

## **ITEM 8a**

# **FINANCIAL REPORT THROUGH**

**February 28, 2022**

**FOR MARCH 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:** 02/28/2022

**Accounting Basis:** Accrual

**Level of Detail:** Detail View

**Include Zero Balance GL Accounts:** No

Account Name	Balance
<b>ASSETS</b>	
<b>Cash</b>	
LAIF Account	231,355.57
Operating Cash	-42,010.83
Reserve Cash	819,862.67
<b>Total Cash</b>	<b>1,009,207.41</b>
Accounts Receivable	805.00
<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>2,379,230.71</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	1,076.35
<b>Total Liabilities</b>	<b>5,242.35</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
Calculated Retained Earnings	-1,299,960.95

## Balance Sheet

Account Name	Balance
Calculated Prior Years Retained Earnings	-44,577.53
<b>Total Capital</b>	<b>2,373,988.36</b>
<b>TOTAL LIABILITIES &amp; CAPITAL</b>	<b>2,379,230.71</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

Fund Type: All

Period Range: Jul 2021 to Feb 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	Feb 2022	Total
<b>Operating Income &amp; Expense</b>									
<b>Income</b>									
<b>INCOME</b>									
Special Benefit Fee	227,379.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227,379.05
Property Tax Revenue	0.00	493.52	18,213.04	1,854.26	199,981.69	395,788.75	61,761.45	1,503.08	679,595.79
Transponder Revenue	0.00	0.00	820.00	300.00	0.00	640.00	440.00	0.00	2,200.00
Interest Income	236.75	48.51	47.28	187.83	45.10	15.91	154.83	18.86	755.07
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	45,310.00	0.00	0.00	45,310.00
Summer Trash Collection	210.00	3,675.00	0.00	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	0.00	250.00
<b>Total INCOME</b>	<b>227,825.80</b>	<b>4,217.03</b>	<b>19,080.32</b>	<b>2,592.09</b>	<b>200,026.79</b>	<b>441,754.66</b>	<b>62,356.28</b>	<b>1,521.94</b>	<b>959,374.91</b>
<b>Total Operating Income</b>	<b>227,825.80</b>	<b>4,217.03</b>	<b>19,080.32</b>	<b>2,592.09</b>	<b>200,026.79</b>	<b>441,754.66</b>	<b>62,356.28</b>	<b>1,521.94</b>	<b>959,374.91</b>
<b>Expense</b>									
<b>UTILITIES</b>									
Electricity/LS & Guard Shack	303.70	279.41	269.37	294.88	320.63	288.44	424.73	387.28	2,568.44
Electricity/ Street Lights	691.39	691.39	691.39	691.39	691.39	711.29	711.04	763.18	5,642.46
Gas	485.91	442.94	344.60	345.51	189.04	330.51	550.80	601.77	3,291.08
Trash Services	4,761.67	6,706.43	5,999.03	5,424.83	4,768.08	4,766.98	4,779.22	4,777.22	41,983.46
Water/Sewer	574.25	679.68	568.69	562.08	541.91	585.98	559.49	424.23	4,496.31
<b>Total UTILITIES</b>	<b>6,816.92</b>	<b>8,799.85</b>	<b>7,873.08</b>	<b>7,318.69</b>	<b>6,511.05</b>	<b>6,683.20</b>	<b>7,025.28</b>	<b>6,953.68</b>	<b>57,981.75</b>
<b>GENERAL &amp; ADMIN</b>									
Security/Allied Contract	43,943.69	43,943.69	43,943.69	43,943.69	43,943.69	43,943.69	43,943.69	43,943.69	351,549.52
Security/	607.12	607.12	607.12	607.12	607.12	607.12	607.12	607.12	4,856.96

## Income Statement - 12 Month

Account Name	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Total
DwellingLIVE Lic Fee									
Security/ DwellingLIVE Guest Passes	0.00	0.00	876.71	0.00	0.00	0.00	0.00	0.00	876.71
Security/Bonuses for Staff	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
Security/ Contingencies	0.00	0.00	89.31	0.00	0.00	0.00	0.00	1,030.00	1,119.31
Security/ Transponders	0.00	1,180.95	0.00	0.00	1,180.95	0.00	0.00	0.00	2,361.90
Security/Trans (Reader Service)	0.00	0.00	0.00	0.00	0.00	172.73	0.00	0.00	172.73
Security/July 4 Allowance	2,579.55	0.00	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	0.00	400.00
Communications- Phone/Internet	249.50	248.99	248.99	248.99	248.13	248.13	248.13	246.89	1,987.75
Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00	40.81	0.00	40.81
Auditing Services (RAMS)	0.00	0.00	0.00	0.00	0.00	0.00	5,610.00	0.00	5,610.00
Contibution-CBRA Annual Mtg	0.00	2,500.00	0.00	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	0.00	10,000.00
Equipment - Copy Machine Lease	227.60	227.60	227.60	227.60	231.41	231.41	424.29	0.00	1,797.51
Legal Fees/Owen/ Schwerdtfeger	0.00	4,530.00	0.00	1,500.00	0.00	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	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	189.88	8,815.16
MHTL Survey/LCP Committee	0.00	5,500.00	0.00	0.00	0.00	0.00	0.00	5,490.00	10,990.00
Property Management Contract	2,000.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	17,400.00
Photo Copying	0.00	0.00	273.00	4.00	9.00	0.00	0.00	0.00	286.00
Office Equip (Computer, Etc)	58.13	136.05	160.55	350.16	0.00	0.00	0.00	0.00	704.89
Office Supplies	201.57	135.44	29.62	333.95	64.09	136.53	306.27	188.26	1,395.73

## Income Statement - 12 Month

Account Name	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Total
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	44,933.00	0.00	0.00	0.00	0.00	44,933.00
Notices to Community	0.00	0.00	0.00	0.00	345.98	344.96	0.00	0.00	690.94
Website Hosting	0.00	0.00	0.00	255.00	167.92	495.00	0.00	0.00	917.92
Board Mtg Rm Rental/Stipend	125.00	125.00	125.00	125.00	0.00	3,120.00	125.00	125.00	3,870.00
Misc General Expenses	0.00	0.00	86.20	0.00	45.00	0.00	0.00	0.00	131.20
<b>Total GENERAL &amp; ADMIN</b>	<b>71,476.52</b>	<b>71,354.84</b>	<b>49,037.37</b>	<b>99,831.39</b>	<b>49,753.29</b>	<b>53,749.57</b>	<b>53,965.31</b>	<b>54,020.84</b>	<b>503,189.13</b>
<b>LANDSCAPE MAINTENANCE</b>									
Landscape Contract (Western)	2,340.00	2,340.00	2,340.00	2,340.00	2,340.00	2,340.00	2,340.00	2,340.00	18,720.00
Landscape Extras (Western)	0.00	0.00	2,815.00	0.00	702.94	0.00	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	0.00	132.39
Palm Tree Trimming	0.00	0.00	3,170.00	0.00	0.00	0.00	0.00	0.00	3,170.00
Irrigation Repairs (Western)	0.00	545.31	0.00	2,908.15	433.91	0.00	0.00	0.00	3,887.37
Wht Fly / Bamboo Trmnt RPW	0.00	1,950.00	0.00	0.00	0.00	800.00	0.00	0.00	2,750.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>2,340.00</b>	<b>4,950.31</b>	<b>8,342.39</b>	<b>5,248.15</b>	<b>3,476.85</b>	<b>3,140.00</b>	<b>2,340.00</b>	<b>2,340.00</b>	<b>32,177.70</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>									
Lighting/Holiday @ Gate Entry	0.00	0.00	2,200.00	0.00	0.00	2,385.00	0.00	0.00	4,585.00
Electrical Repair	0.00	0.00	0.00	275.00	0.00	0.00	0.00	0.00	275.00
Beach Cleanup	0.00	795.00	0.00	1,325.00	0.00	0.00	4,450.00	0.00	6,570.00
Gate Repairs/Maint. (ALL)	0.00	157.75	157.75	0.00	0.00	177.70	177.70	0.00	670.90
Street Sweeping	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	10,280.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	1,936.00
Patrol Vehical Maintenance	0.00	0.00	46.99	316.62	0.00	0.00	0.00	0.00	363.61
Mutt Mitt Disposable Bags	475.81	0.00	0.00	562.01	0.00	0.00	0.00	0.00	1,037.82

## Income Statement - 12 Month

Account Name	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Total
Misc Maintenance	470.00	120.00	260.00	120.00	260.00	130.00	270.00	130.00	1,760.00
Drain/Catch Basin/ Filter Maint	0.00	0.00	7.18	21.53	175.14	1,365.00	11.80	0.00	1,580.65
Sand Grading/ Tractor Service	0.00	0.00	0.00	700.00	0.00	0.00	250.00	0.00	950.00
Pavement Maintenance	0.00	0.00	0.00	0.00	17,687.00	0.00	0.00	0.00	17,687.00
Pest Control	389.05	389.05	389.05	389.05	389.05	609.05	60.00	734.10	3,348.40
Small Tools & Equipment	0.00	60.29	0.00	0.00	129.29	0.00	0.00	0.00	189.58
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>2,861.86</b>	<b>3,049.09</b>	<b>4,587.97</b>	<b>5,236.21</b>	<b>20,167.48</b>	<b>6,193.75</b>	<b>6,746.50</b>	<b>2,391.10</b>	<b>51,233.96</b>
<b>PLANNED IMPROVEMENTS</b>									
Vacant Lot Purchase	0.00	750.00	0.00	107,320.00	0.00	1,363,355.15	0.00	9,145.00	1,480,570.15
Storm Drain Repairs from High Tides	0.00	0.00	0.00	0.00	8,213.98	2,715.00	0.00	0.00	10,928.98
<b>Total PLANNED IMPROVEMENTS</b>	<b>0.00</b>	<b>750.00</b>	<b>0.00</b>	<b>107,320.00</b>	<b>8,213.98</b>	<b>1,366,070.15</b>	<b>0.00</b>	<b>9,145.00</b>	<b>1,491,499.13</b>
<b>EMPLOYEE EXPENSES</b>									
Workers Comp Insurance	1,158.62	0.00	-9.97	0.00	0.00	0.00	0.00	0.00	1,148.65
Payroll Processing Fees	196.27	196.27	196.27	196.27	196.27	306.97	196.27	324.38	1,808.97
Payroll Tax Expense	859.37	880.53	849.70	834.29	893.58	914.27	1,115.34	930.44	7,277.52
Salary/Wages (Manager)	7,583.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	63,578.72
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	3,200.75	27,450.50
Health Insurance	2,447.16	2,447.40	2,447.40	2,447.40	2,447.40	2,447.40	2,346.42	2,346.42	19,377.00
<b>Total EMPLOYEE EXPENSES</b>	<b>15,895.01</b>	<b>15,034.29</b>	<b>14,590.49</b>	<b>14,383.55</b>	<b>15,217.84</b>	<b>15,620.48</b>	<b>15,098.37</b>	<b>14,801.33</b>	<b>120,641.36</b>
<b>NON-OPERATIONAL ITEMS</b>									
Shoreline Protection Consultants	0.00	65.00	0.00	1,640.20	657.63	0.00	0.00	0.00	2,362.83
<b>Total NON- OPERATIONAL ITEMS</b>	<b>0.00</b>	<b>65.00</b>	<b>0.00</b>	<b>1,640.20</b>	<b>657.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,362.83</b>

## Income Statement - 12 Month

Account Name	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Total
<b>ADMINISTRATION</b>									
Management Extras	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	250.00
<b>Total ADMINISTRATION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>
<b>Total Operating Expense</b>	<b>99,390.31</b>	<b>104,003.38</b>	<b>84,431.30</b>	<b>241,228.19</b>	<b>103,998.12</b>	<b>1,451,457.15</b>	<b>85,175.46</b>	<b>89,651.95</b>	<b>2,259,335.86</b>
<b>NOI - Net Operating Income</b>	<b>128,435.49</b>	<b>-99,786.35</b>	<b>-65,350.98</b>	<b>-238,636.10</b>	<b>96,028.67</b>	<b>-1,009,702.49</b>	<b>-22,819.18</b>	<b>-88,130.01</b>	<b>-1,299,960.95</b>
Total Income	227,825.80	4,217.03	19,080.32	2,592.09	200,026.79	441,754.66	62,356.28	1,521.94	959,374.91
Total Expense	99,390.31	104,003.38	84,431.30	241,228.19	103,998.12	1,451,457.15	85,175.46	89,651.95	2,259,335.86
<b>Net Income</b>	<b>128,435.49</b>	<b>-99,786.35</b>	<b>-65,350.98</b>	<b>-238,636.10</b>	<b>96,028.67</b>	<b>-1,009,702.49</b>	<b>-22,819.18</b>	<b>-88,130.01</b>	<b>-1,299,960.95</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: Feb 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
<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	1,503.08	94,531.50	-93,028.42	679,595.79	756,252.00	-76,656.21	1,134,378.00
Development Impact Fee	0.00	2,583.33	-2,583.33	0.00	20,666.68	-20,666.68	31,000.00
Transponder Revenue	0.00	333.33	-333.33	2,200.00	2,666.68	-466.68	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	18.86	333.33	-314.47	755.07	2,666.68	-1,911.61	4,000.00
Parking - Permits & OCTA Fees	0.00	0.00	0.00	45,310.00	45,310.00	0.00	45,310.00
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
<b>Total INCOME</b>	<b>1,521.94</b>	<b>97,781.49</b>	<b>-96,259.55</b>	<b>959,374.91</b>	<b>1,058,826.04</b>	<b>-99,451.13</b>	<b>1,455,427.00</b>
<b>Total Operating Income</b>	<b>1,521.94</b>	<b>97,781.49</b>	<b>-96,259.55</b>	<b>959,374.91</b>	<b>1,058,826.04</b>	<b>-99,451.13</b>	<b>1,455,427.00</b>
<b>Expense</b>							
<b>UTILITIES</b>							
Electricity/LS & Guard Shack	387.28	320.00	-67.28	2,568.44	2,560.00	-8.44	3,840.00
Electricity/ Street Lights	763.18	692.08	-71.10	5,642.46	5,536.68	-105.78	8,305.00
Gas	601.77	535.00	-66.77	3,291.08	4,280.00	988.92	6,420.00
Trash Services	4,777.22	4,933.42	156.20	41,983.46	39,467.36	-2,516.10	59,201.00
Water/Sewer	424.23	500.00	75.77	4,496.31	4,000.00	-496.31	6,000.00
<b>Total UTILITIES</b>	<b>6,953.68</b>	<b>6,980.50</b>	<b>26.82</b>	<b>57,981.75</b>	<b>55,844.04</b>	<b>-2,137.71</b>	<b>83,766.00</b>
<b>GENERAL &amp; ADMIN</b>							
Security/Allied Contract	43,943.69	45,286.00	1,342.31	351,549.52	362,288.00	10,738.48	543,432.00
Security/DwellingLIVE Lic Fee	607.12	607.08	-0.04	4,856.96	4,856.68	-0.28	7,285.00
Security/DwellingLIVE Guest Passes	0.00	220.83	220.83	876.71	1,766.68	889.97	2,650.00
Security/Bonuses for Staff	0.00	0.00	0.00	2,000.00	2,000.00	0.00	2,000.00
Security/Contingencies	1,030.00	41.67	-988.33	1,119.31	333.36	-785.95	500.00

## Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Security/Transponders	0.00	200.00	200.00	2,361.90	1,600.00	-761.90	2,400.00
Security/Trans (Reader Service)	0.00	50.00	50.00	172.73	400.00	227.27	600.00
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	666.68	266.68	1,000.00
Communications-Phone/Internet	246.89	372.83	125.94	1,987.75	2,982.68	994.93	4,474.00
Bank Charges	0.00	8.33	8.33	40.81	66.68	25.87	100.00
Auditing Services (RAMS)	0.00	972.08	972.08	5,610.00	7,776.68	2,166.68	11,665.00
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
Equipment-Copy Machine Cnty Ta	0.00	4.17	4.17	0.00	33.36	33.36	50.00
Equipment - Copy Machine Lease	0.00	251.67	251.67	1,797.51	2,013.36	215.85	3,020.00
Document Management	0.00	25.00	25.00	0.00	200.00	200.00	300.00
Legal Fees/Owen/Schwerdtfeger	0.00	2,083.33	2,083.33	6,030.00	16,666.68	10,636.68	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)	189.88	675.00	485.12	8,815.16	5,400.00	-3,415.16	8,100.00
MHTL Survey/LCP Committee	5,490.00	0.00	-5,490.00	10,990.00	6,900.00	-4,090.00	6,900.00
Property Management Contract	2,200.00	2,325.00	125.00	17,400.00	18,600.00	1,200.00	27,900.00
Photo Copying	0.00	41.67	41.67	286.00	333.36	47.36	500.00
Office Equip (Computer, Etc)	0.00	166.67	166.67	704.89	1,333.36	628.47	2,000.00
Office Supplies	188.26	250.00	61.74	1,395.73	2,000.00	604.27	3,000.00
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	44,933.00	44,927.00	-6.00	44,927.00
Notices to Community	0.00	125.00	125.00	690.94	1,000.00	309.06	1,500.00
Website Hosting	0.00	170.83	170.83	917.92	1,366.68	448.76	2,050.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	3,870.00	3,000.00	-870.00	4,500.00
Misc General Expenses	0.00	33.33	33.33	131.20	266.68	135.48	400.00
<b>Total GENERAL &amp; ADMIN</b>	<b>54,020.84</b>	<b>54,368.82</b>	<b>347.98</b>	<b>503,189.13</b>	<b>527,477.92</b>	<b>24,288.79</b>	<b>744,953.00</b>
<b>LANDSCAPE MAINTENANCE</b>							
Landscape Contract (Western)	2,340.00	2,340.00	0.00	18,720.00	18,720.00	0.00	28,080.00

## Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Landscape Extras (Western)	0.00	487.50	487.50	3,517.94	3,900.00	382.06	5,850.00
Landscape Misc (Luna & McGee)	0.00	166.67	166.67	132.39	1,333.36	1,200.97	2,000.00
Palm Tree Trimming	0.00	433.33	433.33	3,170.00	3,466.68	296.68	5,200.00
Irrigation Repairs (Western)	0.00	659.00	659.00	3,887.37	5,272.00	1,384.63	7,908.00
Wht Fly / Bamboo Trmnt RPW	0.00	429.17	429.17	2,750.00	3,433.36	683.36	5,150.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>2,340.00</b>	<b>4,515.67</b>	<b>2,175.67</b>	<b>32,177.70</b>	<b>36,125.40</b>	<b>3,947.70</b>	<b>54,188.00</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>							
Lighting Maintenance for LS	0.00	41.67	41.67	0.00	333.36	333.36	500.00
Lighting/Holiday @ Gate Entry	0.00	0.00	0.00	4,585.00	4,500.00	-85.00	4,500.00
Electrical Repair	0.00	41.67	41.67	275.00	333.36	58.36	500.00
Painting/Re-Oiling Woodwork	0.00	770.83	770.83	0.00	6,166.68	6,166.68	9,250.00
Plumbing Repair	0.00	41.67	41.67	0.00	333.36	333.36	500.00
Roof Repair	0.00	166.67	166.67	0.00	1,333.36	1,333.36	2,000.00
Block Wall & Fence Repair	0.00	166.67	166.67	0.00	1,333.36	1,333.36	2,000.00
Beach Cleanup	0.00	1,250.00	1,250.00	6,570.00	10,000.00	3,430.00	15,000.00
Computer Consultant	0.00	83.33	83.33	0.00	666.68	666.68	1,000.00
Gate Repairs/Maint. (ALL)	0.00	205.00	205.00	670.90	1,640.00	969.10	2,460.00
Street Sweeping	1,285.00	1,285.00	0.00	10,280.00	10,280.00	0.00	15,420.00
Driveway Pressure Wash	242.00	242.50	0.50	1,936.00	1,940.00	4.00	2,910.00
Patrol Vehical Maintenance	0.00	139.17	139.17	363.61	1,113.36	749.75	1,670.00
Fire Extinguisher Refills	0.00	15.83	15.83	0.00	126.68	126.68	190.00
Mutt Mitt Disposable Bags	0.00	71.67	71.67	1,037.82	573.36	-464.46	860.00
Misc Maintenance	130.00	250.00	120.00	1,760.00	2,000.00	240.00	3,000.00
Drain/Catch Basin/Filter Maint	0.00	416.67	416.67	1,580.65	3,333.36	1,752.71	5,000.00
Sand Grading/Tractor Service	0.00	166.67	166.67	950.00	1,333.36	383.36	2,000.00
Pavement Maintenance	0.00	1,750.00	1,750.00	17,687.00	14,000.00	-3,687.00	21,000.00
Pest Control	734.10	428.75	-305.35	3,348.40	3,430.00	81.60	5,145.00
Signage	0.00	25.00	25.00	0.00	200.00	200.00	300.00
Small Tools & Equipment	0.00	33.33	33.33	189.58	266.68	77.10	400.00
Winter Roadway Cleanup (Flood)	0.00	416.67	416.67	0.00	3,333.36	3,333.36	5,000.00

## Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>2,391.10</b>	<b>8,008.77</b>	<b>5,617.67</b>	<b>51,233.96</b>	<b>68,570.32</b>	<b>17,336.36</b>	<b>100,605.00</b>
<b>PLANNED IMPROVEMENTS</b>							
Block Wall Repairs	0.00	416.67	416.67	0.00	3,333.36	3,333.36	5,000.00
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	2,000.00	2,000.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	2,666.68	2,666.68	4,000.00
Vacant Lot Purchase	9,145.00	7,531.83	-1,613.17	1,480,570.15	60,254.68	-1,420,315.47	90,382.00
Storm Drain Repairs from High Tides	0.00	1,000.00	1,000.00	10,928.98	8,000.00	-2,928.98	12,000.00
<b>Total PLANNED IMPROVEMENTS</b>	<b>9,145.00</b>	<b>9,531.83</b>	<b>386.83</b>	<b>1,491,499.13</b>	<b>76,254.72</b>	<b>-1,415,244.41</b>	<b>114,382.00</b>
<b>EMPLOYEE EXPENSES</b>							
Workers Comp Insurance	0.00	0.00	0.00	1,148.65	1,726.00	577.35	1,726.00
Payroll Processing Fees	324.38	220.83	-103.55	1,808.97	1,766.68	-42.29	2,650.00
Payroll Tax Expense	930.44	1,041.67	111.23	7,277.52	8,333.36	1,055.84	12,500.00
Salary/Wages (Manager)	7,999.34	7,982.92	-16.42	63,578.72	63,863.36	284.64	95,795.00
Salary/Wages (Admin Asstnt)	3,200.75	3,358.33	157.58	27,450.50	26,866.68	-583.82	40,300.00
Health Insurance	2,346.42	2,575.00	228.58	19,377.00	20,600.00	1,223.00	30,900.00
Training/Seminars/Travel/Meals	0.00	16.67	16.67	0.00	133.36	133.36	200.00
<b>Total EMPLOYEE EXPENSES</b>	<b>14,801.33</b>	<b>15,195.42</b>	<b>394.09</b>	<b>120,641.36</b>	<b>123,289.44</b>	<b>2,648.08</b>	<b>184,071.00</b>
<b>NON-OPERATIONAL ITEMS</b>							
General Reserve Contribution	0.00	11,955.17	11,955.17	0.00	95,641.36	95,641.36	143,462.00
Shoreline Protection Consultants	0.00	1,666.67	1,666.67	2,362.83	13,333.36	10,970.53	20,000.00
Shoreline Protection Engineering	0.00	833.33	833.33	0.00	6,666.68	6,666.68	10,000.00
<b>Total NON-OPERATIONAL ITEMS</b>	<b>0.00</b>	<b>14,455.17</b>	<b>14,455.17</b>	<b>2,362.83</b>	<b>115,641.40</b>	<b>113,278.57</b>	<b>173,462.00</b>
<b>ADMINISTRATION</b>							
Management Extras	0.00	0.00	0.00	250.00	0.00	-250.00	0.00
<b>Total ADMINISTRATION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.00</b>	<b>-250.00</b>	<b>0.00</b>
<b>Total Operating Expense</b>	<b>89,651.95</b>	<b>113,056.18</b>	<b>23,404.23</b>	<b>2,259,335.86</b>	<b>1,003,203.24</b>	<b>-1,256,132.62</b>	<b>1,455,427.00</b>
Total Operating Income	1,521.94	97,781.49	-96,259.55	959,374.91	1,058,826.04	-99,451.13	1,455,427.00
Total Operating Expense	89,651.95	113,056.18	23,404.23	2,259,335.86	1,003,203.24	-1,256,132.62	1,455,427.00
<b>NOI - Net Operating Income</b>	<b>-88,130.01</b>	<b>-15,274.69</b>	<b>-72,855.32</b>	<b>-1,299,960.95</b>	<b>55,622.80</b>	<b>-1,355,583.75</b>	<b>0.00</b>

## Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Total Income	1,521.94	97,781.49	-96,259.55	959,374.91	1,058,826.04	-99,451.13	1,455,427.00
Total Expense	89,651.95	113,056.18	23,404.23	2,259,335.86	1,003,203.24	-1,256,132.62	1,455,427.00
<b>Net Income</b>	<b>-88,130.01</b>	<b>-15,274.69</b>	<b>-72,855.32</b>	<b>-1,299,960.95</b>	<b>55,622.80</b>	<b>-1,355,583.75</b>	<b>0.00</b>



2050 Main Street, Suite 300  
Irvine, CA 92614

## Statement Ending 02/28/2022

CAPISTRANO BAY DISTRICT

Page 1 of 6

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

### Summary of Accounts



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Account Type	Account Number	Ending Balance
HOA CHECKING	XXXXXX2066	\$21,855.74

## HOA CHECKING-XXXXXX2066

### Account Summary

Date	Description	Amount
02/01/2022	Beginning Balance	\$106,121.18
	10 Credit(s) This Period	\$5,635.00
	41 Debit(s) This Period	\$89,900.44
02/28/2022	Ending Balance	\$21,855.74

### Electronic Credits

Date	Description	Amount
02/08/2022	Compass Property Net Settle 000013694309881	\$460.00
02/14/2022	LOCKBOX DEPOSIT	\$575.00
02/15/2022	APPFOLIO INC XXXXXX1536 2OFECZBFNL50WBU	\$460.00
02/17/2022	LOCKBOX DEPOSIT	\$460.00
02/18/2022	LOCKBOX DEPOSIT	\$690.00
02/22/2022	Compass Property Net Settle 000013816183185	\$575.00
02/23/2022	Compass Property Net Settle 000013824187393	\$345.00
02/24/2022	LOCKBOX DEPOSIT	\$1,150.00
02/25/2022	LOCKBOX DEPOSIT	\$345.00
02/28/2022	LOCKBOX DEPOSIT	\$575.00

### Electronic Debits

Date	Description	Amount
02/01/2022	CAPISTRANO BAY C IMPOUND	\$92.68
02/01/2022	CAPISTRANO BAY C IMPOUND	\$1,630.97
02/01/2022	CAPISTRANO BAY C IMPOUND	\$4,618.34
02/07/2022	1800 CALPERS 100000016682024	\$2,346.42
02/07/2022	XX8660 DDA RECURR Adobe Inc 800-8336687 CA 00000000 047754	\$179.88



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 Debits (continued)**

Date	Description	Amount
02/08/2022	XX8660 POS CHK PURCHAS AMAZON.COM* 7733P SEATTLE WA 00000101 4597JMZ9F9F0	\$54.21
02/09/2022	SOUTH COAST WATE SOUTH COAS A2C07E4101915	\$28.34
02/09/2022	SOUTH COAST WATE SOUTH COAS L2C07E1456477	\$69.04
02/09/2022	SOUTH COAST WATE SOUTH COAS C2C07E1836330	\$205.04
02/10/2022	SD GAS & ELEC PAID SDGE 005194379635	\$21.24
02/10/2022	SD GAS & ELEC PAID SDGE 008454115307	\$387.28
02/11/2022	SOUTH COAST WATE SOUTH COAS L2C09E0352809	\$121.81
02/14/2022	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 005140	\$100.50
02/15/2022	CAPISTRANO BAY C IMPOUND	\$103.59
02/15/2022	COX COMM ORG BANKDRAFT 333045628502001	\$246.89
02/15/2022	SO CAL GAS SIMPLEPAY 058140308279054	\$601.77
02/15/2022	CAPISTRANO BAY C IMPOUND	\$1,615.50
02/15/2022	CAPISTRANO BAY C IMPOUND	\$4,743.74
02/15/2022	XX8660 POS CHK PURCHAS USPS.COM CLICKNS 800-344-7779 DC 20609859 009859	\$9.90
02/15/2022	XX8660 DDA RECURR OC REGISTER SUBS 714-796-7777 CA 00000000 097858	\$10.00
02/18/2022	SD GAS & ELEC PAID SDGE 005466041355	\$741.94
02/22/2022	XX8660 POS CHK PURCHAS DENAULT'S HARDWA SAN JUAN CAPI CA 00004958 000236	\$5.37
02/22/2022	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 006845	\$7.53
02/23/2022	XX8660 POS CHK PURCHAS STAPLES 00 SAN JUAN CAPI CA 001 002467	\$10.75
02/28/2022	CR & R INCORPORA CRR INCORP 8300127893	\$567.27
02/28/2022	CR & R INCORPORA CRR INCORP 8300092766	\$4,209.95

**Checks Cleared**

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1182	02/04/2022	\$43,943.69	1187	02/04/2022	\$5,610.00	1192	02/23/2022	\$607.12
1183	02/22/2022	\$140.00	1188	02/02/2022	\$60.00	1193	02/22/2022	\$5,490.00
1184	02/02/2022	\$177.70	1189	02/02/2022	\$192.88	1194	02/17/2022	\$130.00
1185	02/10/2022	\$125.00	1190	02/08/2022	\$2,340.00	1195	02/28/2022	\$674.10
1186	02/03/2022	\$4,450.00	1191	02/22/2022	\$1,030.00	1196	02/18/2022	\$2,200.00

\* Indicates skipped check number

**Daily Balances**

Date	Amount	Date	Amount	Date	Amount
02/01/2022	\$99,779.19	02/09/2022	\$40,581.99	02/18/2022	\$31,607.83
02/02/2022	\$99,348.61	02/10/2022	\$40,048.47	02/22/2022	\$25,509.93
02/03/2022	\$94,898.61	02/11/2022	\$39,926.66	02/23/2022	\$25,237.06
02/04/2022	\$45,344.92	02/14/2022	\$40,401.16	02/24/2022	\$26,387.06
02/07/2022	\$42,818.62	02/15/2022	\$33,529.77	02/25/2022	\$26,732.06
02/08/2022	\$40,884.41	02/17/2022	\$33,859.77	02/28/2022	\$21,855.74

**Overdraft and Returned Item Fees**

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

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

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### Account Title

Capistrano Bay Community Services Dist

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### Business Interest on Checking Summary

Account Number	[REDACTED] 3278	Number of Enclosures	0
Beginning Balance	818,340.73	Statement Dates	2/01/22 thru 2/28/22
1 Deposits/Credits	1,503.08	Days in the statement period	28
Checks/Debits	0.00	Average Ledger	819,360.67
Service Charge	0.00	Interest Earned	18.86
Interest Paid	18.86	Annual Percentage Yield Returned	0.03%
Ending Balance	819,862.67	2022 Interest Paid	40.58

### Deposits and Other Credits

Date	Description	Amount
2/10	County of Orange 7956000928 20220208019061 CAPISTRANO BA EDI PYMNT 09100001542CCD	1,503.08
2/28	Interest Deposit	18.86

### Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
2/01	818,340.73	2/10	819,843.81	2/28	819,862.67



Business Interest on Checking [REDACTED] 3278 (continued)

**Interest Rate Summary**

<u>Date</u>	<u>Rate</u>
1/31	0.030000%

**End of Statement**

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