

ITEM 8a

FINANCIAL REPORT THROUGH

May 31, 2022

FOR JUNE 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: 05/31/2022

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	-32,447.31
Reserve Cash	-764,210.71
Total Cash	-565,120.14
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
Land	2,490,000.00
Loan	-981,500.77
TOTAL ASSETS	2,493,976.19
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	750.00
Total OTHER CURRENT LIABILITIES	11,637.32
Prepaid Income	3,229.05
Long-Term Debt	-981,500.77
Total Liabilities	-983,748.90

Balance Sheet

Account Name	Balance
Capital	
Retained Earnings	1,187,499.98
Appfolio Opening Balance Equity	204,137.86
Net Investment in Cap Assets	3,890,883.58
Unrestricted - Other	948,138.42
Calculated Retained Earnings	-2,713,228.12
Calculated Prior Years Retained Earnings	-39,706.63
Total Capital	3,477,725.09
TOTAL LIABILITIES & CAPITAL	2,493,976.19

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 May 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	May 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	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	22,654.77	1,164,640.76
Development Impact Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	801.00	3,598.00	0.00	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	560.00	3,480.00
Interest Income	236.75	48.51	47.28	187.83	45.10	15.91	154.83	18.86	17.29	202.78	23.25	998.39
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	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	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	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	23,238.02	1,450,342.20
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	23,238.02	1,450,342.20
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	282.16	3,529.86
Electricity/ Street Lights	691.39	691.39	691.39	691.39	691.39	711.29	711.04	763.18	763.71	763.71	763.71	7,933.59
Gas	485.91	442.94	344.60	345.51	189.04	330.51	550.80	601.77	501.98	422.25	438.43	4,653.74
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	4,768.84	56,289.98
Water/Sewer	574.25	679.68	568.69	562.08	541.91	585.98	559.49	424.23	450.67	441.01	475.08	5,863.07

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	May 2022	Total
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	6,728.22	78,270.24
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	53,372.85	498,974.33
Security/DwellingLIVE Lic Fee	607.12	607.12	607.12	607.12	607.12	607.12	607.12	607.12	607.12	607.12	607.12	6,678.32
Security/DwellingLIVE Guest Passes	0.00	0.00	876.71	0.00	0.00	0.00	0.00	0.00	0.00	948.81	0.00	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	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	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	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	0.00	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	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	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	246.97	2,735.12
Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00	40.81	0.00	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	0.00	10,665.00
Contribution-CBRA Annual Mtg	0.00	2,500.00	0.00	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	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	192.88	2,144.74
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	0.00	6,030.00

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	May 2022	Total
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	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	18.00	8,853.16
MHTL Survey/ LCP Committee	0.00	5,500.00	0.00	0.00	0.00	0.00	0.00	5,490.00	0.00	0.00	1,010.00	12,000.00
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	2,200.00	2,200.00	2,200.00	24,000.00
Photo Copying	0.00	0.00	273.00	4.00	9.00	0.00	0.00	0.00	0.00	0.00	349.83	635.83
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	0.00	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	284.17	1,958.40
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	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	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	0.00	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	125.00	4,245.00
Misc General Expenses	0.00	0.00	86.20	0.00	45.00	0.00	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	58,406.82	672,499.29
Land Purchase	0.00	0.00	0.00	0.00	0.00	2,490,000.00	0.00	0.00	0.00	0.00	0.00	2,490,000.00
Loan Fees	0.00	0.00	0.00	0.00	0.00	8,448.36	0.00	0.00	0.00	0.00	0.00	8,448.36
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	2,340.00	25,740.00
Landscape Extras (Western)	0.00	0.00	2,815.00	0.00	702.94	0.00	0.00	0.00	0.00	738.00	1,340.00	5,595.94
Landscape Misc (Luna & McGee)	0.00	115.00	17.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132.39

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	May 2022	Total
Palm Tree Trimming	0.00	0.00	3,170.00	0.00	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	16.33	3,903.70
Wht Fly / Bamboo Trmmt RPW	0.00	1,950.00	0.00	0.00	0.00	800.00	0.00	0.00	1,950.00	0.00	800.00	5,500.00
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	4,496.33	44,042.03
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	0.00	4,585.00
Electrical Repair	0.00	0.00	0.00	275.00	0.00	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	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	0.00	6,570.00
Computer Consultant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	700.00	700.00
Gate Repairs/ Maint. (ALL)	0.00	157.75	157.75	0.00	0.00	177.70	177.70	0.00	177.70	0.00	177.70	1,026.30
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	1,285.00	14,135.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	0.00	242.00	242.00	242.00	484.00	242.00	2,662.00
Patrol Vehical Maintenance	0.00	0.00	46.99	316.62	0.00	0.00	0.00	0.00	316.91	218.27	465.59	1,364.38
Fire Extinguisher Refills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.00	0.00	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	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	130.00	2,540.00
Drain/Catch	0.00	0.00	7.18	21.53	175.14	1,365.00	0.00	0.00	0.00	1,117.50	401.10	3,087.45

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	May 2022	Total
Basin/Filter Maint												
Sand Grading/ Tractor Service	0.00	0.00	0.00	700.00	0.00	0.00	250.00	0.00	350.00	0.00	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	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	432.00	4,644.40
Small Tools & Equipment	0.00	60.29	0.00	0.00	129.29	0.00	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	3,833.39	62,921.01
PLANNED IMPROVEMENTS												
Vacant Lot Purchase	0.00	750.00	0.00	107,320.00	0.00	1,397,919.38	0.00	9,145.00	405.00	0.00	18,499.23	1,534,038.61
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	0.00	11,273.98
Total PLANNED IMPROVEMENTS	0.00	750.00	0.00	107,320.00	8,213.98	1,400,634.38	0.00	9,145.00	405.00	345.00	18,499.23	1,545,312.59
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	0.00	1,148.65
Payroll Processing Fees	196.27	196.27	196.27	196.27	196.27	306.97	196.27	324.38	214.11	214.11	214.11	2,451.30
Payroll Tax Expense	859.37	880.53	849.70	834.29	893.58	914.27	1,115.34	930.44	895.81	860.44	882.90	9,916.67
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	7,999.34	87,576.74
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	3,541.75	37,843.25
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	2,346.42	26,416.26
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	14,984.52	165,352.87

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	May 2022	Total
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	76,070.00	80,408.93
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	76,070.00	80,408.93
ADMINISTRATION												
Management Extras	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
Interest Allocation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,065.00	16,065.00
Total ADMINISTRATION	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	16,065.00	16,315.00
Total Operating Expense	99,390.31	104,003.38	84,431.30	241,228.19	103,998.12	3,982,942.74	85,163.66	89,651.95	87,817.16	85,860.00	199,083.51	5,163,570.32
NOI - Net Operating Income	128,435.49	-99,786.35	-65,350.98	-238,636.10	96,028.67	-3,541,188.08	-22,807.38	-88,130.01	-3,937.20	297,989.31	-175,845.49	-3,713,228.12
Other Income & Expense												
Other Income												
Other Financing Source - Loan Proceeds	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00
Total Other Income	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00
Net Other Income	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00
Total Income	227,825.80	4,217.03	19,080.32	2,592.09	200,026.79	1,441,754.66	62,356.28	1,521.94	83,879.96	383,849.31	23,238.02	2,450,342.20
Total Expense	99,390.31	104,003.38	84,431.30	241,228.19	103,998.12	3,982,942.74	85,163.66	89,651.95	87,817.16	85,860.00	199,083.51	5,163,570.32
Net Income	128,435.49	-99,786.35	-65,350.98	-238,636.10	96,028.67	-2,541,188.08	-22,807.38	-88,130.01	-3,937.20	297,989.31	-175,845.49	-2,713,228.12

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: May 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	22,654.77	94,531.50	-71,876.73	1,164,640.76	1,039,846.50	124,794.26	1,134,378.00
Development Impact Fee	0.00	2,583.33	-2,583.33	4,399.00	28,416.67	-24,017.67	31,000.00
Transponder Revenue	560.00	333.33	226.67	3,480.00	3,666.67	-186.67	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	23.25	333.33	-310.08	998.39	3,666.67	-2,668.28	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	23,238.02	97,781.49	-74,543.47	1,450,342.20	1,398,170.51	52,171.69	1,501,427.00
Total Operating Income	23,238.02	97,781.49	-74,543.47	1,450,342.20	1,398,170.51	52,171.69	1,501,427.00
Expense							
UTILITIES							
Electricity/LS & Guard Shack	282.16	320.00	37.84	3,529.86	3,520.00	-9.86	3,840.00
Electricity/ Street Lights	763.71	692.08	-71.63	7,933.59	7,612.92	-320.67	8,305.00
Gas	438.43	535.00	96.57	4,653.74	5,885.00	1,231.26	6,420.00
Trash Services	4,768.84	4,933.41	164.57	56,289.98	54,267.59	-2,022.39	59,201.00
Water/Sewer	475.08	500.00	24.92	5,863.07	5,500.00	-363.07	6,000.00
Total UTILITIES	6,728.22	6,980.49	252.27	78,270.24	76,785.51	-1,484.73	83,766.00
GENERAL & ADMIN							
Security/Allied Contract	53,372.85	45,286.00	-8,086.85	498,974.33	498,146.00	-828.33	543,432.00
Security/DwellingLIVE Lic Fee	607.12	607.08	-0.04	6,678.32	6,677.92	-0.40	7,285.00
Security/DwellingLIVE Guest Passes	0.00	220.83	220.83	1,825.52	2,429.17	603.65	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	458.34	-660.97	500.00
Security/Transponders	0.00	200.00	200.00	2,361.90	2,200.00	-161.90	2,400.00
Security/Trans (Reader Service)	0.00	50.00	50.00	372.23	550.00	177.77	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	916.67	516.67	1,000.00
Communications-Phone/Internet	246.97	372.83	125.86	2,735.12	4,101.17	1,366.05	4,474.00
Bank Charges	0.00	8.33	8.33	40.81	91.67	50.86	100.00
Auditing Services (RAMS)	0.00	972.08	972.08	10,665.00	10,692.92	27.92	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	45.84	45.84	50.00
Equipment - Copy Machine Lease	192.88	251.66	58.78	2,144.74	2,768.34	623.60	3,020.00
Document Management	0.00	25.00	25.00	0.00	275.00	275.00	300.00
Legal Fees/Owen/Schwerdtfeger	0.00	2,083.33	2,083.33	6,030.00	22,916.67	16,886.67	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)	18.00	675.00	657.00	8,853.16	7,425.00	-1,428.16	8,100.00
MHTL Survey/LCP Committee	1,010.00	0.00	-1,010.00	12,000.00	6,900.00	-5,100.00	6,900.00
Property Management Contract	2,200.00	2,325.00	125.00	24,000.00	25,575.00	1,575.00	27,900.00
Photo Copying	349.83	41.66	-308.17	635.83	458.34	-177.49	500.00
Office Equip (Computer, Etc)	0.00	166.66	166.66	4,473.15	1,833.34	-2,639.81	2,000.00
Office Supplies	284.17	250.00	-34.17	1,958.40	2,750.00	791.60	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	1,375.00	684.06	1,500.00
Website Hosting	0.00	170.83	170.83	980.24	1,879.17	898.93	2,050.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	4,245.00	4,125.00	-120.00	4,500.00
Misc General Expenses	0.00	33.33	33.33	131.20	366.67	235.47	400.00
Total GENERAL & ADMIN	58,406.82	54,368.77	-4,038.05	672,499.29	690,584.23	18,084.94	744,953.00
Land Purchase	0.00	0.00	0.00	2,490,000.00	0.00	-2,490,000.00	0.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Loan Fees	0.00	0.00	0.00	8,448.36	0.00	-8,448.36	0.00
LANDSCAPE MAINTENANCE							
Landscape Contract (Western)	2,340.00	2,340.00	0.00	25,740.00	25,740.00	0.00	28,080.00
Landscape Extras (Western)	1,340.00	487.50	-852.50	5,595.94	5,362.50	-233.44	5,850.00
Landscape Misc (Luna & McGee)	0.00	166.66	166.66	132.39	1,833.34	1,700.95	2,000.00
Palm Tree Trimming	0.00	433.33	433.33	3,170.00	4,766.67	1,596.67	5,200.00
Irrigation Repairs (Western)	16.33	659.00	642.67	3,903.70	7,249.00	3,345.30	7,908.00
Wht Fly / Bamboo Trmnt RPW	800.00	429.16	-370.84	5,500.00	4,720.84	-779.16	5,150.00
Total LANDSCAPE MAINTENANCE	4,496.33	4,515.65	19.32	44,042.03	49,672.35	5,630.32	54,188.00
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	0.00	41.66	41.66	0.00	458.34	458.34	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	458.34	183.34	500.00
Painting/Re-Oiling Woodwork	0.00	770.83	770.83	0.00	8,479.17	8,479.17	9,250.00
Plumbing Repair	0.00	41.66	41.66	321.87	458.34	136.47	500.00
Roof Repair	0.00	166.66	166.66	0.00	1,833.34	1,833.34	2,000.00
Block Wall & Fence Repair	0.00	166.66	166.66	0.00	1,833.34	1,833.34	2,000.00
Beach Cleanup	0.00	1,250.00	1,250.00	6,570.00	13,750.00	7,180.00	15,000.00
Computer Consultant	700.00	83.33	-616.67	700.00	916.67	216.67	1,000.00
Gate Repairs/Maint. (ALL)	177.70	205.00	27.30	1,026.30	2,255.00	1,228.70	2,460.00
Street Sweeping	1,285.00	1,285.00	0.00	14,135.00	14,135.00	0.00	15,420.00
Driveway Pressure Wash	242.00	242.50	0.50	2,662.00	2,667.50	5.50	2,910.00
Patrol Vehical Maintenance	465.59	139.16	-326.43	1,364.38	1,530.84	166.46	1,670.00
Fire Extinguisher Refills	0.00	15.83	15.83	140.00	174.17	34.17	190.00
Mutt Mitt Disposable Bags	0.00	71.66	71.66	1,693.03	788.34	-904.69	860.00
Misc Maintenance	130.00	250.00	120.00	2,540.00	2,750.00	210.00	3,000.00
Drain/Catch Basin/Filter Maint	401.10	416.66	15.56	3,087.45	4,583.34	1,495.89	5,000.00
Sand Grading/Tractor Service	0.00	166.66	166.66	1,300.00	1,833.34	533.34	2,000.00
Pavement Maintenance	0.00	1,750.00	1,750.00	17,687.00	19,250.00	1,563.00	21,000.00
Pest Control	432.00	428.75	-3.25	4,644.40	4,716.25	71.85	5,145.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Signage	0.00	25.00	25.00	0.00	275.00	275.00	300.00
Small Tools & Equipment	0.00	33.33	33.33	189.58	366.67	177.09	400.00
Winter Roadway Cleanup (Flood)	0.00	416.66	416.66	0.00	4,583.34	4,583.34	5,000.00
Total GENERAL REPAIRS & MAINTENANCE	3,833.39	8,008.67	4,175.28	62,921.01	92,596.33	29,675.32	100,605.00
PLANNED IMPROVEMENTS							
Block Wall Repairs	0.00	416.66	416.66	0.00	4,583.34	4,583.34	5,000.00
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	2,750.00	2,750.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	3,666.67	3,666.67	4,000.00
Vacant Lot Purchase	18,499.23	4,698.50	-13,800.73	1,534,038.61	51,683.50	-1,482,355.11	56,382.00
Storm Drain Repairs from High Tides	0.00	1,000.00	1,000.00	11,273.98	11,000.00	-273.98	12,000.00
Total PLANNED IMPROVEMENTS	18,499.23	6,698.49	-11,800.74	1,545,312.59	73,683.51	-1,471,629.08	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	2,451.30	2,429.17	-22.13	2,650.00
Payroll Tax Expense	882.90	1,041.66	158.76	9,916.67	11,458.34	1,541.67	12,500.00
Salary/Wages (Manager)	7,999.34	7,982.91	-16.43	87,576.74	87,812.09	235.35	95,795.00
Salary/Wages (Admin Asstnt)	3,541.75	3,358.33	-183.42	37,843.25	36,941.67	-901.58	40,300.00
Health Insurance	2,346.42	2,575.00	228.58	26,416.26	28,325.00	1,908.74	30,900.00
Training/Seminars/Travel/ Meals	0.00	16.66	16.66	0.00	183.34	183.34	200.00
Total EMPLOYEE EXPENSES	14,984.52	15,195.39	210.87	165,352.87	168,875.61	3,522.74	184,071.00
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	11,955.16	11,955.16	0.00	131,506.84	131,506.84	143,462.00
Shoreline Protection Consultants	76,070.00	8,333.33	-67,736.67	80,408.93	91,666.67	11,257.74	100,000.00
Shoreline Protection Engineering	0.00	833.33	833.33	0.00	9,166.67	9,166.67	10,000.00
Total NON-OPERATIONAL ITEMS	76,070.00	21,121.82	-54,948.18	80,408.93	232,340.18	151,931.25	253,462.00
ADMINISTRATION							
Management Extras	0.00	0.00	0.00	250.00	0.00	-250.00	0.00
Interest Allocation	16,065.00	0.00	-16,065.00	16,065.00	0.00	-16,065.00	0.00
Total ADMINISTRATION	16,065.00	0.00	-16,065.00	16,315.00	0.00	-16,315.00	0.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Total Operating Expense	199,083.51	116,889.28	-82,194.23	5,163,570.32	1,384,537.72	-3,779,032.60	1,501,427.00
Total Operating Income	23,238.02	97,781.49	-74,543.47	1,450,342.20	1,398,170.51	52,171.69	1,501,427.00
Total Operating Expense	199,083.51	116,889.28	-82,194.23	5,163,570.32	1,384,537.72	-3,779,032.60	1,501,427.00
NOI - Net Operating Income	-175,845.49	-19,107.79	-156,737.70	-3,713,228.12	13,632.79	-3,726,860.91	0.00
Other Income							
Other Financing Source - Loan Proceeds	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
Total Other Income	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
Net Other Income	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
Total Income	23,238.02	97,781.49	-74,543.47	2,450,342.20	1,398,170.51	1,052,171.69	1,501,427.00
Total Expense	199,083.51	116,889.28	-82,194.23	5,163,570.32	1,384,537.72	-3,779,032.60	1,501,427.00
Net Income	-175,845.49	-19,107.79	-156,737.70	-2,713,228.12	13,632.79	-2,726,860.91	0.00



2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 05/31/2022

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



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Account Type	Account Number	Ending Balance
HOA CHECKING	XXXXXX2066	\$147,315.19

HOA CHECKING-XXXXXX2066

Account Summary

Date	Description	Amount
04/30/2022	Beginning Balance	\$57,894.50
	5 Credit(s) This Period	\$202,018.56
	57 Debit(s) This Period	\$112,597.87
05/31/2022	Ending Balance	\$147,315.19

Deposits

Date	Description	Amount
05/11/2022	RDC DEPOSIT	\$1,076.35
05/17/2022	MOBILE DEPOSIT	\$250.00
05/24/2022	DEPOSIT	\$560.00
05/25/2022	MOBILE DEPOSIT	\$132.21

Electronic Credits

Date	Description	Amount
05/04/2022	Wire Transfer In 56740725	\$200,000.00

Electronic Debits

Date	Description	Amount
05/02/2022	CAPISTRANO BAY C IMPOUND	\$101.11
05/02/2022	CAPISTRANO BAY C IMPOUND	\$1,487.17
05/02/2022	CAPISTRANO BAY C IMPOUND	\$4,528.77
05/03/2022	Compass Property Settlement 000014518047505	\$2,200.00
05/04/2022	1800 CALPERS 100000016776703	\$2,346.42
05/09/2022	SOUTH COAST WATE SOUTH COAS D2F05D3105009	\$65.65
05/09/2022	SOUTH COAST WATE SOUTH COAS H2F05D3806270	\$160.55
05/09/2022	SOUTH COAST WATE SOUTH COAS C2F05D3232984	\$259.28



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
05/10/2022	USBEquipFinance CNTRCT PMT 500-0656919-000	\$192.88
05/10/2022	XX8660 DDA RECURR OC REGISTER SUBS 714-796-7777 CA 00000000 020417	\$18.00
05/10/2022	XX8611 POS CHK PURCHAS STAPLES 0385 SAN JUAN CAPI CA 08159433 361278	\$30.36
05/12/2022	SD GAS & ELEC PAID SDGE 005194379635	\$21.77
05/12/2022	SD GAS & ELEC PAID SDGE 008454115307	\$282.16
05/13/2022	SOUTH COAST WATE SOUTH COAS L2F11E0324262	\$121.81
05/16/2022	CAPISTRANO BAY C IMPOUND	\$113.00
05/16/2022	COX COMM ORG BANKDRAFT 333045628502001	\$246.97
05/16/2022	SO CAL GAS SIMPLEPAY 058140308279052	\$438.43
05/16/2022	CAPISTRANO BAY C IMPOUND	\$1,522.74
05/16/2022	CAPISTRANO BAY C IMPOUND	\$4,618.34
05/16/2022	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 002974	\$19.38
05/16/2022	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 002973	\$101.04
05/17/2022	XX8611 POS CHK PURCHAS MCNICHOLS COMPAN 813-282-3828 FL 0001 019585	\$401.10
05/19/2022	SD GAS & ELEC PAID SDGE 005466041355	\$741.94
05/20/2022	XX8611 POS CHK PURCHAS 76 - DBA UNITED CAPISTRANO BE CA 21 048423	\$57.62
05/23/2022	XX8611 POS CHK PURCHAS ARCO #42057 SAN CLEMENTE CA ARCO4205 014749	\$83.19
05/23/2022	XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CAPI CA 0429013 070483	\$87.76
05/24/2022	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 007914	\$20.25
05/24/2022	XX8660 POS CHK PURCHAS SMART AND FINAL CAPISTRANO BE CA 399 055 001606	\$25.82
05/26/2022	CR & R INCORPORA CRR INCORP 8300127893	\$567.27
05/26/2022	CR & R INCORPORA CRR INCORP 8300092766	\$4,201.57
05/26/2022	XX8611 POS CHK PURCHAS ARCO #42345 AMPM DANA POINT CA ARCO4234 021245	\$76.49
05/27/2022	XX8611 POS CHK PURCHAS STAPLES 0385 SAN JUAN CAPI CA 08159433 910879	\$19.56
05/27/2022	XX8611 POS CHK PURCHAS ARCO #42057 SAN CLEMENTE CA ARCO4205 043015	\$70.37
05/31/2022	XX8611 POS CHK PURCHAS ARCO #42345 AMPM DANA POINT CA ARCO4234 009178	\$90.16
05/31/2022	XX8660 POS CHK PURCHAS STAPLES DIRECT 800-3333330 MA 00000000 059448	\$117.68

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1220	05/12/2022	\$140.00	1233	05/09/2022	\$345.00	1241	05/20/2022	\$1,010.00
1223*	05/06/2022	\$250.00	1234	05/04/2022	\$60.00	1243*	05/23/2022	\$5,870.00
1227*	05/03/2022	\$47,025.98	1235	05/06/2022	\$3,078.00	1244	05/24/2022	\$700.00
1228	05/04/2022	\$199.50	1236	05/03/2022	\$2,200.00	1245	05/23/2022	\$130.00
1229	05/03/2022	\$948.81	1237	05/23/2022	\$177.70	1246	05/23/2022	\$141.15
1230	05/05/2022	\$3,054.00	1238	05/26/2022	\$1,527.00	1247	05/25/2022	\$372.00
1231	05/13/2022	\$125.00	1239	05/20/2022	\$18,200.00			
1232	05/10/2022	\$1,000.00	1240	05/23/2022	\$607.12			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
05/02/2022	\$51,777.45	05/11/2022	\$189,419.37	05/23/2022	\$154,411.15
05/03/2022	-\$597.34	05/12/2022	\$188,975.44	05/24/2022	\$154,225.08
05/04/2022	\$196,796.74	05/13/2022	\$188,728.63	05/25/2022	\$153,985.29
05/05/2022	\$193,742.74	05/16/2022	\$181,668.73	05/26/2022	\$147,612.96
05/06/2022	\$190,414.74	05/17/2022	\$181,517.63	05/27/2022	\$147,523.03
05/09/2022	\$189,584.26	05/19/2022	\$180,775.69	05/31/2022	\$147,315.19
05/10/2022	\$188,343.02	05/20/2022	\$161,508.07		

Overdraft and Returned Item Fees

	Total for this period	Total year-to-date
Total Overdraft Fees	\$35.00	\$35.00
Total Returned Item Fees	\$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	1,082,290.63	Statement Dates	5/02/22 thru 5/31/22
3 Deposits/Credits	22,654.77	Days in the statement period	30
1 Checks/Debits	200,000.00	Average Ledger	906,570.56
Service Charge	0.00	Interest Earned	22.36
Interest Paid	23.25	Annual Percentage Yield Returned	0.03%
Ending Balance	904,968.65	2022 Interest Paid	101.59

Deposits and Other Credits

Date	Description	Amount
5/05	County of Orange 7956000928 20220503019511CAPISTRANO BA EDI PYMNT 09100001561CCD	1,825.84
5/12	County of Orange 7956000928 20220510019559CAPISTRANO BA EDI PYMNT 09100001454CCD	3,644.16
5/20	County of Orange 7956000928 20220518019608CAPISTRANO BA EDI PYMNT 09100001704CCD	17,184.77
5/31	Interest Deposit	23.25

Business Interest on Checking [REDACTED] 3278 (continued)

Checks and Other Debits

Date	Description	Amount
5/04	OLB Outgoing Wire-eNotice Sunwest Bank 20220504L2LFFM1C000205	200,000.00-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
5/02	1,082,290.63	5/05	884,116.47	5/20	904,945.40
5/04	882,290.63	5/12	887,760.63	5/31	904,968.65

Interest Rate Summary

Date	Rate
5/01	0.030000%

End of Statement

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