

ITEM 8a

FINANCIAL REPORT THROUGH

April 30, 2022

FOR MAY MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 04/30/2022

Accounting Basis: Accrual

Level of Detail: Detail View

Include Zero Balance GL Accounts: No

Account Name	Balance
ASSETS	
Cash	
LAIF Account	231,537.88
Operating Cash	-685.92
Reserve Cash	911,559.63
Total Cash	1,142,411.59
Farmers & Merchants Bank OP	149,713.00
FIXED/DEPRICIABLE ASSETS	
Structure	212,671.60
Security	40,779.77
Maintenance	33,952.00
Administrative	873.00
Road System	1,006,119.00
Storm Drains	156,529.00
Entryway	1,408,563.83
Total FIXED/DEPRICIABLE ASSETS	2,859,488.20
ACCUMULATED DEPRECIATION	
Accum Deprec-Structure	-97,885.40
Accum Deprec-Security	-26,428.83
Accum Deprec-Maintenance	-33,789.77
Accum Deprec-Admin	-1,158.35
Accum Deprec-Road System	-601,760.08
Accum Deprec-Storm Drains	-78,789.31
Accum Deprec-Entryway	-618,792.36
Total ACCUMULATED DEPRECIATION	-1,458,604.10
TOTAL ASSETS	2,693,008.69
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	-17,114.50
OTHER CURRENT LIABILITIES	
Accrued Vacation	4,924.40
Other Accrued Expenses	5,962.92
Encroachment Permit Deposit	500.00
Total OTHER CURRENT LIABILITIES	11,387.32
Prepaid Income	2,152.70
Total Liabilities	-3,574.48
Capital	
Retained Earnings	1,187,499.98
Appfolio Opening Balance Equity	204,137.86

Balance Sheet

Account Name	Balance
Net Investment in Cap Assets	1,400,883.58
Unrestricted - Other	948,138.42
Calculated Retained Earnings	-1,004,370.04
Calculated Prior Years Retained Earnings	-39,706.63
Total Capital	2,696,583.17
TOTAL LIABILITIES & CAPITAL	2,693,008.69

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 Apr 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	Mar 2022	Apr 2022	Total
Operating Income & Expense											
Income											
INCOME											
Special Benefit Fee	227,379.05	0.00	0.00	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	83,061.67	379,328.53	1,141,985.99
Development Impact Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	801.00	3,598.00	4,399.00
Transponder Revenue	0.00	0.00	820.00	300.00	0.00	640.00	440.00	0.00	0.00	720.00	2,920.00
Interest Income	236.75	48.51	47.28	187.83	45.10	15.91	154.83	18.86	17.29	202.78	975.14
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	45,310.00	0.00	0.00	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	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	0.00	0.00	250.00
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	83,879.96	383,849.31	1,427,104.18
Total Operating 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	83,879.96	383,849.31	1,427,104.18
Expense											
UTILITIES											
Electricity/LS & Guard Shack	303.70	279.41	269.37	294.88	320.63	288.44	424.73	387.28	365.39	313.87	3,247.70
Electricity/ Street Lights	691.39	691.39	691.39	691.39	691.39	711.29	711.04	763.18	763.71	763.71	7,169.88
Gas	485.91	442.94	344.60	345.51	189.04	330.51	550.80	601.77	501.98	422.25	4,215.31
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	4,768.84	4,768.84	51,521.14
Water/Sewer	574.25	679.68	568.69	562.08	541.91	585.98	559.49	424.23	450.67	441.01	5,387.99
Total UTILITIES	6,816.92	8,799.85	7,873.08	7,318.69	6,511.05	6,683.20	7,025.28	6,953.68	6,850.59	6,709.68	71,542.02

Income Statement - 12 Month

Account Name	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	Total
GENERAL & ADMIN											
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	47,025.98	47,025.98	445,601.48
Security/DwellingLIVE Lic Fee	607.12	607.12	607.12	607.12	607.12	607.12	607.12	607.12	607.12	607.12	6,071.20
Security/DwellingLIVE Guest Passes	0.00	0.00	876.71	0.00	0.00	0.00	0.00	0.00	0.00	948.81	1,825.52
Security/Bonuses for Staff	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	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	0.00	0.00	1,119.31
Security/Transponders	0.00	1,180.95	0.00	0.00	1,180.95	0.00	0.00	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	0.00	199.50	372.23
Security/July 4 Allowance	2,579.55	0.00	0.00	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	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	252.99	247.41	2,488.15
Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00	40.81	0.00	0.00	0.00	40.81
Auditing Services (RAMS)	0.00	0.00	0.00	0.00	0.00	0.00	5,610.00	0.00	5,055.00	0.00	10,665.00
Contibution-CBRA Annual Mtg	0.00	2,500.00	0.00	0.00	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	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	192.88	-38.53	1,951.86
Legal Fees/Owen/Schwerdtfeger	0.00	4,530.00	0.00	1,500.00	0.00	0.00	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	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	10.00	10.00	8,835.16
MHTL Survey/LCP	0.00	5,500.00	0.00	0.00	0.00	0.00	0.00	5,490.00	0.00	0.00	10,990.00

Income Statement - 12 Month

Account Name	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	Total
Committee											
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	2,200.00	2,200.00	21,800.00
Photo Copying	0.00	0.00	273.00	4.00	9.00	0.00	0.00	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	16.37	3,751.89	4,473.15
Office Supplies	201.57	135.44	29.62	333.95	64.09	136.53	306.27	188.26	87.04	191.46	1,674.23
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	44,933.00	0.00	0.00	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	0.00	0.00	690.94
Website Hosting	0.00	0.00	0.00	255.00	167.92	495.00	0.00	0.00	0.00	62.32	980.24
Board Mtg Rm Rental/Stipend	125.00	125.00	125.00	125.00	0.00	3,120.00	125.00	125.00	125.00	125.00	4,120.00
Misc General Expenses	0.00	0.00	86.20	0.00	45.00	0.00	0.00	0.00	0.00	0.00	131.20
Total GENERAL & ADMIN	71,476.52	71,354.84	49,037.37	99,831.39	49,753.29	53,749.57	53,965.31	54,020.84	55,572.38	55,330.96	614,092.47
LANDSCAPE MAINTENANCE											
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	2,340.00	2,340.00	23,400.00
Landscape Extras (Western)	0.00	0.00	2,815.00	0.00	702.94	0.00	0.00	0.00	0.00	738.00	4,255.94
Landscape Misc (Luna & McGee)	0.00	115.00	17.39	0.00	0.00	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	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	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	1,950.00	0.00	4,700.00
Total LANDSCAPE MAINTENANCE	2,340.00	4,950.31	8,342.39	5,248.15	3,476.85	3,140.00	2,340.00	2,340.00	4,290.00	3,078.00	39,545.70
GENERAL REPAIRS & MAINTENANCE											
Lighting/Holiday @ Gate Entry	0.00	0.00	2,200.00	0.00	0.00	2,385.00	0.00	0.00	0.00	0.00	4,585.00

Income Statement - 12 Month

Account Name	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	Total
Electrical Repair	0.00	0.00	0.00	275.00	0.00	0.00	0.00	0.00	0.00	0.00	275.00
Plumbing Repair	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	321.87	0.00	321.87
Beach Cleanup	0.00	795.00	0.00	1,325.00	0.00	0.00	4,450.00	0.00	0.00	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	177.70	0.00	848.60
Street Sweeping	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	0.00	1,285.00	1,285.00	1,285.00	2,570.00	12,850.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	0.00	242.00	242.00	242.00	484.00	2,420.00
Patrol Vehical Maintenance	0.00	0.00	46.99	316.62	0.00	0.00	0.00	0.00	316.91	218.27	898.79
Fire Extinguisher Refills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.00	140.00
Mutt Mitt Disposable Bags	475.81	0.00	0.00	562.01	0.00	0.00	0.00	0.00	655.21	0.00	1,693.03
Misc Maintenance	470.00	120.00	260.00	120.00	260.00	130.00	270.00	130.00	130.00	520.00	2,410.00
Drain/Catch Basin/ Filter Maint	0.00	0.00	7.18	21.53	175.14	1,365.00	0.00	0.00	0.00	1,117.50	2,686.35
Sand Grading/ Tractor Service	0.00	0.00	0.00	700.00	0.00	0.00	250.00	0.00	350.00	0.00	1,300.00
Pavement Maintenance	0.00	0.00	0.00	0.00	17,687.00	0.00	0.00	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	432.00	432.00	4,212.40
Small Tools & Equipment	0.00	60.29	0.00	0.00	129.29	0.00	0.00	0.00	0.00	0.00	189.58
Total GENERAL REPAIRS & MAINTENANCE	2,861.86	3,049.09	4,587.97	5,236.21	20,167.48	4,666.75	6,734.70	2,391.10	3,910.69	5,481.77	59,087.62
PLANNED IMPROVEMENTS											
Vacant Lot Purchase	0.00	750.00	0.00	107,320.00	0.00	1,363,355.15	0.00	9,145.00	405.00	0.00	1,480,975.15
Storm Drain Repairs from High Tides	0.00	0.00	0.00	0.00	8,213.98	2,715.00	0.00	0.00	0.00	345.00	11,273.98
Total PLANNED IMPROVEMENTS	0.00	750.00	0.00	107,320.00	8,213.98	1,366,070.15	0.00	9,145.00	405.00	345.00	1,492,249.13
EMPLOYEE EXPENSES											
Workers Comp Insurance	1,158.62	0.00	-9.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,148.65
Payroll Processing	196.27	196.27	196.27	196.27	196.27	306.97	196.27	324.38	214.11	214.11	2,237.19

Income Statement - 12 Month

Account Name	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	Total
Fees											
Payroll Tax Expense	859.37	880.53	849.70	834.29	893.58	914.27	1,115.34	930.44	895.81	860.44	9,033.77
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	7,999.34	7,999.34	79,577.40
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	3,602.82	3,248.18	34,301.50
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	2,346.42	2,346.42	24,069.84
Total EMPLOYEE EXPENSES	15,895.01	15,034.29	14,590.49	14,383.55	15,217.84	15,620.48	15,098.37	14,801.33	15,058.50	14,668.49	150,368.35
NON-OPERATIONAL ITEMS											
Shoreline Protection Consultants	0.00	65.00	0.00	1,640.20	657.63	0.00	0.00	0.00	1,730.00	246.10	4,338.93
Total NON-OPERATIONAL ITEMS	0.00	65.00	0.00	1,640.20	657.63	0.00	0.00	0.00	1,730.00	246.10	4,338.93
ADMINISTRATION											
Management Extras	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
Total ADMINISTRATION	0.00	0.00	0.00	250.00	0.00	0.00	0.00	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	1,449,930.15	85,163.66	89,651.95	87,817.16	85,860.00	2,431,474.22
NOI - Net Operating Income	128,435.49	-99,786.35	-65,350.98	-238,636.10	96,028.67	-1,008,175.49	-22,807.38	-88,130.01	-3,937.20	297,989.31	-1,004,370.04
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	83,879.96	383,849.31	1,427,104.18
Total Expense	99,390.31	104,003.38	84,431.30	241,228.19	103,998.12	1,449,930.15	85,163.66	89,651.95	87,817.16	85,860.00	2,431,474.22
Net Income	128,435.49	-99,786.35	-65,350.98	-238,636.10	96,028.67	-1,008,175.49	-22,807.38	-88,130.01	-3,937.20	297,989.31	-1,004,370.04

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: Apr 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							
Special Benefit Fee	0.00	0.00	0.00	227,379.05	227,379.00	0.05	227,379.00
Property Tax Revenue	379,328.53	94,531.50	284,797.03	1,141,985.99	945,315.00	196,670.99	1,134,378.00
Development Impact Fee	3,598.00	2,583.33	1,014.67	4,399.00	25,833.34	-21,434.34	31,000.00
Transponder Revenue	720.00	333.33	386.67	2,920.00	3,333.34	-413.34	4,000.00
Infrastructure Protect. from SLR	0.00	0.00	0.00	0.00	46,000.00	-46,000.00	46,000.00
Annual Fee for County Gate	0.00	0.00	0.00	0.00	0.00	0.00	5,475.00
Interest Income	202.78	333.33	-130.55	975.14	3,333.34	-2,358.20	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
Total INCOME	383,849.31	97,781.49	286,067.82	1,427,104.18	1,300,389.02	126,715.16	1,501,427.00
Total Operating Income	383,849.31	97,781.49	286,067.82	1,427,104.18	1,300,389.02	126,715.16	1,501,427.00
Expense							
UTILITIES							
Electricity/LS & Guard Shack	313.87	320.00	6.13	3,247.70	3,200.00	-47.70	3,840.00
Electricity/ Street Lights	763.71	692.08	-71.63	7,169.88	6,920.84	-249.04	8,305.00
Gas	422.25	535.00	112.75	4,215.31	5,350.00	1,134.69	6,420.00
Trash Services	4,768.84	4,933.41	164.57	51,521.14	49,334.18	-2,186.96	59,201.00
Water/Sewer	441.01	500.00	58.99	5,387.99	5,000.00	-387.99	6,000.00
Total UTILITIES	6,709.68	6,980.49	270.81	71,542.02	69,805.02	-1,737.00	83,766.00
GENERAL & ADMIN							
Security/Allied Contract	47,025.98	45,286.00	-1,739.98	445,601.48	452,860.00	7,258.52	543,432.00
Security/DwellingLIVE Lic Fee	607.12	607.08	-0.04	6,071.20	6,070.84	-0.36	7,285.00
Security/DwellingLIVE Guest Passes	948.81	220.83	-727.98	1,825.52	2,208.34	382.82	2,650.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
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	41.66	41.66	1,119.31	416.68	-702.63	500.00
Security/Transponders	0.00	200.00	200.00	2,361.90	2,000.00	-361.90	2,400.00
Security/Trans (Reader Service)	199.50	50.00	-149.50	372.23	500.00	127.77	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	833.34	433.34	1,000.00
Communications-Phone/Internet	247.41	372.83	125.42	2,488.15	3,728.34	1,240.19	4,474.00
Bank Charges	0.00	8.33	8.33	40.81	83.34	42.53	100.00
Auditing Services (RAMS)	0.00	972.08	972.08	10,665.00	9,720.84	-944.16	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	4.16	4.16	0.00	41.68	41.68	50.00
Equipment - Copy Machine Lease	-38.53	251.66	290.19	1,951.86	2,516.68	564.82	3,020.00
Document Management	0.00	25.00	25.00	0.00	250.00	250.00	300.00
Legal Fees/Owen/Schwerdtfeger	0.00	2,083.33	2,083.33	6,030.00	20,833.34	14,803.34	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)	10.00	675.00	665.00	8,835.16	6,750.00	-2,085.16	8,100.00
MHTL Survey/LCP Committee	0.00	0.00	0.00	10,990.00	6,900.00	-4,090.00	6,900.00
Property Management Contract	2,200.00	2,325.00	125.00	21,800.00	23,250.00	1,450.00	27,900.00
Photo Copying	0.00	41.66	41.66	286.00	416.68	130.68	500.00
Office Equip (Computer, Etc)	3,751.89	166.66	-3,585.23	4,473.15	1,666.68	-2,806.47	2,000.00
Office Supplies	191.46	250.00	58.54	1,674.23	2,500.00	825.77	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	1,250.00	559.06	1,500.00
Website Hosting	62.32	170.83	108.51	980.24	1,708.34	728.10	2,050.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	4,120.00	3,750.00	-370.00	4,500.00
Misc General Expenses	0.00	33.33	33.33	131.20	333.34	202.14	400.00
Total GENERAL & ADMIN	55,330.96	54,368.77	-962.19	614,092.47	636,215.46	22,122.99	744,953.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
LANDSCAPE MAINTENANCE							
Landscape Contract (Western)	2,340.00	2,340.00	0.00	23,400.00	23,400.00	0.00	28,080.00
Landscape Extras (Western)	738.00	487.50	-250.50	4,255.94	4,875.00	619.06	5,850.00
Landscape Misc (Luna & McGee)	0.00	166.66	166.66	132.39	1,666.68	1,534.29	2,000.00
Palm Tree Trimming	0.00	433.33	433.33	3,170.00	4,333.34	1,163.34	5,200.00
Irrigation Repairs (Western)	0.00	659.00	659.00	3,887.37	6,590.00	2,702.63	7,908.00
Wht Fly / Bamboo Trmnt RPW	0.00	429.16	429.16	4,700.00	4,291.68	-408.32	5,150.00
Total LANDSCAPE MAINTENANCE	3,078.00	4,515.65	1,437.65	39,545.70	45,156.70	5,611.00	54,188.00
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	0.00	41.66	41.66	0.00	416.68	416.68	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	41.66	41.66	275.00	416.68	141.68	500.00
Painting/Re-Oiling Woodwork	0.00	770.83	770.83	0.00	7,708.34	7,708.34	9,250.00
Plumbing Repair	0.00	41.66	41.66	321.87	416.68	94.81	500.00
Roof Repair	0.00	166.66	166.66	0.00	1,666.68	1,666.68	2,000.00
Block Wall & Fence Repair	0.00	166.66	166.66	0.00	1,666.68	1,666.68	2,000.00
Beach Cleanup	0.00	1,250.00	1,250.00	6,570.00	12,500.00	5,930.00	15,000.00
Computer Consultant	0.00	83.33	83.33	0.00	833.34	833.34	1,000.00
Gate Repairs/Maint. (ALL)	0.00	205.00	205.00	848.60	2,050.00	1,201.40	2,460.00
Street Sweeping	2,570.00	1,285.00	-1,285.00	12,850.00	12,850.00	0.00	15,420.00
Driveway Pressure Wash	484.00	242.50	-241.50	2,420.00	2,425.00	5.00	2,910.00
Patrol Vehical Maintenance	218.27	139.16	-79.11	898.79	1,391.68	492.89	1,670.00
Fire Extinguisher Refills	140.00	15.83	-124.17	140.00	158.34	18.34	190.00
Mutt Mitt Disposable Bags	0.00	71.66	71.66	1,693.03	716.68	-976.35	860.00
Misc Maintenance	520.00	250.00	-270.00	2,410.00	2,500.00	90.00	3,000.00
Drain/Catch Basin/Filter Maint	1,117.50	416.66	-700.84	2,686.35	4,166.68	1,480.33	5,000.00
Sand Grading/Tractor Service	0.00	166.66	166.66	1,300.00	1,666.68	366.68	2,000.00
Pavement Maintenance	0.00	1,750.00	1,750.00	17,687.00	17,500.00	-187.00	21,000.00
Pest Control	432.00	428.75	-3.25	4,212.40	4,287.50	75.10	5,145.00
Signage	0.00	25.00	25.00	0.00	250.00	250.00	300.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Small Tools & Equipment	0.00	33.33	33.33	189.58	333.34	143.76	400.00
Winter Roadway Cleanup (Flood)	0.00	416.66	416.66	0.00	4,166.68	4,166.68	5,000.00
Total GENERAL REPAIRS & MAINTENANCE	5,481.77	8,008.67	2,526.90	59,087.62	84,587.66	25,500.04	100,605.00
PLANNED IMPROVEMENTS							
Block Wall Repairs	0.00	416.66	416.66	0.00	4,166.68	4,166.68	5,000.00
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	2,500.00	2,500.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	3,333.34	3,333.34	4,000.00
Vacant Lot Purchase	0.00	4,698.50	4,698.50	1,480,975.15	46,985.00	-1,433,990.15	56,382.00
Storm Drain Repairs from High Tides	345.00	1,000.00	655.00	11,273.98	10,000.00	-1,273.98	12,000.00
Total PLANNED IMPROVEMENTS	345.00	6,698.49	6,353.49	1,492,249.13	66,985.02	-1,425,264.11	80,382.00
EMPLOYEE EXPENSES							
Workers Comp Insurance	0.00	0.00	0.00	1,148.65	1,726.00	577.35	1,726.00
Payroll Processing Fees	214.11	220.83	6.72	2,237.19	2,208.34	-28.85	2,650.00
Payroll Tax Expense	860.44	1,041.66	181.22	9,033.77	10,416.68	1,382.91	12,500.00
Salary/Wages (Manager)	7,999.34	7,982.91	-16.43	79,577.40	79,829.18	251.78	95,795.00
Salary/Wages (Admin Asstnt)	3,248.18	3,358.33	110.15	34,301.50	33,583.34	-718.16	40,300.00
Health Insurance	2,346.42	2,575.00	228.58	24,069.84	25,750.00	1,680.16	30,900.00
Training/Seminars/Travel/ Meals	0.00	16.66	16.66	0.00	166.68	166.68	200.00
Total EMPLOYEE EXPENSES	14,668.49	15,195.39	526.90	150,368.35	153,680.22	3,311.87	184,071.00
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	11,955.16	11,955.16	0.00	119,551.68	119,551.68	143,462.00
Shoreline Protection Consultants	246.10	8,333.33	8,087.23	4,338.93	83,333.34	78,994.41	100,000.00
Shoreline Protection Engineering	0.00	833.33	833.33	0.00	8,333.34	8,333.34	10,000.00
Total NON-OPERATIONAL ITEMS	246.10	21,121.82	20,875.72	4,338.93	211,218.36	206,879.43	253,462.00
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	85,860.00	116,889.28	31,029.28	2,431,474.22	1,267,648.44	-1,163,825.78	1,501,427.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Total Operating Income	383,849.31	97,781.49	286,067.82	1,427,104.18	1,300,389.02	126,715.16	1,501,427.00
Total Operating Expense	85,860.00	116,889.28	31,029.28	2,431,474.22	1,267,648.44	-1,163,825.78	1,501,427.00
NOI - Net Operating Income	297,989.31	-19,107.79	317,097.10	-1,004,370.04	32,740.58	-1,037,110.62	0.00
Total Income	383,849.31	97,781.49	286,067.82	1,427,104.18	1,300,389.02	126,715.16	1,501,427.00
Total Expense	85,860.00	116,889.28	31,029.28	2,431,474.22	1,267,648.44	-1,163,825.78	1,501,427.00
Net Income	297,989.31	-19,107.79	317,097.10	-1,004,370.04	32,740.58	-1,037,110.62	0.00



2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 04/29/2022

CAPISTRANO BAY COMMUNITY

Page 1 of 8

Account Number: XXXXXX2066

RETURN SERVICE REQUESTED

CAPISTRANO BAY COMMUNITY SERVICES
14780 PIPELINE AVE
CHINO HILLS CA 91709-6029

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	\$57,894.50

HOA CHECKING-XXXXXX2066

Account Summary

Date	Description	Amount
04/01/2022	Beginning Balance	\$138,168.78
	6 Credit(s) This Period	\$5,394.41
	55 Debit(s) This Period	\$85,668.69
04/29/2022	Ending Balance	\$57,894.50

Deposits

Date	Description	Amount
04/05/2022	MOBILE DEPOSIT	\$231.41
04/07/2022	DEPOSIT	\$720.00
04/13/2022	MOBILE DEPOSIT	\$250.00
04/13/2022	MOBILE DEPOSIT	\$250.00
04/26/2022	MOBILE DEPOSIT	\$3,598.00

Electronic Credits

Date	Description	Amount
04/21/2022	LOCKBOX DEPOSIT	\$345.00

Electronic Debits

Date	Description	Amount
04/01/2022	CAPISTRANO BAY C IMPOUND	\$101.11
04/01/2022	CAPISTRANO BAY C IMPOUND	\$1,576.98
04/01/2022	CAPISTRANO BAY C IMPOUND	\$4,754.98
04/01/2022	XX8660 POS CHK PURCHAS ACE PARKING 2211 IRVINE CA 00A42879 050009	\$36.00
04/04/2022	1800 CALPERS 100000016745714	\$2,346.42
04/04/2022	XX8660 DDA RECURR DNH* GODADDY.COM https://www.g AZ 00001590 011840	\$62.32
04/07/2022	XX8611 POS CHK PURCHAS GANAHL LUMBER - COSTA MESA CA 99999999 354416	\$117.50



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
04/08/2022	XX8660 POS CHK PURCHAS Microsoft* Store 425-6816830 WA 00000000 079013	\$53.86
04/08/2022	XX8660 POS CHK PURCHAS Microsoft* Store 425-6816830 WA 00000000 039013	\$149.00
04/08/2022	XX8660 POS CHK PURCHAS Microsoft* Store 425-6816830 WA 00000000 061013	\$280.14
04/08/2022	XX8660 POS CHK PURCHAS Microsoft* Store 425-6816830 WA 00000000 043013	\$1,944.49
04/11/2022	SOUTH COAST WATE SOUTH COAS B2E07D3246227	\$28.34
04/11/2022	SOUTH COAST WATE SOUTH COAS M2E07D2558727	\$58.87
04/11/2022	USBEquipFinance CNTRCT PMT 500-0656919-000	\$192.88
04/11/2022	SOUTH COAST WATE SOUTH COAS M2E07D2719826	\$228.77
04/12/2022	SD GAS & ELEC PAID SDGE 005194379635	\$21.77
04/12/2022	SD GAS & ELEC PAID SDGE 008454115307	\$313.87
04/12/2022	XX8660 DDA RECURR OC REGISTER SUBS 714-796-7777 CA 00000000 092348	\$10.00
04/12/2022	XX8611 POS CHK PURCHAS STAPLES 0385 SAN JUAN CAPI CA 08159433 860870	\$37.70
04/13/2022	SOUTH COAST WATE SOUTH COAS E2E11E0156231	\$125.03
04/13/2022	SO CAL GAS SIMPLEPAY 058140308279060	\$422.25
04/14/2022	XX8611 POS CHK PURCHAS ARCO #42345 AMPM DANA POINT CA 24618 210404836634	\$35.84
04/14/2022	XX8660 POS CHK PURCHAS STAPLES DIRECT 800-3333330 MA 00000000 075034	\$66.23
04/14/2022	XX8660 POS CHK PURCHAS AMAZON.COM* 1A5DZ SEATTLE WA 00000101 7GBO0YWIDNG4	\$70.14
04/15/2022	COX COMM ORG BANKDRAFT 333045628502001	\$247.41
04/15/2022	XX8660 POS CHK PURCHAS ZORO TOOLS INC 855-2899676 IL 19388084 075764	\$67.98
04/15/2022	XX8611 DDA RECURR FC* SMART COAST FLIPCAUSE.COM CA JKPR8VBF 066381	\$210.10
04/20/2022	SD GAS & ELEC PAID SDGE 005466041355	\$741.94
04/20/2022	XX8660 POS CHK PURCHAS DMI* DELL BUS ON 800-456-3355 TX 00000000 067876	\$1,186.28
04/21/2022	XX8611 POS CHK PURCHAS ARCO #42057 SAN CLEMENTE CA 25219 211119547519	\$75.24
04/25/2022	CAPISTRANO BAY C IMPOUND	\$113.00
04/25/2022	CAPISTRANO BAY C IMPOUND	\$1,508.77
04/25/2022	CAPISTRANO BAY C IMPOUND	\$4,583.25
04/26/2022	CR & R INCORPORA CRR INCORP 8300127893	\$567.27
04/26/2022	CR & R INCORPORA CRR INCORP 8300092766	\$4,201.57
04/27/2022	XX8611 POS CHK PURCHAS ARCO #42345 AMPM DANA POINT CA 24618 211712890502	\$59.50
04/29/2022	XX8611 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 000173	\$4.30
04/29/2022	XX8611 POS CHK PURCHAS STAPLES 0385 SAN JUAN CAPI CA 08159433 841230	\$10.23
04/29/2022	XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CA 93042913 427901	\$47.69
04/29/2022	XX8660 POS CHK PURCHAS STAPLES 00 SAN JUAN CAPI CA 002 008695	\$52.54

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1210	04/08/2022	\$47,025.98	1215	04/14/2022	\$125.00	1221*	04/21/2022	\$607.12
1211	04/11/2022	\$177.70	1216	04/12/2022	\$5,055.00	1222	04/25/2022	\$20.46
1212	04/14/2022	\$1,527.00	1217	04/12/2022	\$705.00	1224*	04/14/2022	\$130.00
1213	04/22/2022	\$321.87	1218	04/11/2022	\$60.00	1225	04/26/2022	\$140.00
1214	04/05/2022	\$350.00	1219	04/14/2022	\$2,340.00	1226	04/20/2022	\$372.00

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
04/01/2022	\$131,699.71	04/12/2022	\$73,431.51	04/22/2022	\$65,605.08
04/04/2022	\$129,290.97	04/13/2022	\$73,384.23	04/25/2022	\$59,379.60
04/05/2022	\$129,172.38	04/14/2022	\$69,090.02	04/26/2022	\$58,068.76
04/07/2022	\$129,774.88	04/15/2022	\$68,564.53	04/27/2022	\$58,009.26
04/08/2022	\$80,321.41	04/20/2022	\$66,264.31	04/29/2022	\$57,894.50
04/11/2022	\$79,574.85	04/21/2022	\$65,926.95		

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

**Thank you for banking
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Account Title

Capistrano Bay Community Services Dist

Unlock Your Home's Equity
 F&M Home Equity Line of Credit
 See insert for more details

Business Interest on Checking Summary

Account Number	[REDACTED] 3278	Number of Enclosures	0
Beginning Balance	702,941.63	Statement Dates	4/01/22 thru 5/01/22
2 Deposits/Credits	379,328.53	Days in the statement period	31
Checks/Debits	0.00	Average Ledger	838,299.37
Service Charge	0.00	Interest Earned	21.36
Interest Paid	20.47	Annual Percentage Yield Returned	0.03%
Ending Balance	1,082,290.63	2022 Interest Paid	78.34

Deposits and Other Credits

Date	Description	Amount
4/07	County of Orange 7956000928 20220405019356CAPISTRANO BA EDI PYMNT 09100001523CCD	1,676.87
4/21	County of Orange 7956000928 20220419019432CAPISTRANO BA EDI PYMNT 09100001602CCD	377,651.66
4/30	Interest Deposit	20.47

Business Interest on Checking [REDACTED] 3278 (continued)

Checking Account Daily Balances

<u>Date</u>	<u>Balance</u>	<u>Date</u>	<u>Balance</u>	<u>Date</u>	<u>Balance</u>
4/01	702,941.63	4/21	1,082,270.16		
4/07	704,618.50	4/30	1,082,290.63		

Interest Rate Summary

<u>Date</u>	<u>Rate</u>
3/31	0.030000%

End of Statement

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