

ITEM 8a

FINANCIAL REPORT THROUGH

July 31, 2022

FOR AUGUST MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 07/31/2022

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 | 231,971.37 |
| Operating Cash | 128,852.27 |
| Reserve Cash | -1,129,292.65 |
| Total Cash | -768,469.01 |
| Farmers & Merchants Bank OP | 149,713.00 |
| Accounts Receivable | 188,520.43 |
| 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 | 2,479,147.75 |
| 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 | 23.65 |
| Long-Term Debt | -981,500.77 |

Balance Sheet

| Account Name | Balance |
|--|---------------------|
| Total Liabilities | -987,204.30 |
| 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 | 111,800.09 |
| Calculated Prior Years Retained Earnings | -2,876,107.88 |
| Total Capital | 3,466,352.05 |
| TOTAL LIABILITIES & CAPITAL | 2,479,147.75 |

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 2022 to Jul 2022

Accounting Basis: Modified Accrual

GL Account Map: None - use master chart of accounts

Level of Detail: Detail View

Include Zero Balance GL Accounts: No

| Account Name | Jul 2022 | Total |
|--|------------------|------------------|
| Operating Income & Expense | | |
| Income | | |
| INCOME | | |
| Special Benefit Fee | 38,748.62 | 38,748.62 |
| Interest Income | 449.05 | 449.05 |
| Summer Trash Collection | 110.00 | 110.00 |
| Total INCOME | 39,307.67 | 39,307.67 |
| Total Operating Income | 39,307.67 | 39,307.67 |
| Expense | | |
| UTILITIES | | |
| Electricity/LS & Guard Shack | 271.12 | 271.12 |
| Electricity/ Street Lights | 742.36 | 742.36 |
| Gas | 573.60 | 573.60 |
| Trash Services | 5,134.11 | 5,134.11 |
| Water/Sewer | 647.80 | 647.80 |
| Total UTILITIES | 7,368.99 | 7,368.99 |
| GENERAL & ADMIN | | |
| Security/Allied Contract | 46,627.98 | 46,627.98 |
| Security/DwellingLIVE Lic Fee | 607.12 | 607.12 |
| Security/Radar Certification | 95.00 | 95.00 |
| Security/Transponders | 1,180.95 | 1,180.95 |
| Security/Trans (Reader Service) | 209.45 | 209.45 |
| Security/July 4 Allowance | 881.44 | 881.44 |
| Communications-Phone/Internet | 246.97 | 246.97 |
| Equipment - Copy Machine Lease | 192.88 | 192.88 |
| Liability Ins/EQ-Flood | 20,240.64 | 20,240.64 |
| Memberships (LAFCO/Carb/CSDA) | 2,426.60 | 2,426.60 |
| Property Management Contract | 2,200.00 | 2,200.00 |
| Police Uniforms | 292.13 | 292.13 |
| Photo Copying | 815.58 | 815.58 |
| Office Supplies | 137.27 | 137.27 |
| Notices to Community | 328.78 | 328.78 |
| Board Mtg Rm Rental/Stipend | 125.00 | 125.00 |
| Total GENERAL & ADMIN | 76,607.79 | 76,607.79 |
| LANDSCAPE MAINTENANCE | | |
| Landscape Contract (Western) | 2,340.00 | 2,340.00 |
| Total LANDSCAPE MAINTENANCE | 2,340.00 | 2,340.00 |
| GENERAL REPAIRS & MAINTENANCE | | |
| Block Wall & Fence Repair | 115.23 | 115.23 |

Income Statement - 12 Month

| Account Name | Jul 2022 | Total |
|--|-------------------|-------------------|
| Street Sweeping | 1,285.00 | 1,285.00 |
| Driveway Pressure Wash | 242.00 | 242.00 |
| Patrol Vehical Maintenance | 1,439.17 | 1,439.17 |
| Misc Maintenance | 505.00 | 505.00 |
| Pavement Maintenance | 325.00 | 325.00 |
| Pest Control | 432.00 | 432.00 |
| Total GENERAL REPAIRS & MAINTENANCE | 4,343.40 | 4,343.40 |
| PLANNED IMPROVEMENTS | | |
| Storm Drain Repairs from High Tides | 6,900.00 | 6,900.00 |
| Total PLANNED IMPROVEMENTS | 6,900.00 | 6,900.00 |
| EMPLOYEE EXPENSES | | |
| Workers Comp Insurance | 1,111.19 | 1,111.19 |
| Payroll Processing Fees | 223.88 | 223.88 |
| Payroll Tax Expense | 1,092.21 | 1,092.21 |
| Salary/Wages (Manager) | 7,999.34 | 7,999.34 |
| Salary/Wages (Officer) | 1,984.88 | 1,984.88 |
| Salary/Wages (Admin Asstnt) | 3,696.00 | 3,696.00 |
| Health Insurance | 2,346.42 | 2,346.42 |
| Training/Seminars/Travel/Meals | 13.91 | 13.91 |
| Total EMPLOYEE EXPENSES | 18,467.83 | 18,467.83 |
| Total Operating Expense | 116,028.01 | 116,028.01 |
| NOI - Net Operating Income | -76,720.34 | -76,720.34 |
| Total Income | 39,307.67 | 39,307.67 |
| Total Expense | 116,028.01 | 116,028.01 |
| Net Income | -76,720.34 | -76,720.34 |

Annual Budget - Comparative

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

As of: Jul 2022

Additional Account Types: None

Accounting Basis: Accrual

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 | 225,226.35 | 227,379.00 | -2,152.65 | 225,226.35 | 227,379.00 | -2,152.65 | 227,379.00 |
| Property Tax Revenue | 0.00 | 101,959.67 | -101,959.67 | 0.00 | 101,959.67 | -101,959.67 | 1,223,516.00 |
| Development Impact Fee | 0.00 | 2,583.34 | -2,583.34 | 0.00 | 2,583.34 | -2,583.34 | 31,000.00 |
| Transponder Revenue | 0.00 | 333.34 | -333.34 | 0.00 | 333.34 | -333.34 | 4,000.00 |
| Infrastructure Protect. from SLR | 0.00 | 16,666.67 | -16,666.67 | 0.00 | 16,666.67 | -16,666.67 | 200,000.00 |
| Annual Fee for County Gate | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,475.00 |
| Interest Income | 449.05 | 83.34 | 365.71 | 449.05 | 83.34 | 365.71 | 1,000.00 |
| Parking - Permits & OCTA Fees | 0.00 | 4,104.17 | -4,104.17 | 0.00 | 4,104.17 | -4,104.17 | 49,250.00 |
| Summer Trash Collection | 0.00 | 320.84 | -320.84 | 0.00 | 320.84 | -320.84 | 3,850.00 |
| Total INCOME | 225,675.40 | 353,430.37 | -127,754.97 | 225,675.40 | 353,430.37 | -127,754.97 | 1,745,470.00 |
| Total Operating Income | 225,675.40 | 353,430.37 | -127,754.97 | 225,675.40 | 353,430.37 | -127,754.97 | 1,745,470.00 |
| Expense | | | | | | | |
| UTILITIES | | | | | | | |
| Electricity/LS & Guard Shack | 271.12 | 321.00 | 49.88 | 271.12 | 321.00 | 49.88 | 3,852.00 |
| Electricity/ Street Lights | 742.36 | 764.00 | 21.64 | 742.36 | 764.00 | 21.64 | 9,168.00 |
| Gas | 573.60 | 427.00 | -146.60 | 573.60 | 427.00 | -146.60 | 5,124.00 |
| Trash Services | 5,134.11 | 5,148.17 | 14.06 | 5,134.11 | 5,148.17 | 14.06 | 61,778.00 |
| Water/Sewer | 647.80 | 547.50 | -100.30 | 647.80 | 547.50 | -100.30 | 6,570.00 |
| Total UTILITIES | 7,368.99 | 7,207.67 | -161.32 | 7,368.99 | 7,207.67 | -161.32 | 86,492.00 |
| GENERAL & ADMIN | | | | | | | |
| Security/Allied Contract | 46,627.98 | 47,927.34 | 1,299.36 | 46,627.98 | 47,927.34 | 1,299.36 | 575,128.00 |
| Security/ DwellingLIVE Lic Fee | 607.12 | 607.09 | -0.03 | 607.12 | 607.09 | -0.03 | 7,285.00 |
| Security/ DwellingLIVE Guest Passes | 0.00 | 158.34 | 158.34 | 0.00 | 158.34 | 158.34 | 1,900.00 |
| Security/Bonuses for Staff | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| Security/ Contingencies | 0.00 | 541.67 | 541.67 | 0.00 | 541.67 | 541.67 | 6,500.00 |
| Security/Radar Certification | 95.00 | 33.34 | -61.66 | 95.00 | 33.34 | -61.66 | 400.00 |

Annual Budget - Comparative

| Account Name | MTD Actual | MTD Budget | MTD \$ Var. | YTD Actual | YTD Budget | YTD \$ Var. | Annual Budget |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Security/Transponders | 1,180.95 | 200.00 | -980.95 | 1,180.95 | 200.00 | -980.95 | 2,400.00 |
| Security/Trans (Reader Service) | 209.45 | 50.00 | -159.45 | 209.45 | 50.00 | -159.45 | 600.00 |
| Security/July 4 Allowance | 881.44 | 2,000.00 | 1,118.56 | 881.44 | 2,000.00 | 1,118.56 | 2,000.00 |
| Security/Surveillance Camara | 0.00 | 145.84 | 145.84 | 0.00 | 145.84 | 145.84 | 1,750.00 |
| Communications-Phone/Internet | 246.97 | 383.34 | 136.37 | 246.97 | 383.34 | 136.37 | 4,600.00 |
| Bank Charges | 0.00 | 8.34 | 8.34 | 0.00 | 8.34 | 8.34 | 100.00 |
| Auditing Services (RAMS) | 0.00 | 1,029.17 | 1,029.17 | 0.00 | 1,029.17 | 1,029.17 | 12,350.00 |
| Contibution-CBRA Annual Mtg | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 |
| Contribution-Pacific Legal | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,000.00 |
| Equipment-Copy Machine Cnty Ta | 0.00 | 4.17 | 4.17 | 0.00 | 4.17 | 4.17 | 50.00 |
| Equipment - Copy Machine Lease | 192.88 | 216.67 | 23.79 | 192.88 | 216.67 | 23.79 | 2,600.00 |
| Document Management | 0.00 | 25.00 | 25.00 | 0.00 | 25.00 | 25.00 | 300.00 |
| Legal Fees/Owen/Schwerdtfeger | 0.00 | 1,250.00 | 1,250.00 | 0.00 | 1,250.00 | 1,250.00 | 15,000.00 |
| Liability Ins/EQ-Flood | 20,240.64 | 21,250.00 | 1,009.36 | 20,240.64 | 21,250.00 | 1,009.36 | 21,250.00 |
| Memberships (LAFCO/Carb/CSDA) | 2,426.60 | 844.17 | -1,582.43 | 2,426.60 | 844.17 | -1,582.43 | 10,130.00 |
| MHTL Survey/LCP Committee | 0.00 | 6,700.00 | 6,700.00 | 0.00 | 6,700.00 | 6,700.00 | 13,400.00 |
| Property Management Contract | 2,200.00 | 2,325.00 | 125.00 | 2,200.00 | 2,325.00 | 125.00 | 27,900.00 |
| Police Uniforms | 292.13 | 33.34 | -258.79 | 292.13 | 33.34 | -258.79 | 400.00 |
| Photo Copying | 815.58 | 50.00 | -765.58 | 815.58 | 50.00 | -765.58 | 600.00 |
| Office Equip (Computer, Etc) | 0.00 | 333.34 | 333.34 | 0.00 | 333.34 | 333.34 | 4,000.00 |
| Office Supplies | 137.27 | 166.67 | 29.40 | 137.27 | 166.67 | 29.40 | 2,000.00 |
| Railroad Parking Exp (OCTA) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 47,455.00 |
| Reserve Study Update | 0.00 | 166.67 | 166.67 | 0.00 | 166.67 | 166.67 | 2,000.00 |
| Notices to Community | 328.78 | 143.75 | -185.03 | 328.78 | 143.75 | -185.03 | 1,725.00 |
| Website Hosting | 0.00 | 166.67 | 166.67 | 0.00 | 166.67 | 166.67 | 2,000.00 |
| Board Mtg Rm Rental/Stipend | 125.00 | 375.00 | 250.00 | 125.00 | 375.00 | 250.00 | 4,500.00 |
| Misc General Expenses | 0.00 | 33.34 | 33.34 | 0.00 | 33.34 | 33.34 | 400.00 |
| Total GENERAL & ADMIN | 76,607.79 | 87,168.26 | 10,560.47 | 76,607.79 | 87,168.26 | 10,560.47 | 786,223.00 |

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 | 2,340.00 | 2,340.00 | 0.00 | 28,080.00 |
| Landscape Extras (Western) | 0.00 | 362.50 | 362.50 | 0.00 | 362.50 | 362.50 | 4,350.00 |
| Landscape Misc (Luna & McGee) | 0.00 | 125.00 | 125.00 | 0.00 | 125.00 | 125.00 | 1,500.00 |
| Palm Tree Trimming | 0.00 | 458.34 | 458.34 | 0.00 | 458.34 | 458.34 | 5,500.00 |
| Irrigation Repairs (Western) | 0.00 | 333.34 | 333.34 | 0.00 | 333.34 | 333.34 | 4,000.00 |
| Wht Fly / Bamboo Trmnt RPW | 0.00 | 458.34 | 458.34 | 0.00 | 458.34 | 458.34 | 5,500.00 |
| Total LANDSCAPE MAINTENANCE | 2,340.00 | 4,077.52 | 1,737.52 | 2,340.00 | 4,077.52 | 1,737.52 | 48,930.00 |
| GENERAL REPAIRS & MAINTENANCE | | | | | | | |
| Lighting Maintenance for LS | 0.00 | 208.34 | 208.34 | 0.00 | 208.34 | 208.34 | 2,500.00 |
| Lighting/Holiday @ Gate Entry | 0.00 | 566.67 | 566.67 | 0.00 | 566.67 | 566.67 | 6,800.00 |
| Electrical Repair | 0.00 | 41.67 | 41.67 | 0.00 | 41.67 | 41.67 | 500.00 |
| Painting/Re-Oiling Woodwork | 0.00 | 983.34 | 983.34 | 0.00 | 983.34 | 983.34 | 11,800.00 |
| Plumbing Repair | 0.00 | 41.67 | 41.67 | 0.00 | 41.67 | 41.67 | 500.00 |
| Roof Repair | 0.00 | 458.34 | 458.34 | 0.00 | 458.34 | 458.34 | 5,500.00 |
| Block Wall & Fence Repair | 115.23 | 166.67 | 51.44 | 115.23 | 166.67 | 51.44 | 2,000.00 |
| Beach Cleanup | 0.00 | 1,250.00 | 1,250.00 | 0.00 | 1,250.00 | 1,250.00 | 15,000.00 |
| Computer Consultant | 0.00 | 83.34 | 83.34 | 0.00 | 83.34 | 83.34 | 1,000.00 |
| Gate Repairs/Maint. (ALL) | 0.00 | 163.34 | 163.34 | 0.00 | 163.34 | 163.34 | 1,960.00 |
| Street Sweeping | 1,285.00 | 1,300.00 | 15.00 | 1,285.00 | 1,300.00 | 15.00 | 15,600.00 |
| Driveway Pressure Wash | 242.00 | 266.67 | 24.67 | 242.00 | 266.67 | 24.67 | 3,200.00 |
| Patrol Vehical Maintenance | 1,439.17 | 112.50 | -1,326.67 | 1,439.17 | 112.50 | -1,326.67 | 1,350.00 |
| Fire Extinguisher Refills | 0.00 | 15.84 | 15.84 | 0.00 | 15.84 | 15.84 | 190.00 |
| Mutt Mitt Disposable Bags | 0.00 | 145.84 | 145.84 | 0.00 | 145.84 | 145.84 | 1,750.00 |
| Misc Maintenance | 505.00 | 333.34 | -171.66 | 505.00 | 333.34 | -171.66 | 4,000.00 |
| Drain/Catch Basin/ Filter Maint | 0.00 | 591.67 | 591.67 | 0.00 | 591.67 | 591.67 | 7,100.00 |
| Sand Grading/ Tractor Service | 0.00 | 166.67 | 166.67 | 0.00 | 166.67 | 166.67 | 2,000.00 |
| Pavement Maintenance | 325.00 | 1,750.00 | 1,425.00 | 325.00 | 1,750.00 | 1,425.00 | 21,000.00 |
| Pest Control | 432.00 | 480.34 | 48.34 | 432.00 | 480.34 | 48.34 | 5,764.00 |
| Signage | 0.00 | 25.00 | 25.00 | 0.00 | 25.00 | 25.00 | 300.00 |
| Small Tools & Equipment | 0.00 | 33.34 | 33.34 | 0.00 | 33.34 | 33.34 | 400.00 |

Annual Budget - Comparative

| Account Name | MTD Actual | MTD Budget | MTD \$ Var. | YTD Actual | YTD Budget | YTD \$ Var. | Annual Budget |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Winter Roadway Cleanup (Flood) | 0.00 | 250.00 | 250.00 | 0.00 | 250.00 | 250.00 | 3,000.00 |
| Total GENERAL REPAIRS & MAINTENANCE | 4,343.40 | 9,434.59 | 5,091.19 | 4,343.40 | 9,434.59 | 5,091.19 | 113,214.00 |
| PLANNED IMPROVEMENTS | | | | | | | |
| Block Wall Repairs | 0.00 | 250.00 | 250.00 | 0.00 | 250.00 | 250.00 | 3,000.00 |
| District Admin Office Int Wrk | 0.00 | 333.34 | 333.34 | 0.00 | 333.34 | 333.34 | 4,000.00 |
| Guard Shack Rear Office Imp | 0.00 | 333.34 | 333.34 | 0.00 | 333.34 | 333.34 | 4,000.00 |
| Vacant Lot Purchase | 0.00 | 5,766.67 | 5,766.67 | 0.00 | 5,766.67 | 5,766.67 | 69,200.00 |
| Storm Drain Repairs from High Tides | 6,900.00 | 1,000.00 | -5,900.00 | 6,900.00 | 1,000.00 | -5,900.00 | 12,000.00 |
| Total PLANNED IMPROVEMENTS | 6,900.00 | 7,683.35 | 783.35 | 6,900.00 | 7,683.35 | 783.35 | 92,200.00 |
| EMPLOYEE EXPENSES | | | | | | | |
| Workers Comp Insurance | 1,111.19 | 2,028.00 | 916.81 | 1,111.19 | 2,028.00 | 916.81 | 2,028.00 |
| Payroll Processing Fees | 223.88 | 233.34 | 9.46 | 223.88 | 233.34 | 9.46 | 2,800.00 |
| Payroll Tax Expense | 1,092.21 | 1,125.00 | 32.79 | 1,092.21 | 1,125.00 | 32.79 | 13,500.00 |
| Salary/Wages (Manager) | 7,999.34 | 7,983.34 | -16.00 | 7,999.34 | 7,983.34 | -16.00 | 95,800.00 |
| Salary/Wages (Officer) | 1,984.88 | 2,126.00 | 141.12 | 1,984.88 | 2,126.00 | 141.12 | 8,504.00 |
| Salary/Wages (Admin Asstnt) | 3,696.00 | 3,882.67 | 186.67 | 3,696.00 | 3,882.67 | 186.67 | 46,592.00 |
| Health Insurance | 2,346.42 | 2,500.00 | 153.58 | 2,346.42 | 2,500.00 | 153.58 | 30,000.00 |
| Training/Seminars/Travel/Meals | 13.91 | 25.00 | 11.09 | 13.91 | 25.00 | 11.09 | 300.00 |
| Total EMPLOYEE EXPENSES | 18,467.83 | 19,903.35 | 1,435.52 | 18,467.83 | 19,903.35 | 1,435.52 | 199,524.00 |
| NON-OPERATIONAL ITEMS | | | | | | | |
| General Reserve Contribution | 0.00 | 5,740.59 | 5,740.59 | 0.00 | 5,740.59 | 5,740.59 | 68,887.00 |
| Shoreline Protection Consultants | 0.00 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 300,000.00 |
| Shoreline Protection Engineering | 0.00 | 4,166.67 | 4,166.67 | 0.00 | 4,166.67 | 4,166.67 | 50,000.00 |
| Total NON-OPERATIONAL ITEMS | 0.00 | 34,907.26 | 34,907.26 | 0.00 | 34,907.26 | 34,907.26 | 418,887.00 |
| Total Operating Expense | 116,028.01 | 170,382.00 | 54,353.99 | 116,028.01 | 170,382.00 | 54,353.99 | 1,745,470.00 |
| Total Operating Income | 225,675.40 | 353,430.37 | -127,754.97 | 225,675.40 | 353,430.37 | -127,754.97 | 1,745,470.00 |
| Total Operating Expense | 116,028.01 | 170,382.00 | 54,353.99 | 116,028.01 | 170,382.00 | 54,353.99 | 1,745,470.00 |
| NOI - Net Operating Income | 109,647.39 | 183,048.37 | -73,400.98 | 109,647.39 | 183,048.37 | -73,400.98 | 0.00 |

Annual Budget - Comparative

| Account Name | MTD Actual | MTD Budget | MTD \$ Var. | YTD Actual | YTD Budget | YTD \$ Var. | Annual Budget |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| Total Income | 225,675.40 | 353,430.37 | -127,754.97 | 225,675.40 | 353,430.37 | -127,754.97 | 1,745,470.00 |
| Total Expense | 116,028.01 | 170,382.00 | 54,353.99 | 116,028.01 | 170,382.00 | 54,353.99 | 1,745,470.00 |
| Net Income | 109,647.39 | 183,048.37 | -73,400.98 | 109,647.39 | 183,048.37 | -73,400.98 | 0.00 |



2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 07/29/2022

CAPISTRANO BAY COMMUNITY





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Account Number: XXXXXX2066

RETURN SERVICE REQUESTED

CAPISTRANO BAY COMMUNITY SERVICES
C/O COMPASS PROPERTY MANAGEMENT
35000 BEACH RD
CAPISTRANO BEACH CA 92624-1700

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 | \$219,796.19 |

HOA CHECKING-XXXXXX2066

Account Summary

| Date | Description | Amount |
|------------|--------------------------|--------------|
| 07/01/2022 | Beginning Balance | \$186,203.54 |
| | 22 Credit(s) This Period | \$232,440.12 |
| | 70 Debit(s) This Period | \$198,847.47 |
| 07/29/2022 | Ending Balance | \$219,796.19 |

Deposits

| Date | Description | Amount |
|------------|----------------|------------|
| 07/08/2022 | DEPOSIT | \$325.00 |
| 07/08/2022 | DEPOSIT | \$820.00 |
| 07/08/2022 | RDC DEPOSIT | \$1,614.53 |
| 07/11/2022 | MOBILE DEPOSIT | \$1,000.00 |
| 07/28/2022 | MOBILE DEPOSIT | \$1,100.00 |

Electronic Credits

| Date | Description | Amount |
|------------|---|--------------|
| 07/01/2022 | Compass Property Net Settle 000014998446457 | \$1,076.35 |
| 07/05/2022 | Compass Property Net Settle 000015006765049 | \$1,076.35 |
| 07/05/2022 | LOCKBOX DEPOSIT | \$1,076.35 |
| 07/06/2022 | APPFOLIO INC XXXXXX1536 2P53YJ25OY9W409 | \$1,076.35 |
| 07/06/2022 | Compass Property Net Settle 000015019864025 | \$1,076.35 |
| 07/08/2022 | Compass Property Net Settle 000015047006885 | \$6,458.11 |
| 07/11/2022 | Compass Property Net Settle 000015105762305 | \$1,076.35 |
| 07/11/2022 | LOCKBOX DEPOSIT | \$1,076.35 |
| 07/12/2022 | APPFOLIO INC XXXXXX1536 2P671WP56DUO7T4 | \$1,076.35 |
| 07/13/2022 | Compass Property Net Settle 000015122901809 | \$1,076.35 |
| 07/14/2022 | Wire Transfer In 58506593 | \$200,000.00 |



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 Credits (continued)

| Date | Description | Amount |
|------------|---|------------|
| 07/15/2022 | APPFOLIO INC XXXXXX1536 2P6QMM19UBLLOCP | \$1,076.35 |
| 07/15/2022 | Compass Property Net Settle 000015151197133 | \$4,305.40 |
| 07/15/2022 | LOCKBOX DEPOSIT | \$2,690.88 |
| 07/21/2022 | Compass Property Net Settle 000015189196925 | \$1,076.35 |
| 07/25/2022 | LOCKBOX DEPOSIT | \$1,100.00 |
| 07/28/2022 | LOCKBOX DEPOSIT | \$1,186.35 |

Electronic Debits

| Date | Description | Amount |
|------------|--|------------|
| 07/01/2022 | CAPISTRANO BAY C IMPOUND | \$101.11 |
| 07/01/2022 | CAPISTRANO BAY C IMPOUND | \$1,489.41 |
| 07/01/2022 | CAPISTRANO BAY C IMPOUND | \$4,534.81 |
| 07/01/2022 | XX8611 POS CHK PURCHAS DANA POINT AUTO DANA POINT CA 97011111 013858 | \$26.84 |
| 07/01/2022 | XX8611 POS CHK PURCHAS CVS/PHARMACY #08 San Clemente CA 30888218 184689 | \$30.15 |
| 07/01/2022 | XX8611 POS CHK PURCHAS SQ * WILLY MOBILE MISSION VIEJO CA 77827301 2182152 | \$120.00 |
| 07/01/2022 | XX8611 POS CHK PURCHAS CAR COVERS FACTO 281-909-5931 TX 00000000 054729 | \$132.95 |
| 07/05/2022 | Compass Property Settlement 000015068027409 | \$2,200.00 |
| 07/05/2022 | 1800 CALPERS 100000016836656 | \$2,346.42 |
| 07/05/2022 | XX8611 POS CHK PURCHAS IN * POLICE AND S 912-5370780 GA 00000000 058207 | \$40.58 |
| 07/05/2022 | XX8611 POS CHK PURCHAS SMART AND FINAL CAPISTRANO B CA 48192655 061133 | \$53.86 |
| 07/05/2022 | XX8611 POS CHK PURCHAS SURFSIDE PIZZA SAN CLEMENTE CA 00000000 058183 | \$172.00 |
| 07/05/2022 | XX8611 POS CHK PURCHAS GRAFIX SYSTEMS 714-903-9080 CA 00000000 082484 | \$971.65 |
| 07/06/2022 | XX8660 DDA RECURRE OC REGISTER SUBS 714-796-7777 CA 00000000 040848 | \$18.00 |
| 07/07/2022 | XX8660 POS CHK PURCHAS STATERBROS149 SAN CLEMENTE CA 77469778 069778 | \$2.68 |
| 07/07/2022 | XX8660 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 000311 | \$44.67 |
| 07/07/2022 | XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CAPI CA 0429013 095663 | \$72.63 |
| 07/08/2022 | XX8660 POS CHK PURCHAS STAPLES 00 SAN JUAN CAPI CA 002 013651 | \$11.84 |
| 07/11/2022 | USBEquipFinance CNTRCT PMT 500-0656919-000 | \$192.88 |
| 07/11/2022 | XX8660 DDA RECURRE CBI* MALWAREBYTES 800-799-9570 IL 00000000 024027 | \$34.99 |
| 07/12/2022 | SD GAS & ELEC PAID SDGE 005194379635 | \$21.28 |
| 07/12/2022 | SD GAS & ELEC PAID SDGE 008454115307 | \$271.12 |
| 07/13/2022 | SO CAL GAS SIMPLEPAY 058140308279059 | \$573.60 |
| 07/14/2022 | SOUTH COAST WATE SOUTH COAS I2H11E1124527 | \$79.21 |
| 07/14/2022 | SOUTH COAST WATE SOUTH COAS A2H11E2043476 | \$125.03 |
| 07/14/2022 | SOUTH COAST WATE SOUTH COAS H2H11E4124933 | \$184.28 |
| 07/14/2022 | SOUTH COAST WATE SOUTH COAS M2H11E1531582 | \$259.28 |
| 07/15/2022 | CAPISTRANO BAY C IMPOUND | \$117.88 |
| 07/15/2022 | CAPISTRANO BAY C IMPOUND | \$1,745.24 |
| 07/15/2022 | CAPISTRANO BAY C IMPOUND | \$5,452.21 |
| 07/18/2022 | COX COMM ORG BANKDRAFT 333045628502001 | \$246.97 |
| 07/18/2022 | XX8611 POS CHK PURCHAS SMART AND FINAL CAPISTRANO B CA 48192660 648913 | \$47.93 |
| 07/18/2022 | XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CAPI CA 0429013 097434 | \$71.01 |
| 07/21/2022 | SD GAS & ELEC PAID SDGE 005466041355 | \$721.08 |
| 07/22/2022 | XX8611 POS CHK PURCHAS CARLS JR 1100703 DANA POINT CA 02808358 060249 | \$9.46 |
| 07/22/2022 | XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CAPI CA 0429013 070867 | \$44.09 |
| 07/25/2022 | XX8611 POS CHK PURCHAS STARBUCKS STORE SAN JUAN CAPI CA 00000000 026441 | \$4.45 |
| 07/25/2022 | XX8611 POS CHK PURCHAS VISTA PAINT SAN SAN JUAN CAPI CA 03027500 020015 | \$115.23 |
| 07/26/2022 | CR & R INCORPORA CRR INCORP 8300127893 | \$588.83 |
| 07/26/2022 | CR & R INCORPORA CRR INCORP 8300092766 | \$4,545.28 |
| 07/28/2022 | CAIS Insurance Insurance A2022064HQ | \$806.00 |

Checks Cleared

| Check Nbr | Date | Amount | Check Nbr | Date | Amount | Check Nbr | Date | Amount |
|-----------|------------|-------------|-----------|------------|-------------|-----------|------------|-------------|
| 1260 | 07/05/2022 | \$140.00 | 1268 | 07/18/2022 | \$176.63 | 1272* | 07/21/2022 | \$380.00 |
| 1265* | 07/15/2022 | \$45,002.56 | 1269 | 07/11/2022 | \$4,705.00 | 1273 | 07/15/2022 | \$11,880.00 |
| 1267* | 07/15/2022 | \$6,002.50 | 1270 | 07/15/2022 | \$16,705.00 | 1274 | 07/19/2022 | \$294.00 |

HOA CHECKING-XXXXXX2066 (continued)

Checks Cleared (continued)

| Check Nbr | Date | Amount | Check Nbr | Date | Amount | Check Nbr | Date | Amount |
|-----------|------------|-------------|-----------|------------|-------------|-----------|------------|------------|
| 1275 | 07/18/2022 | \$60.00 | 1283 | 07/25/2022 | \$345.00 | 1290 | 07/25/2022 | \$607.12 |
| 1276 | 07/18/2022 | \$2,340.00 | 1284 | 07/14/2022 | \$3,650.00 | 1291 | 07/20/2022 | \$130.00 |
| 1277 | 07/18/2022 | \$149.90 | 1285 | 07/19/2022 | \$19,434.64 | 1293* | 07/21/2022 | \$1,759.36 |
| 1278 | 07/19/2022 | \$37,572.50 | 1286 | 07/20/2022 | \$1,111.19 | 1294 | 07/20/2022 | \$372.00 |
| 1280* | 07/27/2022 | \$3,300.00 | 1287 | 07/20/2022 | \$1,390.40 | 1295 | 07/20/2022 | \$292.13 |
| 1281 | 07/19/2022 | \$7,995.00 | 1288 | 07/21/2022 | \$1,527.00 | 1296 | 07/20/2022 | \$60.00 |
| 1282 | 07/22/2022 | \$465.00 | 1289 | 07/20/2022 | \$2,373.61 | | | |

* Indicates skipped check number

Daily Balances

| Date | Amount | Date | Amount | Date | Amount |
|------------|--------------|------------|--------------|------------|--------------|
| 07/01/2022 | \$180,844.62 | 07/13/2022 | \$187,799.86 | 07/22/2022 | \$226,721.75 |
| 07/05/2022 | \$177,072.81 | 07/14/2022 | \$383,502.06 | 07/25/2022 | \$226,749.95 |
| 07/06/2022 | \$179,207.51 | 07/15/2022 | \$304,669.30 | 07/26/2022 | \$221,615.84 |
| 07/07/2022 | \$179,087.53 | 07/18/2022 | \$301,576.86 | 07/27/2022 | \$218,315.84 |
| 07/08/2022 | \$188,293.33 | 07/19/2022 | \$236,280.72 | 07/28/2022 | \$219,796.19 |
| 07/11/2022 | \$186,513.16 | 07/20/2022 | \$230,551.39 | | |
| 07/12/2022 | \$187,297.11 | 07/21/2022 | \$227,240.30 | | |

Overdraft and Returned Item Fees

| | Total for this period | Total year-to-date |
|---------------------------------|-----------------------|--------------------|
| Total Overdraft Fees | \$0.00 | \$35.00 |
| Total Returned Item Fees | \$0.00 | \$0.00 |

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

**Thank you for banking
with California's Strongest.**

Account Title

Capistrano Bay Community Services Dist

Happy Independence Day.

Business Interest on Checking Summary

| | | | |
|--------------------|-----------------|----------------------------------|----------------------|
| Account Number | [REDACTED] 3278 | Number of Enclosures | 0 |
| Beginning Balance | 713,767.31 | Statement Dates | 7/01/22 thru 7/31/22 |
| 2 Deposits/Credits | 26,103.84 | Days in the statement period | 31 |
| 1 Checks/Debits | 200,000.00 | Average Ledger | 610,898.47 |
| Service Charge | 0.00 | Interest Earned | 15.56 |
| Interest Paid | 15.56 | Annual Percentage Yield Returned | 0.03% |
| Ending Balance | 539,886.71 | 2022 Interest Paid | 134.62 |

Deposits and Other Credits

| Date | Description | Amount |
|------|---|-----------|
| 7/14 | County of Orange 7956000928 20220712019945CAPISTRANO BA EDI PYMNT 09100001472CCD | 17,703.39 |
| 7/21 | County of Orange 7956000928 20220719019967CAPISTRANO BA EDI PYMNT 09100001452CCD | 8,400.45 |
| 7/31 | Interest Deposit | 15.56 |

Checks and Other Debits

| Date | Description | Amount |
|------|--|-------------|
| 7/14 | OLB Outgoing Wire-eNotice Sunwest Bank 20220714L2LFFM1C000249 | 200,000.00- |

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> |
|-------------|----------------|-------------|----------------|-------------|----------------|
| 7/01 | 713,767.31 | 7/21 | 539,871.15 | | |
| 7/14 | 531,470.70 | 7/31 | 539,886.71 | | |

Interest Rate Summary

| <u>Date</u> | <u>Rate</u> |
|-------------|-------------|
| 6/30 | 0.030000% |

End of Statement

Thank you for banking with Farmers & Merchants Bank.



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