Regular Meeting #686
July 26, 2022
Financial Report

ITEM 8a

FINANCIAL REPORT THROUGH

June 30, 2022

<u>*FOR JULY MEETING*</u>

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

Properties: Capistrano Bay Comm Svcs Dstrc - Various Addresses Capistrano Beach, CA 92624

As of: 06/30/2022

Accounting Basis: Accrual

GL Account Map: None - use master chart of accounts

Level of Detail: Detail View

Include Zero Balance GL Accounts: No

Account Name	Balance
ASSETS	
Cash	
LAIF Account	231,537.88
Operating Cash	22,043.19
Reserve Cash	-955,412.05
Total Cash	**-701,830.98**
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	**2,357,265.35**
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	11,839.85

Balance Sheet

Account Name	Balance
RESERVES	
Reserve - Interest	17.47
Total RESERVES	**17.47**
Long-Term Debt	-981,500.77
Total Liabilities	**-975,370.63**
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	-2,858,317.23
Calculated Prior Years Retained Earnings	-39,706.63
Total Capital	**3,332,635.98**
TOTAL LIABILITIES & CAPITAL	2,357,265.35

Annual Budget - Comparative

Properties: Capistrano Bay Comm Svcs Dstrc - Various Addresses Capistrano Beach, CA 92624
As of: Jun 2022
Additional Account Types: None
Accounting Basis: Cash
GL Account Map: None - use master chart of accounts
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	224,996.35	227,379.00	-2,382.65	227,379.00
Interest Income	17.47	0.00	17.47	17.47	0.00	17.47	0.00
Property Tax Revenue	8,781.19	94,531.50	-85,750.31	1,173,421.95	1,134,378.00	39,043.95	1,134,378.00
Development Impact Fee	5,109.00	2,583.33	2,525.67	9,508.00	31,000.00	-21,492.00	31,000.00
Transponder Revenue	0.00	333.33	-333.33	3,480.00	4,000.00	-520.00	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	5,475.00	5,475.00	0.00	5,475.00	5,475.00	0.00	5,475.00
Interest Income	0.00	333.33	-333.33	998.39	4,000.00	-3,001.61	4,000.00
Parking - Permits & OCTA Fees	0.00	0.00	0.00	44,850.00	45,310.00	-460.00	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	**19,382.66**	**103,256.49**	**-83,873.83**	**1,466,882.16**	**1,501,427.00**	**-34,544.84**	**1,501,427.00**
Total Operating Income	**19,382.66**	**103,256.49**	**-83,873.83**	**1,466,882.16**	**1,501,427.00**	**-34,544.84**	**1,501,427.00**
Expense							
UTILITIES							
Electricity/LS & Guard Shack	303.61	320.00	16.39	3,833.47	3,840.00	6.53	3,840.00
Electricity/ Street Lights	763.71	692.08	-71.63	8,697.30	8,305.00	-392.30	8,305.00
Gas	474.99	535.00	60.01	5,128.73	6,420.00	1,291.27	6,420.00
Trash Services	4,768.84	4,933.41	164.57	61,058.82	59,201.00	-1,857.82	59,201.00
Water/Sewer	654.58	500.00	-154.58	6,517.65	6,000.00	-517.65	6,000.00
Total UTILITIES	**6,965.73**	**6,980.49**	**14.76**	**85,235.97**	**83,766.00**	**-1,469.97**	**83,766.00**
GENERAL & ADMIN							
Security/Allied Contract	45,002.56	45,286.00	283.44	543,976.89	543,432.00	-544.89	543,432.00
Security/DwellingLIVE Lic Fee	607.12	607.08	-0.04	7,285.44	7,285.00	-0.44	7,285.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Security/DwellingLIVE Guest Passes	0.00	220.83	220.83	1,825.52	2,650.00	824.48	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	0.00	41.66	41.66	1,119.31	500.00	-619.31	500.00
Security/Radar Certification	236.73	0.00	-236.73	236.73	0.00	-236.73	0.00
Security/Transponders	0.00	200.00	200.00	2,361.90	2,400.00	38.10	2,400.00
Security/Trans (Reader Service)	0.00	50.00	50.00	372.23	600.00	227.77	600.00
Security/July 4 Allowance	32.31	0.00	-32.31	2,611.86	5,000.00	2,388.14	5,000.00
Security/Surveillance Camara	0.00	83.33	83.33	400.00	1,000.00	600.00	1,000.00
Communications-Phone/ Internet	246.97	372.83	125.86	2,982.09	4,474.00	1,491.91	4,474.00
Bank Charges	0.00	8.33	8.33	40.81	100.00	59.19	100.00
Auditing Services (RAMS)	0.00	972.08	972.08	10,665.00	11,665.00	1,000.00	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	50.00	50.00	50.00
Equipment - Copy Machine Lease	192.88	251.66	58.78	2,337.62	3,020.00	682.38	3,020.00
Document Management	0.00	25.00	25.00	0.00	300.00	300.00	300.00
Legal Fees/Owen/ Schwerdtfeger	375.00	2,083.33	1,708.33	6,405.00	25,000.00	18,595.00	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)	167.90	675.00	507.10	9,021.06	8,100.00	-921.06	8,100.00
MHTL Survey/LCP Committee	0.00	0.00	0.00	12,000.00	6,900.00	-5,100.00	6,900.00
Property Management Contract	2,200.00	2,325.00	125.00	26,200.00	27,900.00	1,700.00	27,900.00
Photo Copying	0.00	41.66	41.66	635.83	500.00	-135.83	500.00
Office Equip (Computer, Etc)	740.08	166.66	-573.42	5,213.23	2,000.00	-3,213.23	2,000.00
Office Supplies	48.48	250.00	201.52	2,006.88	3,000.00	993.12	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	1,500.00	809.06	1,500.00
Website Hosting	900.00	170.83	-729.17	1,880.24	2,050.00	169.76	2,050.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	4,370.00	4,500.00	130.00	4,500.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Misc General Expenses	0.00	33.33	33.33	131.20	400.00	268.80	400.00
Total GENERAL & ADMIN	**50,875.03**	**54,368.77**	**3,493.74**	**723,374.32**	**744,953.00**	**21,578.68**	**744,953.00**
Land Purchase	0.00	0.00	0.00	2,490,000.00	0.00	-2,490,000.00	0.00
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	28,080.00	28,080.00	0.00	28,080.00
Landscape Extras (Western)	0.00	487.50	487.50	5,595.94	5,850.00	254.06	5,850.00
Landscape Misc (Luna & McGee)	465.00	166.66	-298.34	597.39	2,000.00	1,402.61	2,000.00
Palm Tree Trimming	0.00	433.33	433.33	3,170.00	5,200.00	2,030.00	5,200.00
Irrigation Repairs (Western)	0.00	659.00	659.00	3,903.70	7,908.00	4,004.30	7,908.00
Wht Fly / Bamboo Trmnt RPW	0.00	429.16	429.16	5,500.00	5,150.00	-350.00	5,150.00
Total LANDSCAPE MAINTENANCE	**2,805.00**	**4,515.65**	**1,710.65**	**46,847.03**	**54,188.00**	**7,340.97**	**54,188.00**
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	0.00	41.66	41.66	0.00	500.00	500.00	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	5.37	41.66	36.29	280.37	500.00	219.63	500.00
Painting/Re-OilingWoodwork	4,705.00	770.83	-3,934.17	4,705.00	9,250.00	4,545.00	9,250.00
Plumbing Repair	0.00	41.66	41.66	321.87	500.00	178.13	500.00
Roof Repair	0.00	166.66	166.66	0.00	2,000.00	2,000.00	2,000.00
Block Wall & Fence Repair	0.00	166.66	166.66	0.00	2,000.00	2,000.00	2,000.00
Beach Cleanup	0.00	1,250.00	1,250.00	6,570.00	15,000.00	8,430.00	15,000.00
Computer Consultant	0.00	83.33	83.33	700.00	1,000.00	300.00	1,000.00
Gate Repairs/Maint. (ALL)	0.00	205.00	205.00	1,026.30	2,460.00	1,433.70	2,460.00
Street Sweeping	1,285.00	1,285.00	0.00	15,420.00	15,420.00	0.00	15,420.00
Driveway Pressure Wash	242.00	242.50	0.50	2,904.00	2,910.00	6.00	2,910.00
Patrol Vehical Maintenance	4,110.87	139.16	-3,971.71	5,475.25	1,670.00	-3,805.25	1,670.00
Fire Extinguisher Refills	0.00	15.83	15.83	140.00	190.00	50.00	190.00
Mutt Mitt Disposable Bags	0.00	71.66	71.66	1,693.03	860.00	-833.03	860.00
Misc Maintenance	270.00	250.00	-20.00	2,810.00	3,000.00	190.00	3,000.00
Drain/Catch Basin/Filter Maint	0.00	416.66	416.66	3,087.45	5,000.00	1,912.55	5,000.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Sand Grading/Tractor Service	0.00	166.66	166.66	1,300.00	2,000.00	700.00	2,000.00
Pavement Maintenance	0.00	1,750.00	1,750.00	17,687.00	21,000.00	3,313.00	21,000.00
Pest Control	726.00	428.75	-297.25	5,370.40	5,145.00	-225.40	5,145.00
Signage	0.00	25.00	25.00	0.00	300.00	300.00	300.00
Small Tools & Equipment	0.00	33.33	33.33	189.58	400.00	210.42	400.00
Winter Roadway Cleanup (Flood)	0.00	416.66	416.66	0.00	5,000.00	5,000.00	5,000.00
Total GENERAL REPAIRS & MAINTENANCE	**11,344.24**	**8,008.67**	**-3,335.57**	**74,265.25**	**100,605.00**	**26,339.75**	**100,605.00**
PLANNED IMPROVEMENTS							
Block Wall Repairs	0.00	416.66	416.66	0.00	5,000.00	5,000.00	5,000.00
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	3,000.00	3,000.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	4,000.00	4,000.00	4,000.00
Vacant Lot Purchase	0.00	4,698.50	4,698.50	1,534,038.61	56,382.00	-1,477,656.61	56,382.00
Storm Drain Repairs from High Tides	0.00	1,000.00	1,000.00	11,273.98	12,000.00	726.02	12,000.00
Total PLANNED IMPROVEMENTS	**0.00**	**6,698.49**	**6,698.49**	**1,545,312.59**	**80,382.00**	**-1,464,930.59**	**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	113.00	220.83	107.83	2,564.30	2,650.00	85.70	2,650.00
Payroll Tax Expense	465.46	1,041.66	576.20	10,382.13	12,500.00	2,117.87	12,500.00
Salary/Wages (Manager)	3,999.67	7,982.91	3,983.24	91,576.41	95,795.00	4,218.59	95,795.00
Salary/Wages (Admin Asstnt)	2,084.75	3,358.33	1,273.58	39,928.00	40,300.00	372.00	40,300.00
Health Insurance	2,346.42	2,575.00	228.58	28,762.68	30,900.00	2,137.32	30,900.00
Training/Seminars/Travel/ Meals	0.00	16.66	16.66	0.00	200.00	200.00	200.00
Total EMPLOYEE EXPENSES	**9,009.30**	**15,195.39**	**6,186.09**	**174,362.17**	**184,071.00**	**9,708.83**	**184,071.00**
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	11,955.16	11,955.16	0.00	143,462.00	143,462.00	143,462.00
Shoreline Protection Consultants	83,455.00	8,333.33	-75,121.67	163,863.93	100,000.00	-63,863.93	100,000.00
Shoreline Protection Engineering	0.00	833.33	833.33	0.00	10,000.00	10,000.00	10,000.00
Total NON-OPERATIONAL ITEMS	**83,455.00**	**21,121.82**	**-62,333.18**	**163,863.93**	**253,462.00**	**89,598.07**	**253,462.00**

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
ADMINISTRATION							
Management Extras	0.00	0.00	0.00	250.00	0.00	-250.00	0.00
Interest Allocation	17.47	0.00	-17.47	16,082.47	0.00	-16,082.47	0.00
Total ADMINISTRATION	**17.47**	**0.00**	**-17.47**	**16,332.47**	**0.00**	**-16,332.47**	**0.00**
Total Operating Expense	**164,471.77**	**116,889.28**	**-47,582.49**	**5,328,042.09**	**1,501,427.00**	**-3,826,615.09**	**1,501,427.00**
Total Operating Income	19,382.66	103,256.49	-83,873.83	1,466,882.16	1,501,427.00	-34,544.84	1,501,427.00
Total Operating Expense	164,471.77	116,889.28	-47,582.49	5,328,042.09	1,501,427.00	-3,826,615.09	1,501,427.00
NOI - Net Operating Income	**-145,089.11**	**-13,632.79**	**-131,456.32**	**-3,861,159.93**	**0.00**	**-3,861,159.93**	**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	19,382.66	103,256.49	-83,873.83	2,466,882.16	1,501,427.00	965,455.16	1,501,427.00
Total Expense	164,471.77	116,889.28	-47,582.49	5,328,042.09	1,501,427.00	-3,826,615.09	1,501,427.00
Net Income	-145,089.11	-13,632.79	-131,456.32	-2,861,159.93	0.00	-2,861,159.93	0.00

Income Statement - 12 Month

Compass Property Management Corporation

Properties: Capistrano Bay Comm Svcs Dstrc - Various Addresses Capistrano Beach, CA 92624

Fund Type: All

Period Range: Jul 2021 to Jun 2022

Accounting Basis: Cash

GL Account Map: None - use master chart of accounts

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	Jun 2022	Total
Operating Income & Expense													
Income													
INCOME													
Special Benefit Fee	127,856.37	69,962.14	15,068.90	9,956.24	2,152.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	224,996.35
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.47	17.47
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	8,781.19	1,173,421.95
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	5,109.00	9,508.00
Transponder Revenue	0.00	0.00	820.00	300.00	0.00	640.00	440.00	0.00	0.00	720.00	560.00	0.00	3,480.00
Annual Fee for County Gate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,475.00	5,475.00
Interest Income	236.75	48.51	47.28	187.83	45.10	15.91	154.83	18.86	17.29	202.78	23.25	0.00	998.39
Parking - Permits & OCTA Fees	-460.00	0.00	0.00	0.00	345.00	27,025.01	10,694.99	6,440.00	460.00	345.00	0.00	0.00	44,850.00
Summer Trash Collection	315.00	3,360.00	210.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,885.00

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	Jun 2022	Total
Transfer Fee	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
Total INCOME	**127,948.12**	**73,864.17**	**34,359.22**	**12,548.33**	**202,524.49**	**423,469.67**	**73,051.27**	**7,961.94**	**84,339.96**	**384,194.31**	**23,238.02**	**19,382.66**	**1,466,882.16**
Total Operating Income	127,948.12	73,864.17	34,359.22	12,548.33	202,524.49	423,469.67	73,051.27	7,961.94	84,339.96	384,194.31	23,238.02	19,382.66	1,466,882.16
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	303.61	3,833.47
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	763.71	8,697.30
Gas	485.91	442.94	344.60	345.51	189.04	330.51	550.80	601.77	501.98	422.25	438.43	474.99	5,128.73
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	4,768.84	61,058.82
Water/ Sewer	574.25	679.68	568.69	562.08	541.91	585.98	559.49	424.23	450.67	441.01	475.08	654.58	6,517.65
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**	**6,965.73**	**85,235.97**
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	45,002.56	543,976.89
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	607.12	7,285.44
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	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	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	0.00	1,119.31

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	Jun 2022	Total
Security/ Radar Certification	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	236.73	236.73
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	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	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	32.31	2,611.86
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	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	246.97	2,982.09
Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00	40.81	0.00	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	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	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	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	192.88	2,337.62
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	375.00	6,405.00
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	0.00	0.00	19,171.54
Memberships	2,312.82	20.00	169.58	5,102.88	310.00	250.00	460.00	189.88	10.00	10.00	18.00	167.90	9,021.06

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	Jun 2022	Total
(LAFCO/ Carb/ CSDA)													
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	0.00	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	2,200.00	26,200.00
Photo Copying	0.00	0.00	273.00	4.00	9.00	0.00	0.00	0.00	0.00	0.00	349.83	0.00	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	740.08	5,213.23
Office Supplies	201.57	135.44	29.62	333.95	64.09	136.53	306.27	188.26	87.04	191.46	284.17	48.48	2,006.88
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	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	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	900.00	1,880.24
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	125.00	4,370.00
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	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**	**50,875.03**	**723,374.32**
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	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	0.00	8,448.36
LANDSCAPE													

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	Jun 2022	Total
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	2,340.00	28,080.00
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	0.00	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	465.00	597.39
Palm Tree Trimming	0.00	0.00	3,170.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	3,903.70
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	800.00	0.00	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**	**2,805.00**	**46,847.03**
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	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	5.37	280.37
Painting/ Re-OilingWoodwork	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,705.00	4,705.00
Plumbing Repair	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	321.87	0.00	0.00	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	0.00	6,570.00

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	Jun 2022	Total
Computer Consultant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	700.00	0.00	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	0.00	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	1,285.00	15,420.00
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	242.00	2,904.00
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	4,110.87	5,475.25
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	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	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	270.00	2,810.00
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	401.10	0.00	3,087.45
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	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	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	726.00	5,370.40
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	0.00	189.58
Total GENERAL REPAIRS &	**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**	**11,344.24**	**74,265.25**

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	Jun 2022	Total
MAINTENANCE													
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	0.00	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	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**	**0.00**	**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	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	113.00	2,564.30
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	465.46	10,382.13
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	3,999.67	91,576.41
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	2,084.75	39,928.00
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	2,346.42	28,762.68
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**	**9,009.30**	**174,362.17**
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	83,455.00	163,863.93

Compass Property Management Corporation

Reconciliation Report

Sunwest Bank

Sunwest Bank

Account Name	Capistrano Bay - Operating Account
Account Number	[redacted]066
Ending Statement Date	06/30/2022

Summary

Bank Statement Starting Balance on 05/31/2022	147,315.19
Cleared Deposits and other Increases	215,965.75
Cleared Checks and other Decreases	174,877.40
Cleared ACH Batches and Reversals	2,200.00
Cleared Balance	186,203.54

Unreconciled Transactions

Unreconciled Deposits and other Increases (1 Item)

Journal Entry - To correct accrued payroll	06/30/2021	5,962.92
Total		**5,962.92**

Unreconciled Checks and other Decreases (21 Items)

Journal Entry	12/31/2021	34,564.23
Check #1260 - J.H. Home Improvement	06/13/2022	140.00
Check #1278 - Cox, Castle & Nicholson LLP	06/30/2022	37,572.50
Check #1279 - Jump Management Co LLC	06/30/2022	250.00
Check #1280 - McCabe & Company, Inc.	06/30/2022	3,300.00
Check #1281 - Nossaman LLP	06/30/2022	7,995.00
Check #1282 - Ricardo A. Luna	06/30/2022	465.00
Check #1283 - Schwerdtfeger & Coughlin, LLP	06/30/2022	345.00
Check #1265 - Allied Universal Security Srvc	06/30/2022	45,002.56
Check #1266 - Capisco Marketing, LLC	06/30/2022	900.00
Check #1267 - Cox, Castle & Nicholson LLP	06/30/2022	6,002.50
Check #1268 - Day Wireless Systems	06/30/2022	176.63
Check #1269 - J.H. Home Improvement	06/30/2022	4,705.00
Check #1270 - Nossaman LLP	06/30/2022	16,705.00
Check #1271 - Palisades United Methodist Church	06/30/2022	125.00
Check #1272 - SKY ELECTRIC	06/30/2022	380.00
Check #1273 - Summit Environmental Group, Inc.	06/30/2022	11,880.00
Check #1274 - The Bee Man, Inc.	06/30/2022	294.00
Check #1275 - The Bugman	06/30/2022	60.00
Check #1276 - Western Landscape Maint. Plus	06/30/2022	2,340.00
Check #1277 - Compass Property Management Corporation	06/30/2022	149.90
Total		**173,352.32**

Unreconciled ACH Batches and Reversals (0 Items)

Compass Property Management Corporation

Reconciliation Report

Farmers Merchant Bank

Farmers & Merchants Bank

Account Name	Capistrano Bay - Payable Operating Account
Account Number	[redacted]3278
Ending Statement Date	06/30/2022

Summary

Bank Statement Starting Balance on 05/31/2022	904,968.65
Cleared Deposits and other Increases	8,798.66
Cleared Checks and other Decreases	200,000.00
Cleared ACH Batches and Reversals	0.00
Cleared Balance	713,767.31

Unreconciled Transactions

Unreconciled Deposits and other Increases (0 Items)

Total		**0.00**

Unreconciled Checks and other Decreases (3 Items)

Journal Entry - To move AR from case to AR account	06/30/2021	21,018.00
Journal Entry - To adjust Road and District funds	06/30/2021	149,713.00
Journal Entry	12/31/2021	1,498,448.36
Total		**1,669,179.36**

Unreconciled ACH Batches and Reversals (0 Items)

Total		**0.00**

Unreconciled Payments from ACH Batches Generated after Reconciliation Period (0 Items)

Total		**0.00**

Unreconciled Checks Voided after Reconciliation Period (0 Items)

Total		**0.00**

Unreconciled Receipts Deposited after Reconciliation Period (0 Items)

Total		**0.00**

Receipts Reversed after Reconciliation Which Have Not Been Deposited (0 Items)

Total		**0.00**

Pending Online Receipts Which Have Not Been Deposited (0 Items)

Total		**0.00**

Cleared Transactions

Cleared Deposits and other Increases (4 Items)

Journal Entry - June 2022 - Interest	06/01/2022	17.47
Journal Entry - County Of Orange	06/09/2022	2,443.60
Journal Entry - County Of Orange	06/16/2022	249.73

Compass Property Management Corporation

Reconciliation Report

Local Agency Investment Fund

LAIF

Account Name	Capistrano Bay - LAIF
Account Number	12345
Ending Statement Date	06/30/2022

Summary

Bank Statement Starting Balance on 05/31/2022	231,537.88
Cleared Deposits and other Increases	0.00
Cleared Checks and other Decreases	0.00
Cleared ACH Batches and Reversals	0.00
Cleared Balance	231,537.88

Unreconciled Transactions

Unreconciled Deposits and other Increases (0 Items)

Total **0.00**

Unreconciled Checks and other Decreases (0 Items)

Total **0.00**

Unreconciled ACH Batches and Reversals (0 Items)

Total **0.00**

Unreconciled Payments from ACH Batches Generated after Reconciliation Period (0 Items)

Total **0.00**

Unreconciled Checks Voided after Reconciliation Period (0 Items)

Total **0.00**

Unreconciled Receipts Deposited after Reconciliation Period (0 Items)

Total **0.00**

Receipts Reversed after Reconciliation Which Have Not Been Deposited (0 Items)

Total **0.00**

Pending Online Receipts Which Have Not Been Deposited (0 Items)

Total **0.00**

Cleared Transactions

Cleared Deposits and other Increases (0 Items)

Total **0.00**

Cleared Checks and other Decreases (0 Items)

Total **0.00**

Cleared ACH Batches and Reversals (0 Items)

Total **0.00**