Regular Meeting #681
February 22, 2022
Financial Report

ITEM 8a

FINANCIAL REPORT THROUGH

January 31, 2022

FOR FEBRUARY 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: 01/31/2022

Accounting Basis: Accrual

Level of Detail: Detail View

Include Zero Balance GL Accounts: No

Account Name	Balance
ASSETS	
Cash	
LAIF Account	231,355.57
Operating Cash	33,251.12
Reserve Cash	818,340.73
Total Cash	**1,082,947.42**
Accounts Receivable	7,705.00
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	-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	**2,459,870.72**
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
Prepaid Income	1,536.35
Total Liabilities	**5,702.35**
Capital	
Retained Earnings	1,074,298.98
Appfolio Opening Balance Equity	204,137.86
Net Investment in Cap Assets	1,491,951.58

Balance Sheet

Account Name	Balance
Unrestricted - Other	948,138.42
Calculated Retained Earnings	-1,219,780.94
Calculated Prior Years Retained Earnings	-44,577.53
Total Capital	**2,454,168.37**
TOTAL LIABILITIES & CAPITAL	**2,459,870.72**

Income Statement - 12 Month

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Compass Property Management Corporation
Properties: Capistrano Bay Comm Svcs Dstrc
Fund Type: All
Period Range: Jul 2021 to Jan 2022
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	Jan 2022	Total
Operating Income & Expense								
Income								
INCOME								
Interest Income	236.75	48.51	47.28	187.83	45.10	15.91	154.83	736.21
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	45,310.00	0.00	45,310.00
Property Tax Revenue	0.00	493.52	18,213.04	1,854.26	199,981.69	395,788.75	61,761.45	678,092.71
Special Benefit Fee	227,379.05	0.00	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	0.00	3,885.00
Transfer Fee	0.00	0.00	0.00	250.00	0.00	0.00	0.00	250.00
Transponder Revenue	0.00	0.00	820.00	300.00	0.00	640.00	440.00	2,200.00
Total INCOME	**227,825.80**	**4,217.03**	**19,080.32**	**2,592.09**	**200,026.79**	**441,754.66**	**62,356.28**	**957,852.97**
Total Operating Income	**227,825.80**	**4,217.03**	**19,080.32**	**2,592.09**	**200,026.79**	**441,754.66**	**62,356.28**	**957,852.97**
Expense								
UTILITIES								
Electricity/LS & Guard Shack	303.70	279.41	269.37	294.88	320.63	288.44	424.73	2,181.16
Electricity/ Street Lights	691.39	691.39	691.39	691.39	691.39	711.29	711.04	4,879.28
Gas	485.91	442.94	344.60	345.51	189.04	330.51	550.80	2,689.31
Trash Services	4,761.67	6,706.43	5,999.03	5,424.83	4,768.08	4,766.98	4,779.22	37,206.24
Water/Sewer	574.25	679.68	568.69	562.08	541.91	585.98	559.49	4,072.08
Total UTILITIES	**6,816.92**	**8,799.85**	**7,873.08**	**7,318.69**	**6,511.05**	**6,683.20**	**7,025.28**	**51,028.07**

Account Name	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Total
GENERAL & ADMIN								
Auditing Services (RAMS)	0.00	0.00	0.00	0.00	0.00	0.00	5,610.00	5,610.00
Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00	40.81	40.81
Board Mtg Rm Rental/Stipend	125.00	125.00	125.00	125.00	0.00	3,120.00	125.00	3,745.00
Communications-Phone/Internet	249.50	248.99	248.99	248.99	248.13	248.13	248.13	1,740.86
Contibution-CBRA Annual Mtg	0.00	2,500.00	0.00	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	0.00	10,000.00
Equipment - Copy Machine Lease	227.60	227.60	227.60	227.60	231.41	231.41	424.29	1,797.51
Legal Fees/Owen/Schwerdtfeger	0.00	4,530.00	0.00	1,500.00	0.00	0.00	0.00	6,030.00
Liability Ins/EQ-Flood	19,171.54	0.00	0.00	0.00	0.00	0.00	0.00	19,171.54
Memberships (LAFCO/Carb/CSDA)	2,312.82	20.00	169.58	5,102.88	310.00	250.00	460.00	8,625.28
MHTL Survey/LCP Committee	0.00	5,500.00	0.00	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	0.00	131.20
Notices to Community	0.00	0.00	0.00	0.00	345.98	344.96	0.00	690.94
Office Equip (Computer, Etc)	58.13	136.05	160.55	350.16	0.00	0.00	0.00	704.89
Office Supplies	201.57	135.44	29.62	333.95	64.09	136.53	306.27	1,207.47
Photo Copying	0.00	0.00	273.00	4.00	9.00	0.00	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	2,200.00	15,200.00
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	44,933.00	0.00	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	43,943.69	307,605.83
Security/Bonuses for Staff	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00
Security/Contingencies	0.00	0.00	89.31	0.00	0.00	0.00	0.00	89.31
Security/DwellingLIVE Guest Passes	0.00	0.00	876.71	0.00	0.00	0.00	0.00	876.71
Security/DwellingLIVE Lic Fee	607.12	607.12	607.12	607.12	607.12	607.12	607.12	4,249.84
Security/July 4 Allowance	2,579.55	0.00	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	0.00	400.00
Security/Trans (Reader Service)	0.00	0.00	0.00	0.00	0.00	172.73	0.00	172.73
Security/Transponders	0.00	1,180.95	0.00	0.00	1,180.95	0.00	0.00	2,361.90
Website Hosting	0.00	0.00	0.00	255.00	167.92	495.00	0.00	917.92
Total GENERAL & ADMIN	**71,476.52**	**71,354.84**	**49,037.37**	**99,831.39**	**49,753.29**	**53,749.57**	**53,965.31**	**449,168.29**
LANDSCAPE MAINTENANCE								
Irrigation Repairs (Western)	0.00	545.31	0.00	2,908.15	433.91	0.00	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	16,380.00
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	800.00	0.00	2,750.00
Total LANDSCAPE MAINTENANCE	**2,340.00**	**4,950.31**	**8,342.39**	**5,248.15**	**3,476.85**	**3,140.00**	**2,340.00**	**29,837.70**

Account Name	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Total
GENERAL REPAIRS & MAINTENANCE								
Beach Cleanup	0.00	795.00	0.00	1,325.00	0.00	0.00	4,450.00	6,570.00
Drain/Catch Basin/Filter Maint	0.00	0.00	7.18	21.53	175.14	1,365.00	11.80	1,580.65
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	242.00	1,694.00
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	177.70	670.90
Lighting/Holiday @ Gate Entry	0.00	0.00	2,200.00	0.00	0.00	2,385.00	0.00	4,585.00
Misc Maintenance	470.00	120.00	260.00	120.00	260.00	130.00	270.00	1,630.00
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	17,687.00	0.00	0.00	17,687.00
Pest Control	389.05	389.05	389.05	389.05	389.05	609.05	60.00	2,614.30
Sand Grading/Tractor Service	0.00	0.00	0.00	700.00	0.00	0.00	250.00	950.00
Small Tools & Equipment	0.00	60.29	0.00	0.00	129.29	0.00	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	8,995.00
Total GENERAL REPAIRS & MAINTENANCE	**2,861.86**	**3,049.09**	**4,587.97**	**5,236.21**	**20,167.48**	**6,193.75**	**6,746.50**	**48,842.86**
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	1,371,305.15	0.00	1,479,375.15
Total PLANNED IMPROVEMENTS	**0.00**	**750.00**	**0.00**	**107,320.00**	**8,213.98**	**1,374,020.15**	**0.00**	**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	2,346.42	17,030.58
Payroll Processing Fees	196.27	196.27	196.27	196.27	196.27	306.97	196.27	1,484.59
Payroll Tax Expense	859.37	880.53	849.70	834.29	893.58	914.27	1,115.34	6,347.08
Salary/Wages (Admin Asstnt)	3,650.25	3,510.75	3,107.75	2,906.25	3,681.25	3,952.50	3,441.00	24,249.75
Salary/Wages (Manager)	7,583.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	55,579.38
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**	**15,098.37**	**105,840.03**
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**	**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**	**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**	**85,175.46**	**2,177,633.91**
NOI - Net Operating Income	**128,435.49**	**-99,786.35**	**-65,350.98**	**-238,636.10**	**96,028.67**	**-1,017,652.49**	**-22,819.18**	**-1,219,780.94**
Total Income	227,825.80	4,217.03	19,080.32	2,592.09	200,026.79	441,754.66	62,356.28	957,852.97
Total Expense	99,390.31	104,003.38	84,431.30	241,228.19	103,998.12	1,459,407.15	85,175.46	2,177,633.91
Net Income	**128,435.49**	**-99,786.35**	**-65,350.98**	**-238,636.10**	**96,028.67**	**-1,017,652.49**	**-22,819.18**	**-1,219,780.94**

Annual Budget - Comparative

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Properties: Capistrano Bay Comm Svcs Dstrc
As of: Jan 2022
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	18,083.35	-18,083.35	31,000.00
Interest Income	154.83	333.33	-178.50	736.21	2,333.35	-1,597.14	4,000.00
Parking - Permits & OCTA Fees	0.00	0.00	0.00	45,310.00	45,310.00	0.00	45,310.00
Property Tax Revenue	61,761.45	94,531.50	-32,770.05	678,092.71	661,720.50	16,372.21	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	440.00	333.33	106.67	2,200.00	2,333.35	-133.35	4,000.00
Total INCOME	**62,356.28**	**97,781.49**	**-35,425.21**	**957,852.97**	**961,044.55**	**-3,191.58**	**1,455,427.00**
Total Operating Income	**62,356.28**	**97,781.49**	**-35,425.21**	**957,852.97**	**961,044.55**	**-3,191.58**	**1,455,427.00**
Expense							
UTILITIES							
Electricity/LS & Guard Shack	424.73	320.00	-104.73	2,181.16	2,240.00	58.84	3,840.00
Electricity/ Street Lights	711.04	692.08	-18.96	4,879.28	4,844.60	-34.68	8,305.00
Gas	550.80	535.00	-15.80	2,689.31	3,745.00	1,055.69	6,420.00
Trash Services	4,779.22	4,933.42	154.20	37,206.24	34,533.94	-2,672.30	59,201.00
Water/Sewer	559.49	500.00	-59.49	4,072.08	3,500.00	-572.08	6,000.00
Total UTILITIES	**7,025.28**	**6,980.50**	**-44.78**	**51,028.07**	**48,863.54**	**-2,164.53**	**83,766.00**

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
GENERAL & ADMIN							
Auditing Services (RAMS)	5,610.00	972.08	-4,637.92	5,610.00	6,804.60	1,194.60	11,665.00
Bank Charges	40.81	8.33	-32.48	40.81	58.35	17.54	100.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	3,745.00	2,625.00	-1,120.00	4,500.00
Communications-Phone/Internet	248.13	372.83	124.70	1,740.86	2,609.85	868.99	4,474.00
Contibution-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	175.00	175.00	300.00
Equipment - Copy Machine Lease	424.29	251.67	-172.62	1,797.51	1,761.69	-35.82	3,020.00
Equipment-Copy Machine Cnty Ta	0.00	4.17	4.17	0.00	29.19	29.19	50.00
Legal Fees/Owen/Schwerdtfeger	0.00	2,083.33	2,083.33	6,030.00	14,583.35	8,553.35	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)	460.00	675.00	215.00	8,625.28	4,725.00	-3,900.28	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	233.35	102.15	400.00
Notices to Community	0.00	125.00	125.00	690.94	875.00	184.06	1,500.00
Office Equip (Computer, Etc)	0.00	166.67	166.67	704.89	1,166.69	461.80	2,000.00
Office Supplies	306.27	250.00	-56.27	1,207.47	1,750.00	542.53	3,000.00
Photo Copying	0.00	41.67	41.67	286.00	291.69	5.69	500.00
Property Management Contract	2,200.00	2,325.00	125.00	15,200.00	16,275.00	1,075.00	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	307,605.83	317,002.00	9,396.17	543,432.00
Security/Bonuses for Staff	0.00	0.00	0.00	2,000.00	2,000.00	0.00	2,000.00
Security/Contingencies	0.00	41.67	41.67	89.31	291.69	202.38	500.00
Security/DwellingLIVE Guest Passes	0.00	220.83	220.83	876.71	1,545.85	669.14	2,650.00
Security/DwellingLIVE Lic Fee	607.12	607.08	-0.04	4,249.84	4,249.60	-0.24	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	583.35	183.35	1,000.00
Security/Trans (Reader Service)	0.00	50.00	50.00	172.73	350.00	177.27	600.00
Security/Transponders	0.00	200.00	200.00	2,361.90	1,400.00	-961.90	2,400.00
Website Hosting	0.00	170.83	170.83	917.92	1,195.85	277.93	2,050.00
Total GENERAL & ADMIN	**53,965.31**	**54,368.82**	**403.51**	**449,168.29**	**473,109.10**	**23,940.81**	**744,953.00**
LANDSCAPE MAINTENANCE							
Irrigation Repairs (Western)	0.00	659.00	659.00	3,887.37	4,613.00	725.63	7,908.00
Landscape Contract (Western)	2,340.00	2,340.00	0.00	16,380.00	16,380.00	0.00	28,080.00
Landscape Extras (Western)	0.00	487.50	487.50	3,517.94	3,412.50	-105.44	5,850.00
Landscape Misc (Luna & McGee)	0.00	166.67	166.67	132.39	1,166.69	1,034.30	2,000.00
Palm Tree Trimming	0.00	433.33	433.33	3,170.00	3,033.35	-136.65	5,200.00
Wht Fly / Bamboo Trmnt RPW	0.00	429.17	429.17	2,750.00	3,004.19	254.19	5,150.00
Total LANDSCAPE MAINTENANCE	**2,340.00**	**4,515.67**	**2,175.67**	**29,837.70**	**31,609.73**	**1,772.03**	**54,188.00**

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
GENERAL REPAIRS & MAINTENANCE							
Beach Cleanup	4,450.00	1,250.00	-3,200.00	6,570.00	8,750.00	2,180.00	15,000.00
Block Wall & Fence Repair	0.00	166.67	166.67	0.00	1,166.69	1,166.69	2,000.00
Computer Consultant	0.00	83.33	83.33	0.00	583.35	583.35	1,000.00
Drain/Catch Basin/Filter Maint	11.80	416.67	404.87	1,580.65	2,916.69	1,336.04	5,000.00
Driveway Pressure Wash	242.00	242.50	0.50	1,694.00	1,697.50	3.50	2,910.00
Electrical Repair	0.00	41.67	41.67	275.00	291.69	16.69	500.00
Fire Extinguisher Refills	0.00	15.83	15.83	0.00	110.85	110.85	190.00
Gate Repairs/Maint. (ALL)	177.70	205.00	27.30	670.90	1,435.00	764.10	2,460.00
Lighting Maintenance for LS	0.00	41.67	41.67	0.00	291.69	291.69	500.00
Lighting/Holiday @ Gate Entry	0.00	2,300.00	2,300.00	4,585.00	4,500.00	-85.00	4,500.00
Misc Maintenance	270.00	250.00	-20.00	1,630.00	1,750.00	120.00	3,000.00
Mutt Mitt Disposable Bags	0.00	71.67	71.67	1,037.82	501.69	-536.13	860.00
Painting/Re-OilingWoodwork	0.00	770.83	770.83	0.00	5,395.85	5,395.85	9,250.00
Patrol Vehical Maintenance	0.00	139.17	139.17	363.61	974.19	610.58	1,670.00
Pavement Maintenance	0.00	1,750.00	1,750.00	17,687.00	12,250.00	-5,437.00	21,000.00
Pest Control	60.00	428.75	368.75	2,614.30	3,001.25	386.95	5,145.00
Plumbing Repair	0.00	41.67	41.67	0.00	291.69	291.69	500.00
Roof Repair	0.00	166.67	166.67	0.00	1,166.69	1,166.69	2,000.00
Sand Grading/Tractor Service	250.00	166.67	-83.33	950.00	1,166.69	216.69	2,000.00
Signage	0.00	25.00	25.00	0.00	175.00	175.00	300.00
Small Tools & Equipment	0.00	33.33	33.33	189.58	233.35	43.77	400.00
Street Sweeping	1,285.00	1,285.00	0.00	8,995.00	8,995.00	0.00	15,420.00
Winter Roadway Cleanup (Flood)	0.00	416.67	416.67	0.00	2,916.69	2,916.69	5,000.00
Total GENERAL REPAIRS & MAINTENANCE	**6,746.50**	**10,308.77**	**3,562.27**	**48,842.86**	**60,561.55**	**11,718.69**	**100,605.00**
PLANNED IMPROVEMENTS							
Block Wall Repairs	0.00	416.67	416.67	0.00	2,916.69	2,916.69	5,000.00
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	1,750.00	1,750.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	2,333.35	2,333.35	4,000.00
Storm Drain Repairs from High Tides	0.00	1,000.00	1,000.00	10,928.98	7,000.00	-3,928.98	12,000.00
Vacant Lot Purchase	0.00	7,531.83	7,531.83	1,479,375.15	52,722.85	-1,426,652.30	90,382.00
Total PLANNED IMPROVEMENTS	**0.00**	**9,531.83**	**9,531.83**	**1,490,304.13**	**66,722.89**	**-1,423,581.24**	**114,382.00**
EMPLOYEE EXPENSES							
Health Insurance	2,346.42	2,575.00	228.58	17,030.58	18,025.00	994.42	30,900.00
Payroll Processing Fees	196.27	220.83	24.56	1,484.59	1,545.85	61.26	2,650.00
Payroll Tax Expense	1,115.34	1,041.67	-73.67	6,347.08	7,291.69	944.61	12,500.00
Salary/Wages (Admin Asstnt)	3,441.00	3,358.33	-82.67	24,249.75	23,508.35	-741.40	40,300.00
Salary/Wages (Manager)	7,999.34	7,982.92	-16.42	55,579.38	55,880.44	301.06	95,795.00
Training/Seminars/Travel/Meals	0.00	16.67	16.67	0.00	116.69	116.69	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	**15,098.37**	**15,195.42**	**97.05**	**105,840.03**	**108,094.02**	**2,253.99**	**184,071.00**

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	11,955.17	11,955.17	0.00	83,686.19	83,686.19	143,462.00
Shoreline Protection Consultants	0.00	1,666.67	1,666.67	2,362.83	11,666.69	9,303.86	20,000.00
Shoreline Protection Engineering	0.00	833.33	833.33	0.00	5,833.35	5,833.35	10,000.00
Total NON-OPERATIONAL ITEMS	**0.00**	**14,455.17**	**14,455.17**	**2,362.83**	**101,186.23**	**98,823.40**	**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	**85,175.46**	**115,356.18**	**30,180.72**	**2,177,633.91**	**890,147.06**	**-1,287,486.85**	**1,455,427.00**
Total Operating Income	62,356.28	97,781.49	-35,425.21	957,852.97	961,044.55	-3,191.58	1,455,427.00
Total Operating Expense	85,175.46	115,356.18	30,180.72	2,177,633.91	890,147.06	-1,287,486.85	1,455,427.00
NOI - Net Operating Income	**-22,819.18**	**-17,574.69**	**-5,244.49**	**-1,219,780.94**	**70,897.49**	**-1,290,678.43**	**0.00**
Total Income	62,356.28	97,781.49	-35,425.21	957,852.97	961,044.55	-3,191.58	1,455,427.00
Total Expense	85,175.46	115,356.18	30,180.72	2,177,633.91	890,147.06	-1,287,486.85	1,455,427.00
Net Income	**-22,819.18**	**-17,574.69**	**-5,244.49**	**-1,219,780.94**	**70,897.49**	**-1,290,678.43**	**0.00**

Sunwest Bank

2050 Main Street, Suite 300
Irvine, CA 92614

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	$106,121.18

HOA CHECKING-XXXXXX2066

Account Summary

Date	Description	Amount
01/01/2022	**Beginning Balance**	**$24,054.49**
	19 Credit(s) This Period	$112,671.34
	37 Debit(s) This Period	$30,604.65
01/31/2022	**Ending Balance**	**$106,121.18**

Deposits

Date	Description	Amount
01/13/2022	RDC DEPOSIT	$460.00
01/19/2022	DEPOSIT	$440.00
01/26/2022	RDC DEPOSIT	$345.00

Electronic Credits

Date	Description	Amount
01/03/2022	LOCKBOX DEPOSIT	$690.00
01/06/2022	Compass Property Net Settle 000013398510405	$460.00
01/07/2022	LOCKBOX DEPOSIT	$345.00
01/10/2022	LOCKBOX DEPOSIT	$345.00
01/14/2022	LOCKBOX DEPOSIT	$345.00
01/18/2022	LOCKBOX DEPOSIT	$1,076.35
01/19/2022	LOCKBOX DEPOSIT	$460.00
01/19/2022	Wire Transfer In 54093476	$100,000.00
01/20/2022	APPFOLIO INC XXXXXX1536 2OANMWGG47HWU2I	$460.00
01/20/2022	LOCKBOX DEPOSIT	$230.00

HOA CHECKING-XXXXXX2066 (continued)

Electronic Credits (continued)

Date	Description	Amount
01/21/2022	LOCKBOX DEPOSIT	$1,725.00
01/24/2022	Compass Property Net Settle 000013547412281	$920.00
01/24/2022	LOCKBOX DEPOSIT	$3,220.00
01/25/2022	LOCKBOX DEPOSIT	$230.00
01/26/2022	LOCKBOX DEPOSIT	$344.99
01/31/2022	LOCKBOX DEPOSIT	$575.00

Electronic Debits

Date	Description	Amount
01/04/2022	1800 CALPERS 100000016651076	$2,346.42
01/07/2022	SOUTH COAST WATE SOUTH COAS M2B05D5627656	$128.25
01/07/2022	XX8660 POS CHK PURCHAS SMART AND FINAL CAPISTRANO BE CA 399 055 005547	$12.91
01/07/2022	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 002971	$16.15
01/10/2022	SD GAS & ELEC PAID SDGE 005194379635	$20.09
01/10/2022	USBEquipFinance CNTRCT PMT 500-0592364-000	$231.41
01/10/2022	SD GAS & ELEC PAID SDGE 008454115307	$424.73
01/12/2022	SO CAL GAS SIMPLEPAY 058140308279060	$550.80
01/12/2022	XX8611 POS CHK PURCHAS SMART AND FINAL CAPISTRANO B CA 48192658 060324	$8.93
01/12/2022	XX8660 POS CHK PURCHAS AMAZON.COM* LQ1G9 SEATTLE WA 00000101 2GNDN0PEVOQL	$53.86
01/12/2022	XX8660 POS CHK PURCHAS Dropbox* WYR1J6LZ db.tt/cchelp DE 00000007 023424	$450.00
01/13/2022	SOUTH COAST WATE SOUTH COAS 2B11D3102487	$28.34
01/13/2022	SOUTH COAST WATE SOUTH COAS L2B11D2539967	$75.82
01/13/2022	SOUTH COAST WATE SOUTH COAS D2B11D2640775	$327.08
01/18/2022	CAPISTRANO BAY C IMPOUND	$103.59
01/18/2022	COX COMM ORG BANKDRAFT 333045628502001	$248.13
01/18/2022	CAPISTRANO BAY C IMPOUND	$1,664.14
01/18/2022	CAPISTRANO BAY C IMPOUND	$4,642.23
01/18/2022	XX8660 DDA RECURR OC REGISTER SUBS 714-796-7777 CA 00000000 028392	$10.00
01/20/2022	SD GAS & ELEC PAID SDGE 005466041355	$690.95
01/26/2022	CR & R INCORPORA CRR INCORP 8300127893	$567.27
01/26/2022	CR & R INCORPORA CRR INCORP 8300092766	$4,211.95
01/26/2022	XX8611 POS CHK PURCHAS AWARDS N MORE SAN CLEMENTE CA 52254422 060496	$214.42

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1128	01/12/2022	$345.98	1171*	01/04/2022	$220.00	1177	01/27/2022	$1,527.00
1165*	01/04/2022	$495.00	1172	01/12/2022	$344.96	1178	01/25/2022	$607.12
1167*	01/03/2022	$2,000.00	1174*	01/10/2022	$2,340.00	1179	01/26/2022	$250.00
1168	01/07/2022	$125.00	1175	01/06/2022	$607.12	1180	01/20/2022	$130.00
1169	01/04/2022	$2,385.00	1176	01/28/2022	$2,200.00			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
01/03/2022	$22,744.49	01/13/2022	$12,816.64	01/24/2022	$114,203.95
01/04/2022	$17,298.07	01/14/2022	$13,161.64	01/25/2022	$113,826.83
01/06/2022	$17,150.95	01/18/2022	$7,569.90	01/26/2022	$109,273.18
01/07/2022	$17,213.64	01/19/2022	$108,469.90	01/27/2022	$107,746.18
01/10/2022	$14,542.41	01/20/2022	$108,338.95	01/28/2022	$105,546.18
01/12/2022	$12,787.88	01/21/2022	$110,063.95	01/31/2022	$106,121.18

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

Important Information Regarding 2021 IRS Tax Forms:
A new format is on the way for 2021 IRS tax forms issued by F&M Bank.
Beginning in January, F&M will use the standard IRS format
for clients receiving an IRS tax form for the 2021 calendar year.
Questions? Please contact the F&M Client Care Center at (866) 437-0011.

Business Interest on Checking Summary

Account Number	[redacted]3278	Number of Enclosures	0
Beginning Balance	856,598.37	Statement Dates	1/01/22 thru 1/31/22
3 Deposits/Credits	61,761.45	Days in the statement period	31
2 Checks/Debits	100,040.81	Average Ledger	852,733.78
Service Charge	0.00	Interest Earned	21.72
Interest Paid	21.72	Annual Percentage Yield Returned	0.03%
Ending Balance	818,340.73	2022 Interest Paid	21.72

Deposits and Other Credits

Date	Description	Amount
1/06	County of Orange 7956000928 20220104018870CAPISTRANO BA EDI PYMNT 09100001528CCD	1,825.85
1/13	County of Orange 7956000928 20220111018911CAPISTRANO BA EDI PYMNT 09100001467CCD	54,986.83
1/14	County of Orange 7956000928 20220112018925CAPISTRANO BA EDI PYMNT 09100001879CCD	4,948.77
1/31	Interest Deposit	21.72

Business Interest on Checking [redacted]3278 (continued)

Checks and Other Debits

Date	Description	Amount
1/05	Account Analysis Charge	40.81-
1/19	OLB Outgoing Wire-eNotice Sunwest Bank 20220119L2LFFM1C000086	100,000.00-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
1/01	856,598.37	1/13	913,370.24	1/31	818,340.73
1/05	856,557.56	1/14	918,319.01		
1/06	858,383.41	1/19	818,319.01		

Interest Rate Summary

Date	Rate
12/31	0.030000%

End of Statement

Thank you for banking with Farmers & Merchants Bank.