

ITEM 8a

FINANCIAL REPORT THROUGH

August 31, 2022

FOR SEPTEMBER MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 08/31/2022

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 | 1,779.38 |
| Reserve Cash | -1,128,088.29 |
| Total Cash | -894,337.54 |
| Farmers & Merchants Bank OP | 149,713.00 |
| Accounts Receivable | 180,984.19 |
| 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 | 2,345,742.98 |
| 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 | -21,604.68 |
| Calculated Prior Years Retained Earnings | -2,876,107.88 |
| Total Capital | 3,332,947.28 |
| TOTAL LIABILITIES & CAPITAL | 2,345,742.98 |

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 Aug 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 | Aug 2022 | Total |
|---------------------------------------|------------------|------------------|------------------|
| Operating Income & Expense | | | |
| Income | | | |
| INCOME | | | |
| Special Benefit Fee | 38,748.62 | 9,932.59 | 48,681.21 |
| Property Tax Revenue | 0.00 | 1,190.58 | 1,190.58 |
| Development Impact Fee | 0.00 | 1,872.00 | 1,872.00 |
| Transponder Revenue | 0.00 | 40.00 | 40.00 |
| Interest Income | 449.05 | 13.78 | 462.83 |
| Late Fees/Misc Revenue/Parking Fee | 0.00 | 90.00 | 90.00 |
| Summer Trash Collection | 110.00 | 440.00 | 550.00 |
| Total INCOME | 39,307.67 | 13,578.95 | 52,886.62 |
| Total Operating Income | 39,307.67 | 13,578.95 | 52,886.62 |
| Expense | | | |
| UTILITIES | | | |
| Electricity/LS & Guard Shack | 271.12 | 288.96 | 560.08 |
| Electricity/ Street Lights | 742.36 | 742.19 | 1,484.55 |
| Gas | 573.60 | 498.35 | 1,071.95 |
| Trash Services | 5,134.11 | 5,134.11 | 10,268.22 |
| Water/Sewer | 647.80 | 650.75 | 1,298.55 |
| Total UTILITIES | 7,368.99 | 7,314.36 | 14,683.35 |
| GENERAL & ADMIN | | | |
| Security/Allied Contract | 46,627.98 | 46,992.56 | 93,620.54 |
| Security/DwellingLIVE Lic Fee | 607.12 | 607.12 | 1,214.24 |
| Security/Radar Certification | 95.00 | 0.00 | 95.00 |
| Security/Transponders | 1,180.95 | 0.00 | 1,180.95 |
| Security/Trans (Reader Service) | 209.45 | 0.00 | 209.45 |
| Security/July 4 Allowance | 881.44 | 0.00 | 881.44 |
| Communications-Phone/Internet | 246.97 | 246.90 | 493.87 |
| Contribution-CBRA Annual Mtg | 0.00 | 2,500.00 | 2,500.00 |
| Contribution-Pacific Legal | 0.00 | 10,000.00 | 10,000.00 |
| Equipment - Copy Machine Lease | 192.88 | 192.88 | 385.76 |
| Liability Ins/EQ-Flood | 20,240.64 | 0.00 | 20,240.64 |
| Memberships (LAFCO/Carb/CSDA) | 2,426.60 | 36.00 | 2,462.60 |
| MHTL Survey/LCP Committee | 0.00 | 8,400.00 | 8,400.00 |
| Property Management Contract | 2,200.00 | 2,200.00 | 4,400.00 |
| Police Uniforms | 292.13 | 0.00 | 292.13 |
| Photo Copying | 815.58 | 129.30 | 944.88 |
| Office Supplies | 137.27 | 159.69 | 296.96 |
| Notices to Community | 328.78 | 801.91 | 1,130.69 |

Income Statement - 12 Month

| Account Name | Jul 2022 | Aug 2022 | Total |
|--|-------------------|--------------------|--------------------|
| Board Mtg Rm Rental/Stipend | 125.00 | 125.00 | 250.00 |
| Total GENERAL & ADMIN | 76,607.79 | 72,391.36 | 148,999.15 |
| LANDSCAPE MAINTENANCE | | | |
| Landscape Contract (Western) | 2,340.00 | 2,340.00 | 4,680.00 |
| Irrigation Repairs (Western) | 0.00 | -136.28 | -136.28 |
| Wht Fly / Bamboo Trmnt RPW | 0.00 | 1,950.00 | 1,950.00 |
| Total LANDSCAPE MAINTENANCE | 2,340.00 | 4,153.72 | 6,493.72 |
| GENERAL REPAIRS & MAINTENANCE | | | |
| Lighting Maintenance for LS | 0.00 | 2,500.00 | 2,500.00 |
| Block Wall & Fence Repair | 115.23 | 0.00 | 115.23 |
| Gate Repairs/Maint. (ALL) | 0.00 | 187.65 | 187.65 |
| Street Sweeping | 1,285.00 | 1,285.00 | 2,570.00 |
| Driveway Pressure Wash | 242.00 | 242.00 | 484.00 |
| Patrol Vehical Maintenance | 1,439.17 | 218.62 | 1,657.79 |
| Misc Maintenance | 505.00 | 130.00 | 635.00 |
| Pavement Maintenance | 325.00 | 0.00 | 325.00 |
| Pest Control | 432.00 | 432.00 | 864.00 |
| Signage | 0.00 | -65.26 | -65.26 |
| Small Tools & Equipment | 0.00 | 48.55 | 48.55 |
| Total GENERAL REPAIRS & MAINTENANCE | 4,343.40 | 4,978.56 | 9,321.96 |
| PLANNED IMPROVEMENTS | | | |
| Storm Drain Repairs from High Tides | 6,900.00 | 0.00 | 6,900.00 |
| Total PLANNED IMPROVEMENTS | 6,900.00 | 0.00 | 6,900.00 |
| EMPLOYEE EXPENSES | | | |
| Workers Comp Insurance | 1,111.19 | 68.81 | 1,180.00 |
| Payroll Processing Fees | 223.88 | 223.89 | 447.77 |
| Payroll Tax Expense | 1,092.21 | 1,043.89 | 2,136.10 |
| Salary/Wages (Manager) | 7,999.34 | 7,999.34 | 15,998.68 |
| Salary/Wages (Officer) | 1,984.88 | 1,407.00 | 3,391.88 |
| Salary/Wages (Admin Asstnt) | 3,696.00 | 3,816.00 | 7,512.00 |
| Health Insurance | 2,346.42 | 2,348.29 | 4,694.71 |
| Training/Seminars/Travel/Meals | 13.91 | 0.00 | 13.91 |
| Total EMPLOYEE EXPENSES | 18,467.83 | 16,907.22 | 35,375.05 |
| NON-OPERATIONAL ITEMS | | | |
| Shoreline Protection Consultants | 0.00 | 33,702.26 | 33,702.26 |
| Total NON-OPERATIONAL ITEMS | 0.00 | 33,702.26 | 33,702.26 |
| Total Operating Expense | 116,028.01 | 139,447.48 | 255,475.49 |
| NOI - Net Operating Income | -76,720.34 | -125,868.53 | -202,588.87 |
| Total Income | 39,307.67 | 13,578.95 | 52,886.62 |
| Total Expense | 116,028.01 | 139,447.48 | 255,475.49 |
| Net Income | -76,720.34 | -125,868.53 | -202,588.87 |

Annual Budget - Comparative

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

As of: Aug 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 | 2,129.05 | 0.00 | 2,129.05 | 227,355.40 | 227,379.00 | -23.60 | 227,379.00 |
| Property Tax Revenue | 1,190.58 | 101,959.67 | -100,769.09 | 1,190.58 | 203,919.34 | -202,728.76 | 1,223,516.00 |
| Development Impact Fee | 1,872.00 | 2,583.34 | -711.34 | 1,872.00 | 5,166.68 | -3,294.68 | 31,000.00 |
| Transponder Revenue | 40.00 | 333.34 | -293.34 | 40.00 | 666.68 | -626.68 | 4,000.00 |
| Infrastructure Protect. from SLR | 0.00 | 16,666.67 | -16,666.67 | 0.00 | 33,333.34 | -33,333.34 | 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 | 13.78 | 83.34 | -69.56 | 462.83 | 166.68 | 296.15 | 1,000.00 |
| Parking - Permits & OCTA Fees | 0.00 | 4,104.17 | -4,104.17 | 0.00 | 8,208.34 | -8,208.34 | 49,250.00 |
| Late Fees/Misc Revenue/ Parking Fee | 90.00 | 0.00 | 90.00 | 90.00 | 0.00 | 90.00 | 0.00 |
| Summer Trash Collection | 2,860.00 | 320.84 | 2,539.16 | 2,860.00 | 641.68 | 2,218.32 | 3,850.00 |
| Total INCOME | 8,195.41 | 126,051.37 | -117,855.96 | 233,870.81 | 479,481.74 | -245,610.93 | 1,745,470.00 |
| Total Operating Income | 8,195.41 | 126,051.37 | -117,855.96 | 233,870.81 | 479,481.74 | -245,610.93 | 1,745,470.00 |
| Expense | | | | | | | |
| UTILITIES | | | | | | | |
| Electricity/LS & Guard Shack | 288.96 | 321.00 | 32.04 | 560.08 | 642.00 | 81.92 | 3,852.00 |
| Electricity/ Street Lights | 742.19 | 764.00 | 21.81 | 1,484.55 | 1,528.00 | 43.45 | 9,168.00 |
| Gas | 498.35 | 427.00 | -71.35 | 1,071.95 | 854.00 | -217.95 | 5,124.00 |
| Trash Services | 5,134.11 | 5,148.17 | 14.06 | 10,268.22 | 10,296.34 | 28.12 | 61,778.00 |
| Water/Sewer | 650.75 | 547.50 | -103.25 | 1,298.55 | 1,095.00 | -203.55 | 6,570.00 |
| Total UTILITIES | 7,314.36 | 7,207.67 | -106.69 | 14,683.35 | 14,415.34 | -268.01 | 86,492.00 |
| GENERAL & ADMIN | | | | | | | |
| Security/Allied Contract | 46,992.56 | 47,927.34 | 934.78 | 93,620.54 | 95,854.68 | 2,234.14 | 575,128.00 |
| Security/DwellingLIVE Lic Fee | 607.12 | 607.09 | -0.03 | 1,214.24 | 1,214.18 | -0.06 | 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 | 158.34 | 158.34 | 0.00 | 316.68 | 316.68 | 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 | 1,083.34 | 1,083.34 | 6,500.00 |
| Security/Radar Certification | 0.00 | 33.34 | 33.34 | 95.00 | 66.68 | -28.32 | 400.00 |
| Security/Transponders | 0.00 | 200.00 | 200.00 | 1,180.95 | 400.00 | -780.95 | 2,400.00 |
| Security/Trans (Reader Service) | 0.00 | 50.00 | 50.00 | 209.45 | 100.00 | -109.45 | 600.00 |
| Security/July 4 Allowance | 0.00 | 0.00 | 0.00 | 881.44 | 2,000.00 | 1,118.56 | 2,000.00 |
| Security/Surveillance Camara | 0.00 | 145.84 | 145.84 | 0.00 | 291.68 | 291.68 | 1,750.00 |
| Communications-Phone/Internet | 246.90 | 383.34 | 136.44 | 493.87 | 766.68 | 272.81 | 4,600.00 |
| Bank Charges | 0.00 | 8.34 | 8.34 | 0.00 | 16.68 | 16.68 | 100.00 |
| Auditing Services (RAMS) | 0.00 | 1,029.17 | 1,029.17 | 0.00 | 2,058.34 | 2,058.34 | 12,350.00 |
| Contibution-CBRA Annual Mtg | 2,500.00 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 | 2,500.00 |
| Contribution-Pacific Legal | 10,000.00 | 0.00 | -10,000.00 | 10,000.00 | 0.00 | -10,000.00 | 11,000.00 |
| Equipment-Copy Machine Cnty Ta | 0.00 | 4.17 | 4.17 | 0.00 | 8.34 | 8.34 | 50.00 |
| Equipment - Copy Machine Lease | 192.88 | 216.67 | 23.79 | 385.76 | 433.34 | 47.58 | 2,600.00 |
| Document Management | 0.00 | 25.00 | 25.00 | 0.00 | 50.00 | 50.00 | 300.00 |
| Legal Fees/Owen/Schwerdtfeger | 0.00 | 1,250.00 | 1,250.00 | 0.00 | 2,500.00 | 2,500.00 | 15,000.00 |
| Liability Ins/EQ-Flood | 0.00 | 0.00 | 0.00 | 20,240.64 | 21,250.00 | 1,009.36 | 21,250.00 |
| Memberships (LAFCO/Carb/CSDA) | 36.00 | 844.17 | 808.17 | 2,462.60 | 1,688.34 | -774.26 | 10,130.00 |
| MHTL Survey/LCP Committee | 8,400.00 | 0.00 | -8,400.00 | 8,400.00 | 6,700.00 | -1,700.00 | 13,400.00 |
| Property Management Contract | 2,200.00 | 2,325.00 | 125.00 | 4,400.00 | 4,650.00 | 250.00 | 27,900.00 |
| Police Uniforms | 0.00 | 33.34 | 33.34 | 292.13 | 66.68 | -225.45 | 400.00 |
| Photo Copying | 129.30 | 50.00 | -79.30 | 944.88 | 100.00 | -844.88 | 600.00 |
| Office Equip (Computer, Etc) | 0.00 | 333.34 | 333.34 | 0.00 | 666.68 | 666.68 | 4,000.00 |
| Office Supplies | 159.69 | 166.67 | 6.98 | 296.96 | 333.34 | 36.38 | 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 | 333.34 | 333.34 | 2,000.00 |
| Notices to Community | 801.91 | 143.75 | -658.16 | 1,130.69 | 287.50 | -843.19 | 1,725.00 |

Annual Budget - Comparative

| Account Name | MTD Actual | MTD Budget | MTD \$ Var. | YTD Actual | YTD Budget | YTD \$ Var. | Annual Budget |
|--|------------------|------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| Website Hosting | 0.00 | 166.67 | 166.67 | 0.00 | 333.34 | 333.34 | 2,000.00 |
| Board Mtg Rm Rental/Stipend | 125.00 | 375.00 | 250.00 | 250.00 | 750.00 | 500.00 | 4,500.00 |
| Misc General Expenses | 0.00 | 33.34 | 33.34 | 0.00 | 66.68 | 66.68 | 400.00 |
| Total GENERAL & ADMIN | 72,391.36 | 59,718.26 | -12,673.10 | 148,999.15 | 146,886.52 | -2,112.63 | 786,223.00 |
| LANDSCAPE MAINTENANCE | | | | | | | |
| Landscape Contract (Western) | 2,340.00 | 2,340.00 | 0.00 | 4,680.00 | 4,680.00 | 0.00 | 28,080.00 |
| Landscape Extras (Western) | 0.00 | 362.50 | 362.50 | 0.00 | 725.00 | 725.00 | 4,350.00 |
| Landscape Misc (Luna & McGee) | 0.00 | 125.00 | 125.00 | 0.00 | 250.00 | 250.00 | 1,500.00 |
| Palm Tree Trimming | 0.00 | 458.34 | 458.34 | 0.00 | 916.68 | 916.68 | 5,500.00 |
| Irrigation Repairs (Western) | -136.28 | 333.34 | 469.62 | -136.28 | 666.68 | 802.96 | 4,000.00 |
| Wht Fly / Bamboo Trmnt RPW | 1,950.00 | 458.34 | -1,491.66 | 1,950.00 | 916.68 | -1,033.32 | 5,500.00 |
| Total LANDSCAPE MAINTENANCE | 4,153.72 | 4,077.52 | -76.20 | 6,493.72 | 8,155.04 | 1,661.32 | 48,930.00 |
| GENERAL REPAIRS & MAINTENANCE | | | | | | | |
| Lighting Maintenance for LS | 2,500.00 | 208.34 | -2,291.66 | 2,500.00 | 416.68 | -2,083.32 | 2,500.00 |
| Lighting/Holiday @ Gate Entry | 0.00 | 566.67 | 566.67 | 0.00 | 1,133.34 | 1,133.34 | 6,800.00 |
| Electrical Repair | 0.00 | 41.67 | 41.67 | 0.00 | 83.34 | 83.34 | 500.00 |
| Painting/Re-Oiling Woodwork | 0.00 | 983.34 | 983.34 | 0.00 | 1,966.68 | 1,966.68 | 11,800.00 |
| Plumbing Repair | 0.00 | 41.67 | 41.67 | 0.00 | 83.34 | 83.34 | 500.00 |
| Roof Repair | 0.00 | 458.34 | 458.34 | 0.00 | 916.68 | 916.68 | 5,500.00 |
| Block Wall & Fence Repair | 0.00 | 166.67 | 166.67 | 115.23 | 333.34 | 218.11 | 2,000.00 |
| Beach Cleanup | 0.00 | 1,250.00 | 1,250.00 | 0.00 | 2,500.00 | 2,500.00 | 15,000.00 |
| Computer Consultant | 0.00 | 83.34 | 83.34 | 0.00 | 166.68 | 166.68 | 1,000.00 |
| Gate Repairs/Maint. (ALL) | 187.65 | 163.34 | -24.31 | 187.65 | 326.68 | 139.03 | 1,960.00 |
| Street Sweeping | 1,285.00 | 1,300.00 | 15.00 | 2,570.00 | 2,600.00 | 30.00 | 15,600.00 |
| Driveway Pressure Wash | 242.00 | 266.67 | 24.67 | 484.00 | 533.34 | 49.34 | 3,200.00 |
| Patrol Vehical Maintenance | 218.62 | 112.50 | -106.12 | 1,657.79 | 225.00 | -1,432.79 | 1,350.00 |
| Fire Extinguisher Refills | 0.00 | 15.84 | 15.84 | 0.00 | 31.68 | 31.68 | 190.00 |
| Mutt Mitt Disposable Bags | 0.00 | 145.84 | 145.84 | 0.00 | 291.68 | 291.68 | 1,750.00 |
| Misc Maintenance | 130.00 | 333.34 | 203.34 | 635.00 | 666.68 | 31.68 | 4,000.00 |
| Drain/Catch Basin/Filter Maint | 0.00 | 591.67 | 591.67 | 0.00 | 1,183.34 | 1,183.34 | 7,100.00 |

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 | 166.67 | 166.67 | 0.00 | 333.34 | 333.34 | 2,000.00 |
| Pavement Maintenance | 0.00 | 1,750.00 | 1,750.00 | 325.00 | 3,500.00 | 3,175.00 | 21,000.00 |
| Pest Control | 432.00 | 480.34 | 48.34 | 864.00 | 960.68 | 96.68 | 5,764.00 |
| Signage | -65.26 | 25.00 | 90.26 | -65.26 | 50.00 | 115.26 | 300.00 |
| Small Tools & Equipment | 48.55 | 33.34 | -15.21 | 48.55 | 66.68 | 18.13 | 400.00 |
| Winter Roadway Cleanup (Flood) | 0.00 | 250.00 | 250.00 | 0.00 | 500.00 | 500.00 | 3,000.00 |
| Total GENERAL REPAIRS & MAINTENANCE | 4,978.56 | 9,434.59 | 4,456.03 | 9,321.96 | 18,869.18 | 9,547.22 | 113,214.00 |
| PLANNED IMPROVEMENTS | | | | | | | |
| Block Wall Repairs | 0.00 | 250.00 | 250.00 | 0.00 | 500.00 | 500.00 | 3,000.00 |
| District Admin Office Int Wrk | 0.00 | 333.34 | 333.34 | 0.00 | 666.68 | 666.68 | 4,000.00 |
| Guard Shack Rear Office Imp | 0.00 | 333.34 | 333.34 | 0.00 | 666.68 | 666.68 | 4,000.00 |
| Vacant Lot Purchase | 0.00 | 5,766.67 | 5,766.67 | 0.00 | 11,533.34 | 11,533.34 | 69,200.00 |
| Storm Drain Repairs from High Tides | 0.00 | 1,000.00 | 1,000.00 | 6,900.00 | 2,000.00 | -4,900.00 | 12,000.00 |
| Total PLANNED IMPROVEMENTS | 0.00 | 7,683.35 | 7,683.35 | 6,900.00 | 15,366.70 | 8,466.70 | 92,200.00 |
| EMPLOYEE EXPENSES | | | | | | | |
| Workers Comp Insurance | 68.81 | 0.00 | -68.81 | 1,180.00 | 2,028.00 | 848.00 | 2,028.00 |
| Payroll Processing Fees | 223.89 | 233.34 | 9.45 | 447.77 | 466.68 | 18.91 | 2,800.00 |
| Payroll Tax Expense | 1,043.89 | 1,125.00 | 81.11 | 2,136.10 | 2,250.00 | 113.90 | 13,500.00 |
| Salary/Wages (Manager) | 7,999.34 | 7,983.34 | -16.00 | 15,998.68 | 15,966.68 | -32.00 | 95,800.00 |
| Salary/Wages (Officer) | 1,407.00 | 2,126.00 | 719.00 | 3,391.88 | 4,252.00 | 860.12 | 8,504.00 |
| Salary/Wages (Admin Asstnt) | 3,816.00 | 3,882.67 | 66.67 | 7,512.00 | 7,765.34 | 253.34 | 46,592.00 |
| Health Insurance | 2,348.29 | 2,500.00 | 151.71 | 4,694.71 | 5,000.00 | 305.29 | 30,000.00 |
| Training/Seminars/Travel/ Meals | 0.00 | 25.00 | 25.00 | 13.91 | 50.00 | 36.09 | 300.00 |
| Total EMPLOYEE EXPENSES | 16,907.22 | 17,875.35 | 968.13 | 35,375.05 | 37,778.70 | 2,403.65 | 199,524.00 |
| NON-OPERATIONAL ITEMS | | | | | | | |
| General Reserve Contribution | 0.00 | 5,740.59 | 5,740.59 | 0.00 | 11,481.18 | 11,481.18 | 68,887.00 |
| Shoreline Protection Consultants | 33,702.26 | 25,000.00 | -8,702.26 | 33,702.26 | 50,000.00 | 16,297.74 | 300,000.00 |
| Shoreline Protection Engineering | 0.00 | 4,166.67 | 4,166.67 | 0.00 | 8,333.34 | 8,333.34 | 50,000.00 |
| Total NON-OPERATIONAL ITEMS | 33,702.26 | 34,907.26 | 1,205.00 | 33,702.26 | 69,814.52 | 36,112.26 | 418,887.00 |

Annual Budget - Comparative

| Account Name | MTD Actual | MTD Budget | MTD \$ Var. | YTD Actual | YTD Budget | YTD \$ Var. | Annual Budget |
|-----------------------------------|--------------------|-------------------|--------------------|-------------------|-------------------|--------------------|---------------|
| Total Operating Expense | 139,447.48 | 140,904.00 | 1,456.52 | 255,475.49 | 311,286.00 | 55,810.51 | 1,745,470.00 |
| Total Operating Income | 8,195.41 | 126,051.37 | -117,855.96 | 233,870.81 | 479,481.74 | -245,610.93 | 1,745,470.00 |
| Total Operating Expense | 139,447.48 | 140,904.00 | 1,456.52 | 255,475.49 | 311,286.00 | 55,810.51 | 1,745,470.00 |
| NOI - Net Operating Income | -131,252.07 | -14,852.63 | -116,399.44 | -21,604.68 | 168,195.74 | -189,800.42 | 0.00 |
| Total Income | 8,195.41 | 126,051.37 | -117,855.96 | 233,870.81 | 479,481.74 | -245,610.93 | 1,745,470.00 |
| Total Expense | 139,447.48 | 140,904.00 | 1,456.52 | 255,475.49 | 311,286.00 | 55,810.51 | 1,745,470.00 |
| Net Income | -131,252.07 | -14,852.63 | -116,399.44 | -21,604.68 | 168,195.74 | -189,800.42 | 0.00 |



2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 08/31/2022

CAPISTRANO BAY COMMUNITY

Page 1 of 8

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 | \$115,763.87 |

HOA CHECKING-XXXXXX2066

Account Summary

| Date | Description | Amount |
|------------|--------------------------|--------------|
| 07/30/2022 | Beginning Balance | \$219,796.19 |
| | 15 Credit(s) This Period | \$13,685.87 |
| | 51 Debit(s) This Period | \$117,718.19 |
| 08/31/2022 | Ending Balance | \$115,763.87 |

Deposits

| Date | Description | Amount |
|------------|----------------|------------|
| 08/02/2022 | MOBILE DEPOSIT | \$136.28 |
| 08/03/2022 | MOBILE DEPOSIT | \$75.00 |
| 08/08/2022 | MOBILE DEPOSIT | \$60.00 |
| 08/09/2022 | MOBILE DEPOSIT | \$1,872.00 |
| 08/19/2022 | MOBILE DEPOSIT | \$30.00 |
| 08/19/2022 | MOBILE DEPOSIT | \$40.00 |
| 08/25/2022 | RDC DEPOSIT | \$2,152.70 |

Electronic Credits

| Date | Description | Amount |
|------------|---|------------|
| 08/03/2022 | Compass Property Net Settle 000015288295165 | \$1,076.35 |
| 08/05/2022 | Compass Property Net Settle 000015320488809 | \$110.00 |
| 08/10/2022 | APPFOLIO INC XXXXXX1536 2PBHB4GPEENXT91 | \$1,076.35 |
| 08/11/2022 | Compass Property Net Settle 000015395251981 | \$2,152.70 |
| 08/11/2022 | LOCKBOX DEPOSIT | \$1,076.35 |
| 08/16/2022 | Compass Property Net Settle 000015432067265 | \$110.00 |
| 08/23/2022 | APPFOLIO INC XXXXXX1536 2PDUQG0CY90EFG2 | \$1,345.44 |
| 08/30/2022 | Compass Property Net Settle 000015535005001 | \$2,372.70 |



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

| Date | Description | Amount |
|------------|---|------------|
| 08/01/2022 | CAPISTRANO BAY C IMPOUND | \$106.00 |
| 08/01/2022 | CAPISTRANO BAY C IMPOUND | \$1,853.76 |
| 08/01/2022 | CAPISTRANO BAY C IMPOUND | \$5,721.22 |
| 08/02/2022 | Compass Property Settlement 000015338376277 | \$2,200.00 |
| 08/02/2022 | 1800 CALPERS 100000016871074 | \$2,348.29 |
| 08/02/2022 | XX8660 DDA RECURR OC REGISTER SUBS 714-796-7777 CA 00000000 040183 | \$18.00 |
| 08/09/2022 | XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CAPI CA 0429013 002395 | \$68.77 |
| 08/10/2022 | USBEquipFinance CNTRCT PMT 500-0656919-000 | \$192.88 |
| 08/10/2022 | XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 004931 | \$72.76 |
| 08/11/2022 | SD GAS & ELEC PAID SDGE 005194379635 | \$21.11 |
| 08/11/2022 | SD GAS & ELEC PAID SDGE 008454115307 | \$288.96 |
| 08/11/2022 | XX8611 POS CHK PURCHAS ARCO #42345 AMPM DANA POINT CA ARCO4234 033882 | \$53.39 |
| 08/15/2022 | SOUTH COAST WATE SOUTH COAS D2I11E1048981 | \$87.01 |
| 08/15/2022 | SOUTH COAST WATE SOUTH COAS L2I11E2010025 | \$131.73 |
| 08/15/2022 | SOUTH COAST WATE SOUTH COAS D2I11E4136176 | \$170.67 |
| 08/15/2022 | COX COMM ORG BANKDRAFT 333045628502001 | \$246.90 |
| 08/15/2022 | SOUTH COAST WATE SOUTH COAS D2I11E1531462 | \$261.34 |
| 08/15/2022 | SO CAL GAS SIMPLEPAY 058140308279054 | \$498.35 |
| 08/15/2022 | XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CAPI CA 0429013 002653 | \$57.71 |
| 08/16/2022 | CAPISTRANO BAY C IMPOUND | \$117.89 |
| 08/16/2022 | CAPISTRANO BAY C IMPOUND | \$1,859.10 |
| 08/16/2022 | CAPISTRANO BAY C IMPOUND | \$5,718.87 |
| 08/18/2022 | SD GAS & ELEC PAID SDGE 005466041355 | \$721.08 |
| 08/22/2022 | XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 002362 | \$86.93 |
| 08/24/2022 | XX8611 POS CHK PURCHAS GANAHL LUMBER - CAPISTRANO BE CA 99999999 001094 | \$9.74 |
| 08/24/2022 | XX8611 POS CHK PURCHAS DANA POINT HARD Dana Point CA 99999999 115181 | \$29.07 |
| 08/26/2022 | CR & R INCORPORA CRR INCORP 8300127893 | \$588.83 |
| 08/26/2022 | CR & R INCORPORA CRR INCORP 8300092766 | \$4,545.28 |
| 08/26/2022 | XX8660 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CAPI CA 0429013 005725 | \$38.75 |
| 08/29/2022 | XX8611 POS CHK PURCHAS GANAHL LUMBER - CAPISTRANO BE CA 99999999 559781 | \$19.48 |
| 08/30/2022 | XX8660 DDA RECURR OC REGISTER SUBS 714-796-7777 CA 00000000 031915 | \$18.00 |

Checks Cleared

| Check Nbr | Date | Amount | Check Nbr | Date | Amount | Check Nbr | Date | Amount |
|-----------|------------|-------------|-----------|------------|-------------|-----------|------------|------------|
| 1266 | 08/09/2022 | \$900.00 | 1302 | 08/25/2022 | \$125.00 | 1309 | 08/25/2022 | \$2,319.76 |
| 1271* | 08/02/2022 | \$125.00 | 1303 | 08/08/2022 | \$2,340.00 | 1310 | 08/19/2022 | \$130.00 |
| 1297* | 08/08/2022 | \$46,627.98 | 1304 | 08/23/2022 | \$182.29 | 1311 | 08/22/2022 | \$3,520.00 |
| 1298 | 08/09/2022 | \$3,900.00 | 1305 | 08/22/2022 | \$187.65 | 1312 | 08/25/2022 | \$129.30 |
| 1299 | 08/08/2022 | \$1,000.00 | 1306 | 08/26/2022 | \$1,527.00 | 1313 | 08/29/2022 | \$340.72 |
| 1300 | 08/04/2022 | \$375.00 | 1307 | 08/23/2022 | \$24,762.50 | 1314 | 08/24/2022 | \$372.00 |
| 1301 | 08/11/2022 | \$95.00 | 1308 | 08/24/2022 | \$607.12 | | | |

* Indicates skipped check number

Daily Balances

| Date | Amount | Date | Amount | Date | Amount |
|------------|--------------|------------|--------------|------------|--------------|
| 08/01/2022 | \$212,115.21 | 08/10/2022 | \$156,352.51 | 08/23/2022 | \$121,908.52 |
| 08/02/2022 | \$207,560.20 | 08/11/2022 | \$159,123.10 | 08/24/2022 | \$120,890.59 |
| 08/03/2022 | \$208,711.55 | 08/15/2022 | \$157,669.39 | 08/25/2022 | \$120,469.23 |
| 08/04/2022 | \$208,336.55 | 08/16/2022 | \$150,083.53 | 08/26/2022 | \$113,769.37 |
| 08/05/2022 | \$208,446.55 | 08/18/2022 | \$149,362.45 | 08/29/2022 | \$113,409.17 |
| 08/08/2022 | \$158,538.57 | 08/19/2022 | \$149,302.45 | 08/30/2022 | \$115,763.87 |
| 08/09/2022 | \$155,541.80 | 08/22/2022 | \$145,507.87 | | |

HOA CHECKING-XXXXXX2066 (continued)

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

Online Bill Pay just got easier.
See insert for more details.

Business Interest on Checking Summary

| | | | |
|--------------------|-----------------|----------------------------------|----------------------|
| Account Number | [REDACTED] 3278 | Number of Enclosures | 0 |
| Beginning Balance | 539,886.71 | Statement Dates | 8/01/22 thru 8/31/22 |
| 1 Deposits/Credits | 1,190.58 | Days in the statement period | 31 |
| Checks/Debits | 0.00 | Average Ledger | 540,693.23 |
| Service Charge | 0.00 | Interest Earned | 13.78 |
| Interest Paid | 13.78 | Annual Percentage Yield Returned | 0.03% |
| Ending Balance | 541,091.07 | 2022 Interest Paid | 148.40 |

Deposits and Other Credits

| <u>Date</u> | <u>Description</u> | <u>Amount</u> |
|-------------|---|---------------|
| 8/11 | County of Orange 7956000928 20220809020074CAPISTRANO BA EDI PYMNT 09100001466CCD | 1,190.58 |
| 8/31 | Interest Deposit | 13.78 |

Checking Account Daily Balances

| <u>Date</u> | <u>Balance</u> | <u>Date</u> | <u>Balance</u> | <u>Date</u> | <u>Balance</u> |
|-------------|----------------|-------------|----------------|-------------|----------------|
| 8/01 | 539,886.71 | 8/11 | 541,077.29 | 8/31 | 541,091.07 |

Business Interest on Checking [REDACTED] 3278 (continued)

Interest Rate Summary

| <u>Date</u> | <u>Rate</u> |
|-------------|-------------|
| 7/31 | 0.030000% |

End of Statement

Thank you for banking with Farmers & Merchants Bank.



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