notices to Community	0.00	0.00	0.00	0.00	345.98	344.96	690.94
Office Equip (Computer, Etc)	58.13	136.05	160.55	350.16	0.00	0.00	704.89
Office Supplies	201.57	135.44	29.62	333.95	64.09	136.53	901.20
Photo Copying	0.00	0.00	273.00	4.00	9.00	0.00	286.00
Property Management Contract	2,000.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	13,000.00
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	44,933.00	0.00	0.00	44,933.00
Security/Allied Contract	43,943.69	43,943.69	43,943.69	43,943.69	43,943.69	43,943.69	263,662.14
Security/Bonuses for Staff	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00
Security/Contingencies	0.00	0.00	89.31	0.00	0.00	0.00	89.31
Security/DwellingLIVE Guest Passes	0.00	0.00	876.71	0.00	0.00	0.00	876.71
Security/DwellingLIVE Lic Fee	607.12	607.12	607.12	607.12	607.12	607.12	3,642.72
Security/July 4 Allowance	2,579.55	0.00	0.00	0.00	0.00	0.00	2,579.55
Security/Surveillance Camara	0.00	0.00	0.00	0.00	400.00	0.00	400.00
Security/Trans (Reader Service)	0.00	0.00	0.00	0.00	0.00	172.73	172.73
Security/Transponders	0.00	1,180.95	0.00	0.00	1,180.95	0.00	2,361.90
Website Hosting	0.00	0.00	0.00	255.00	167.92	495.00	917.92
Total GENERAL & ADMIN	71,476.52	71,354.84	49,037.37	99,831.39	49,753.29	53,749.57	395,202.98

Account Name	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Total	
LANDSCAPE MAINTENANCE								
Irrigation Repairs (Western)		0.00	545.31	0.00	2,908.15	433.91	0.00	3,887.37
Landscape Contract (Western)	2,340.00	2,340.00	2,340.00	2,340.00	2,340.00	2,340.00	2,340.00	14,040.00
Landscape Extras (Western)	0.00	0.00	2,815.00	0.00	702.94	0.00	0.00	3,517.94
Landscape Misc (Luna & McGee)	0.00	115.00	17.39	0.00	0.00	0.00	0.00	132.39
Palm Tree Trimming	0.00	0.00	3,170.00	0.00	0.00	0.00	0.00	3,170.00
Wht Fly / Bamboo Trmnt RPW	0.00	1,950.00	0.00	0.00	0.00	0.00	800.00	2,750.00
Total LANDSCAPE MAINTENANCE	2,340.00	4,950.31	8,342.39	5,248.15	3,476.85	3,140.00	27,497.70	
GENERAL REPAIRS & MAINTENANCE								
Beach Cleanup	0.00	795.00	0.00	1,325.00	0.00	0.00	0.00	2,120.00
Drain/Catch Basin/Filter Maint	0.00	0.00	7.18	21.53	175.14	1,365.00	0.00	1,568.85
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	242.00	1,452.00
Electrical Repair	0.00	0.00	0.00	275.00	0.00	0.00	0.00	275.00
Gate Repairs/Maint. (ALL)	0.00	157.75	157.75	0.00	0.00	177.70	0.00	493.20
Lighting/Holiday @ Gate Entry	0.00	0.00	2,200.00	0.00	0.00	0.00	2,385.00	4,585.00
Misc Maintenance	470.00	120.00	260.00	120.00	260.00	130.00	0.00	1,360.00
Mutt Mitt Disposable Bags	475.81	0.00	0.00	562.01	0.00	0.00	0.00	1,037.82
Patrol Vehical Maintenance	0.00	0.00	46.99	316.62	0.00	0.00	0.00	363.61
Pavement Maintenance	0.00	0.00	0.00	0.00	0.00	17,687.00	0.00	17,687.00
Pest Control	389.05	389.05	389.05	389.05	389.05	389.05	609.05	2,554.30
Sand Grading/Tractor Service	0.00	0.00	0.00	700.00	0.00	0.00	0.00	700.00
Small Tools & Equipment	0.00	60.29	0.00	0.00	0.00	129.29	0.00	189.58
Street Sweeping	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	7,710.00
Total GENERAL REPAIRS & MAINTENANCE	2,861.86	3,049.09	4,587.97	5,236.21	20,167.48	6,193.75	42,096.36	
PLANNED IMPROVEMENTS								
Storm Drain Repairs from High Tides	0.00	0.00	0.00	0.00	8,213.98	2,715.00	0.00	10,928.98
Vacant Lot Purchase	0.00	750.00	0.00	107,320.00	0.00	0.00	1,371,305.15	1,479,375.15
Total PLANNED IMPROVEMENTS	0.00	750.00	0.00	107,320.00	8,213.98	1,374,020.15	1,490,304.13	
EMPLOYEE EXPENSES								
Health Insurance	2,447.16	2,447.40	2,447.40	2,447.40	2,447.40	2,447.40	2,447.40	14,684.16
Payroll Processing Fees	196.27	196.27	196.27	196.27	196.27	306.97	0.00	1,288.32
Payroll Tax Expense	859.37	880.53	849.70	834.29	893.58	914.27	0.00	5,231.74
Salary/Wages (Admin Asstnt)	3,650.25	3,510.75	3,107.75	2,906.25	3,681.25	3,952.50	0.00	20,808.75
Salary/Wages (Manager)	7,583.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	47,580.04
Workers Comp Insurance	1,158.62	0.00	-9.97	0.00	0.00	0.00	0.00	1,148.65
Total EMPLOYEE EXPENSES	15,895.01	15,034.29	14,590.49	14,383.55	15,217.84	15,620.48	90,741.66	
NON-OPERATIONAL ITEMS								
Shoreline Protection Consultants	0.00	65.00	0.00	1,640.20	657.63	0.00	0.00	2,362.83
Total NON-OPERATIONAL ITEMS	0.00	65.00	0.00	1,640.20	657.63	0.00	2,362.83	
ADMINISTRATION								
Management Extras	0.00	0.00	0.00	250.00	0.00	0.00	0.00	250.00
Total ADMINISTRATION	0.00	0.00	0.00	250.00	0.00	0.00	250.00	
Total Operating Expense	99,390.31	104,003.38	84,431.30	241,228.19	103,998.12	1,459,407.15	2,092,458.45	
NOI - Net Operating Income	128,435.49	-99,786.35	-65,350.98	-238,636.10	96,028.67	-1,017,652.49	-1,196,961.76	
Total Income	227,825.80	4,217.03	19,080.32	2,592.09	200,026.79	441,754.66	895,496.69	
Total Expense	99,390.31	104,003.38	84,431.30	241,228.19	103,998.12	1,459,407.15	2,092,458.45	
Net Income	128,435.49	-99,786.35	-65,350.98	-238,636.10	96,028.67	-1,017,652.49	-1,196,961.76	

Annual Budget - Comparative

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

As of: Dec 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
Income							
INCOME							
Annual Fee for County Gate	0.00	0.00	0.00	0.00	0.00	0.00	5,475.00
Development Impact Fee	0.00	2,583.33	-2,583.33	0.00	15,500.02	-15,500.02	31,000.00
Interest Income	15.91	333.33	-317.42	581.38	2,000.02	-1,418.64	4,000.00
Parking - Permits & OCTA Fee	45,310.00	45,310.00	0.00	45,310.00	45,310.00	0.00	45,310.00
Property Tax Revenue	395,788.75	94,531.50	301,257.25	616,331.26	567,189.00	49,142.26	1,134,378.00
Special Benefit Fee	0.00	0.00	0.00	227,379.05	227,379.00	0.05	227,379.00
Summer Trash Collection	0.00	0.00	0.00	3,885.00	3,885.00	0.00	3,885.00
Transfer Fee	0.00	0.00	0.00	250.00	0.00	250.00	0.00
Transponder Revenue	640.00	333.33	306.67	1,760.00	2,000.02	-240.02	4,000.00
Total INCOME	441,754.66	143,091.49	298,663.17	895,496.69	863,263.06	32,233.63	1,455,427.00
Total Operating Income	441,754.66	143,091.49	298,663.17	895,496.69	863,263.06	32,233.63	1,455,427.00
Expense							
UTILITIES							
Electricity/ Street Lights	711.29	692.08	-19.21	4,168.24	4,152.52	-15.72	8,305.00
Electricity/LS & Guard Shack	288.44	320.00	31.56	1,756.43	1,920.00	163.57	3,840.00
Gas	330.51	535.00	204.49	2,138.51	3,210.00	1,071.49	6,420.00
Trash Services	4,766.98	4,933.42	166.44	32,427.02	29,600.52	-2,826.50	59,201.00
Water/Sewer	585.98	500.00	-85.98	3,512.59	3,000.00	-512.59	6,000.00
Total UTILITIES	6,683.20	6,980.50	297.30	44,002.79	41,883.04	-2,119.75	83,766.00

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
GENERAL & ADMIN							
Auditing Services (RAMS)	0.00	972.08	972.08	0.00	5,832.52	5,832.52	11,665.00
Bank Charges	0.00	8.33	8.33	0.00	50.02	50.02	100.00
Board Mtg Rm Rental/Stipend	3,120.00	375.00	-2,745.00	3,620.00	2,250.00	-1,370.00	4,500.00
Communications-Phone/Intern	248.13	372.83	124.70	1,492.73	2,237.02	744.29	4,474.00
Contribution-CBRA Annual Mtg	0.00	0.00	0.00	2,500.00	2,500.00	0.00	2,500.00
Contribution-Pacific Legal	0.00	0.00	0.00	10,000.00	11,000.00	1,000.00	11,000.00
Document Management	0.00	25.00	25.00	0.00	150.00	150.00	300.00
Equipment - Copy Machine Le	231.41	251.67	20.26	1,373.22	1,510.02	136.80	3,020.00
Equipment-Copy Machine Cnty	0.00	4.17	4.17	0.00	25.02	25.02	50.00
Legal Fees/Owen/Schwerdtfeg	0.00	2,083.33	2,083.33	6,030.00	12,500.02	6,470.02	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/C	250.00	675.00	425.00	8,165.28	4,050.00	-4,115.28	8,100.00
MHTL Survey/LCP Committee	0.00	0.00	0.00	5,500.00	6,900.00	1,400.00	6,900.00
Misc General Expenses	0.00	33.33	33.33	131.20	200.02	68.82	400.00
Notices to Community	344.96	125.00	-219.96	690.94	750.00	59.06	1,500.00
Office Equip (Computer, Etc)	0.00	166.67	166.67	704.89	1,000.02	295.13	2,000.00
Office Supplies	136.53	250.00	113.47	901.20	1,500.00	598.80	3,000.00
Photo Copying	0.00	41.67	41.67	286.00	250.02	-35.98	500.00
Property Management Contrac	2,200.00	2,325.00	125.00	13,000.00	13,950.00	950.00	27,900.00
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	44,933.00	44,927.00	-6.00	44,927.00
Security/Allied Contract	43,943.69	45,286.00	1,342.31	263,662.14	271,716.00	8,053.86	543,432.00
Security/Bonuses for Staff	2,000.00	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00
Security/Contingencies	0.00	41.67	41.67	89.31	250.02	160.71	500.00
Security/DwellingLIVE Guest P	0.00	220.83	220.83	876.71	1,325.02	448.31	2,650.00
Security/DwellingLIVE Lic Fee	607.12	607.08	-0.04	3,642.72	3,642.52	-0.20	7,285.00
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	83.33	83.33	400.00	500.02	100.02	1,000.00
Security/Trans (Reader Service	172.73	50.00	-122.73	172.73	300.00	127.27	600.00
Security/Transponders	0.00	200.00	200.00	2,361.90	1,200.00	-1,161.90	2,400.00
Website Hosting	495.00	170.83	-324.17	917.92	1,025.02	107.10	2,050.00
Total GENERAL & ADMIN	53,749.57	56,368.82	2,619.25	395,202.98	418,740.28	23,537.30	744,953.00

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
LANDSCAPE MAINTENANCE							
Irrigation Repairs (Western)	0.00	659.00	659.00	3,887.37	3,954.00	66.63	7,908.00
Landscape Contract (Western)	2,340.00	2,340.00	0.00	14,040.00	14,040.00	0.00	28,080.00
Landscape Extras (Western)	0.00	487.50	487.50	3,517.94	2,925.00	-592.94	5,850.00
Landscape Misc (Luna & McGee)	0.00	166.67	166.67	132.39	1,000.02	867.63	2,000.00
Palm Tree Trimming	0.00	433.33	433.33	3,170.00	2,600.02	-569.98	5,200.00
Wht Fly / Bamboo Trmmt RPW	800.00	429.17	-370.83	2,750.00	2,575.02	-174.98	5,150.00
Total LANDSCAPE MAINTENANCE	3,140.00	4,515.67	1,375.67	27,497.70	27,094.06	-403.64	54,188.00
GENERAL REPAIRS & MAINTENANCE							
Beach Cleanup	0.00	1,250.00	1,250.00	2,120.00	7,500.00	5,380.00	15,000.00
Block Wall & Fence Repair	0.00	166.67	166.67	0.00	1,000.02	1,000.02	2,000.00
Computer Consultant	0.00	83.33	83.33	0.00	500.02	500.02	1,000.00
Drain/Catch Basin/Filter Maint	1,365.00	416.67	-948.33	1,568.85	2,500.02	931.17	5,000.00
Driveway Pressure Wash	242.00	242.50	0.50	1,452.00	1,455.00	3.00	2,910.00
Electrical Repair	0.00	41.67	41.67	275.00	250.02	-24.98	500.00
Fire Extinguisher Refills	0.00	15.83	15.83	0.00	95.02	95.02	190.00
Gate Repairs/Maint. (ALL)	177.70	205.00	27.30	493.20	1,230.00	736.80	2,460.00
Lighting Maintenance for LS	0.00	41.67	41.67	0.00	250.02	250.02	500.00
Lighting/Holiday @ Gate Entry	2,385.00	0.00	-2,385.00	4,585.00	2,200.00	-2,385.00	4,500.00
Misc Maintenance	130.00	250.00	120.00	1,360.00	1,500.00	140.00	3,000.00
Mutt Mitt Disposable Bags	0.00	71.67	71.67	1,037.82	430.02	-607.80	860.00
Painting/Re-Oiling Woodwork	0.00	770.83	770.83	0.00	4,625.02	4,625.02	9,250.00
Patrol Vehical Maintenance	0.00	139.17	139.17	363.61	835.02	471.41	1,670.00
Pavement Maintenance	0.00	1,750.00	1,750.00	17,687.00	10,500.00	-7,187.00	21,000.00
Pest Control	609.05	428.75	-180.30	2,554.30	2,572.50	18.20	5,145.00
Plumbing Repair	0.00	41.67	41.67	0.00	250.02	250.02	500.00
Roof Repair	0.00	166.67	166.67	0.00	1,000.02	1,000.02	2,000.00
Sand Grading/Tractor Service	0.00	166.67	166.67	700.00	1,000.02	300.02	2,000.00
Signage	0.00	25.00	25.00	0.00	150.00	150.00	300.00
Small Tools & Equipment	0.00	33.33	33.33	189.58	200.02	10.44	400.00
Street Sweeping	1,285.00	1,285.00	0.00	7,710.00	7,710.00	0.00	15,420.00
Winter Roadway Cleanup (Flocc)	0.00	416.67	416.67	0.00	2,500.02	2,500.02	5,000.00
Total GENERAL REPAIRS & MAINTENANCE	6,193.75	8,008.77	1,815.02	42,096.36	50,252.78	8,156.42	100,605.00

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
PLANNED IMPROVEMENTS							
Block Wall Repairs	0.00	416.67	416.67	0.00	2,500.02	2,500.02	5,000.00
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	1,500.00	1,500.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	2,000.02	2,000.02	4,000.00
Storm Drain Repairs from High	2,715.00	1,000.00	-1,715.00	10,928.98	6,000.00	-4,928.98	12,000.00
Vacant Lot Purchase	1,371,305.15	7,531.83	-1,363,773.32	1,479,375.15	45,191.02	-1,434,184.13	90,382.00
Total PLANNED IMPROVEMENTS	1,374,020.15	9,531.83	-1,364,488.32	1,490,304.13	57,191.06	-1,433,113.07	114,382.00
EMPLOYEE EXPENSES							
Health Insurance	2,447.40	2,575.00	127.60	14,684.16	15,450.00	765.84	30,900.00
Payroll Processing Fees	306.97	220.83	-86.14	1,288.32	1,325.02	36.70	2,650.00
Payroll Tax Expense	914.27	1,041.67	127.40	5,231.74	6,250.02	1,018.28	12,500.00
Salary/Wages (Admin Asstnt)	3,952.50	3,358.33	-594.17	20,808.75	20,150.02	-658.73	40,300.00
Salary/Wages (Manager)	7,999.34	7,982.92	-16.42	47,580.04	47,897.52	317.48	95,795.00
Training/Seminars/Travel/Meal	0.00	16.67	16.67	0.00	100.02	100.02	200.00
Workers Comp Insurance	0.00	0.00	0.00	1,148.65	1,726.00	577.35	1,726.00
Total EMPLOYEE EXPENSES	15,620.48	15,195.42	-425.06	90,741.66	92,898.60	2,156.94	184,071.00
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	11,955.17	11,955.17	0.00	71,731.02	71,731.02	143,462.00
Shoreline Protection Consultan	0.00	1,666.67	1,666.67	2,362.83	10,000.02	7,637.19	20,000.00
Shoreline Protection Engineeri	0.00	833.33	833.33	0.00	5,000.02	5,000.02	10,000.00
Total NON-OPERATIONAL ITEMS	0.00	14,455.17	14,455.17	2,362.83	86,731.06	84,368.23	173,462.00
ADMINISTRATION							
Management Extras	0.00	0.00	0.00	250.00	0.00	-250.00	0.00
Total ADMINISTRATION	0.00	0.00	0.00	250.00	0.00	-250.00	0.00
Total Operating Expense	1,459,407.15	115,056.18	-1,344,350.97	2,092,458.45	774,790.88	-1,317,667.57	1,455,427.00
Total Operating Income	441,754.66	143,091.49	298,663.17	895,496.69	863,263.06	32,233.63	1,455,427.00
Total Operating Expense	1,459,407.15	115,056.18	-1,344,350.97	2,092,458.45	774,790.88	-1,317,667.57	1,455,427.00
NOI - Net Operating Income	-1,017,652.49	28,035.31	-1,045,687.80	-1,196,961.76	88,472.18	-1,285,433.94	0.00
Total Income	441,754.66	143,091.49	298,663.17	895,496.69	863,263.06	32,233.63	1,455,427.00
Total Expense	1,459,407.15	115,056.18	-1,344,350.97	2,092,458.45	774,790.88	-1,317,667.57	1,455,427.00
Net Income	-1,017,652.49	28,035.31	-1,045,687.80	-1,196,961.76	88,472.18	-1,285,433.94	0.00



2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 12/31/2021

CAPISTRANO BAY DISTRICT

Page 1 of 10

Account Number: XXXXXX2066

RETURN SERVICE REQUESTED

CAPISTRANO BAY DISTRICT
C/O COMPASS PROPERTY MANAGEMENT
302 N EL CAMINO REAL STE 100
SAN CLEMENTE CA 92672-4776

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

Year-end tax documents will be mailed by January 31st.
Please allow up to ten business days for receipt.

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	\$24,054.49

HOA CHECKING-XXXXXX2066

Account Summary

Date	Description	Amount
12/01/2021	Beginning Balance	\$39,975.67
	32 Credit(s) This Period	\$127,486.35
	57 Debit(s) This Period	\$143,407.53
12/31/2021	Ending Balance	\$24,054.49

Deposits

Date	Description	Amount
12/03/2021	RDC DEPOSIT	\$1,546.35
12/15/2021	DEPOSIT	\$640.00
12/16/2021	RDC DEPOSIT	\$690.00
12/28/2021	RDC DEPOSIT	\$460.00

Electronic Credits

Date	Description	Amount
12/02/2021	LOCKBOX DEPOSIT	\$220.00
12/02/2021	Wire Transfer In 52894137	\$100,000.00
12/03/2021	Compass Property Net Settle 000013070218357	\$345.00
12/06/2021	LOCKBOX DEPOSIT	\$920.00
12/07/2021	APPFOLIO INC XXXXXX1536 2O2MRJC8QYBJY5N	\$1,725.00
12/07/2021	LOCKBOX DEPOSIT	\$345.00
12/08/2021	Compass Property Net Settle 000013137039337	\$690.00
12/08/2021	LOCKBOX DEPOSIT	\$920.00
12/09/2021	Compass Property Net Settle 000013139657561	\$3,795.00



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
12/09/2021	LOCKBOX DEPOSIT	\$1,265.00
12/10/2021	Compass Property Net Settle 000013169129869	\$1,150.00
12/10/2021	LOCKBOX DEPOSIT	\$1,150.00
12/13/2021	LOCKBOX DEPOSIT	\$3,105.00
12/14/2021	Compass Property Net Settle 000013197940633	\$345.00
12/14/2021	LOCKBOX DEPOSIT	\$920.00
12/15/2021	APPFOLIO INC XXXXXX1536 2O439OE9GRTWZ4R	\$10.00
12/15/2021	Compass Property Net Settle 000013204356757	\$690.00
12/15/2021	LOCKBOX DEPOSIT	\$805.00
12/16/2021	APPFOLIO INC XXXXXX1536 2O49UDXWNXFAIXG	\$345.00
12/16/2021	Compass Property Net Settle 000013214003053	\$575.00
12/16/2021	LOCKBOX DEPOSIT	\$345.00
12/17/2021	Compass Property Net Settle 000013229213157	\$690.00
12/17/2021	LOCKBOX DEPOSIT	\$690.00
12/20/2021	LOCKBOX DEPOSIT	\$1,035.00
12/21/2021	Compass Property Net Settle 000013250469541	\$460.00
12/24/2021	Compass Property Net Settle 000013283414009	\$920.00
12/24/2021	LOCKBOX DEPOSIT	\$345.00
12/27/2021	Compass Property Net Settle 000013302059665	\$345.00

Electronic Debits

Date	Description	Amount
12/02/2021	CAPISTRANO BAY C IMPOUND	\$92.68
12/02/2021	CAPISTRANO BAY C IMPOUND	\$1,604.11
12/02/2021	CAPISTRANO BAY C IMPOUND	\$4,745.54
12/07/2021	1800 CALPERS 100000016621302	\$2,447.40
12/07/2021	XX8660 POS CHK PURCHAS STAPLES 00 SAN JUAN CAPI CA 002 024831	\$58.99
12/09/2021	SD GAS & ELEC PAID SDGE 005194379635	\$20.34
12/09/2021	USBEquipFinance CNTRCT PMT 500-0592364-000	\$231.41
12/09/2021	SD GAS & ELEC PAID SDGE 008454115307	\$288.44
12/10/2021	SOUTH COAST WATE SOUTH COAS H1M08D5719243	\$128.19
12/13/2021	XX8660 DDA RECURR MSFT * <E0800GXD7 MSBILL.INFO WA 02028181 134616961	\$240.00
12/15/2021	SO CAL GAS SIMPLEPAY 058140308279060	\$330.51
12/16/2021	CAPISTRANO BAY C IMPOUND	\$92.68
12/16/2021	COX COMM ORG BANKDRAFT 333045628502001	\$248.13
12/16/2021	CAPISTRANO BAY C IMPOUND	\$1,575.57
12/16/2021	CAPISTRANO BAY C IMPOUND	\$4,673.97
12/17/2021	SOUTH COAST WATE SOUTH COAS E1M15D3303157	\$28.34
12/17/2021	SOUTH COAST WATE SOUTH COAS 1M15D2737296	\$106.29
12/17/2021	SOUTH COAST WATE SOUTH COAS 1M15D2840543	\$323.16
12/20/2021	SD GAS & ELEC PAID SDGE 005466041355	\$690.95
12/20/2021	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 002390	\$18.31
12/21/2021	XX8660 DDA RECURR OC REGISTER SUBS 714-796-7777 CA 00000000 017387	\$10.00
12/21/2021	XX8660 POS CHK PURCHAS STAPLES 00 SAN JUAN CAPI CA 003 012089	\$59.23
12/24/2021	CR & R INCORPORA CRR INCORP 8300127893	\$567.27
12/24/2021	CR & R INCORPORA CRR INCORP 8300092766	\$4,199.71
12/30/2021	CAPISTRANO BAY C IMPOUND	\$214.29
12/30/2021	CAPISTRANO BAY C IMPOUND	\$1,684.33
12/30/2021	CAPISTRANO BAY C IMPOUND	\$4,932.24

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1111	12/03/2021	\$255.00	1137	12/08/2021	\$538.18	1146*	12/21/2021	\$177.70
1125*	12/13/2021	\$9.00	1138	12/14/2021	\$1,886.00	1147	12/21/2021	\$599.00
1131*	12/08/2021	\$2,200.00	1139	12/06/2021	\$1,050.00	1148	12/20/2021	\$599.00
1133*	12/07/2021	\$43,943.69	1140	12/07/2021	\$45.00	1149	12/20/2021	\$1,086.35
1134	12/08/2021	\$2,500.00	1141	12/08/2021	\$52.00	1150	12/23/2021	\$599.00
1135	12/09/2021	\$1,527.00	1142	12/13/2021	\$3,207.94	1151	12/21/2021	\$715.00
1136	12/13/2021	\$607.12	1143	12/17/2021	\$2,000.00	1152	12/24/2021	\$599.00

HOA CHECKING-XXXXXX2066 (continued)

Checks Cleared (continued)

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1153	12/31/2021	\$800.00	1160*	12/24/2021	\$337.05	1163	12/31/2021	\$43,943.69
1154	12/17/2021	\$130.00	1161	12/23/2021	\$599.00	1164	12/31/2021	\$172.73
1157*	12/21/2021	\$52.00	1162	12/20/2021	\$2,200.00	1173*	12/31/2021	\$1,365.00

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
12/02/2021	\$133,753.34	12/13/2021	\$91,359.99	12/23/2021	\$80,799.80
12/03/2021	\$135,389.69	12/14/2021	\$90,738.99	12/24/2021	\$76,361.77
12/06/2021	\$135,259.69	12/15/2021	\$92,553.48	12/27/2021	\$76,706.77
12/07/2021	\$90,834.61	12/16/2021	\$87,918.13	12/28/2021	\$77,166.77
12/08/2021	\$87,154.43	12/17/2021	\$86,710.34	12/30/2021	\$70,335.91
12/09/2021	\$90,147.24	12/20/2021	\$83,150.73	12/31/2021	\$24,054.49
12/10/2021	\$92,319.05	12/21/2021	\$81,997.80		

Overdraft and Returned Item Fees

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$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

Farmers & Merchants Bank
 Wishes you and yours
 A Very Merry Christmas

Business Interest on Checking Summary

Account Number	[REDACTED] 3278	Number of Enclosures	0
Beginning Balance	1,924,148.86	Statement Dates	12/01/21 thru 12/31/21
2 Deposits/Credits	395,788.75	Days in the statement period	31
3 Checks/Debits	1,463,355.15	Average Ledger	624,076.82
Service Charge	0.00	Interest Earned	15.91
Interest Paid	15.91	Annual Percentage Yield Returned	0.03%
Ending Balance	856,598.37	2021 Interest Paid	512.78

Deposits and Other Credits

Date	Description	Amount
12/09	County of Orange 7956000928 20211207018712CAPISTRANO BA EDY PYMNT 09100001480CCD	2,294.28
12/23	County of Orange 7956000928 20211221018803CAPISTRANO BA EDY PYMNT 09100001631CCD	393,494.47
12/31	Interest Deposit	15.91

Business Interest on Checking [REDACTED] 3278 (continued)

Checks and Other Debits

Date	Description	Amount
12/02	Outgoing Wire-eNotice Landmark Escrow 20211202L2LFFM1C000097	1,362,654.67-
12/02	OLB Outgoing Wire-eNotice Sunwest Bank 20211202L2LFFM1C000123	100,000.00-
12/08	OLB Outgoing Wire-eNotice Landmark Escrow Trust 20211208L2LFFM1C000047	700.48-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/01	1,924,148.86	12/08	460,793.71	12/23	856,582.46
12/02	461,494.19	12/09	463,087.99	12/31	856,598.37

Interest Rate Summary

Date	Rate
11/30	0.030000%

End of Statement

Thank you for banking with Farmers & Merchants Bank.



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