

ITEM 8a

FINANCIAL REPORT THROUGH

January 31, 2023

FOR FEBRUARY MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 01/31/2023

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	233,976.61
Operating Cash	117,355.37
Reserve Cash	685,728.75
Total Cash	1,037,060.73
Accounts Receivable	18,332.81
FIXED/DEPRICIABLE ASSETS	
Structure	212,671.60
Security	40,057.44
Maintenance	33,952.00
Administrative	1,595.33
Road System	1,023,806.00
Storm Drains	156,529.00
Entryway	1,408,563.83
Total FIXED/DEPRICIABLE ASSETS	2,877,175.20
ACCUMULATED DEPRECIATION	
Accum Deprec-Structure	-103,663.40
Accum Deprec-Security	-28,951.83
Accum Deprec-Maintenance	-33,952.77
Accum Deprec-Admin	-1,283.35
Accum Deprec-Road System	-635,690.08
Accum Deprec-Storm Drains	-84,007.31
Accum Deprec-Entryway	-675,204.36
Total ACCUMULATED DEPRECIATION	-1,562,753.10
Land	2,490,000.00
Loan	-981,500.77
TOTAL ASSETS	3,878,314.87
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	-3,017.67
OTHER CURRENT LIABILITIES	
Accrued Vacation	0.40
Encroachment Permit Deposit	1,250.00
Total OTHER CURRENT LIABILITIES	1,250.40
Prepaid Income	1,327.00
RESERVES	
Reserve - Interest	0.02
Total RESERVES	0.02

Balance Sheet

Account Name	Balance
Total Liabilities	-440.25
Capital	
Retained Earnings	1,195,592.52
Appfolio Opening Balance Equity	204,137.86
Net Investment in Cap Assets	3,801,121.58
Debt Contra Account	-981,500.77
Unrestricted - Other	1,055,872.42
Calculated Retained Earnings	47,353.84
Calculated Prior Years Retained Earnings	-1,443,822.33
Total Capital	3,878,755.12
TOTAL LIABILITIES & CAPITAL	3,878,314.87

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 Jan 2023

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	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Total
Operating Income & Expense								
Income								
INCOME								
Special Benefit Fee	225,226.35	2,152.70	0.00	0.00	0.00	0.00	-538.18	226,840.87
Interest Income	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.02
Property Tax Revenue	0.00	1,190.58	17,738.54	6,560.67	152,548.21	496,627.16	71,279.78	745,944.94
Development Impact Fee	0.00	1,872.00	1,100.00	0.00	0.00	0.00	0.00	2,972.00
Transponder Revenue	0.00	40.00	620.00	0.00	0.00	680.00	0.00	1,340.00
Interest Income	449.05	13.78	9.93	804.72	13.37	23.39	1,245.35	2,559.59
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	49,250.00	-375.00	48,875.00
Late Fees/Misc Revenue/Parking Fee	0.00	90.00	0.00	100.00	30.00	130.00	0.00	350.00
Summer Trash Collection	0.00	3,850.00	0.00	0.00	0.00	0.00	0.00	3,850.00
Total INCOME	225,675.40	9,209.06	19,468.47	7,465.39	152,591.58	546,710.56	71,611.96	1,032,732.42
Total Operating Income	225,675.40	9,209.06	19,468.47	7,465.39	152,591.58	546,710.56	71,611.96	1,032,732.42
Expense								
UTILITIES								
Electricity/LS & Guard Shack	271.12	288.96	203.73	243.68	265.12	332.26	529.90	2,134.77
Electricity/ Street Lights	742.36	742.19	742.19	742.19	742.19	742.19	742.19	5,195.50
Gas	573.60	498.35	502.87	550.79	456.61	520.03	577.78	3,680.03
Trash Services	5,134.11	5,134.11	5,134.11	5,153.22	5,147.81	8,928.72	5,149.21	39,781.29
Water/Sewer	647.80	650.75	1,099.24	-464.68	592.32	-386.82	-337.80	1,800.81
Total UTILITIES	7,368.99	7,314.36	7,682.14	6,225.20	7,204.05	10,136.38	6,661.28	52,592.40
GENERAL & ADMIN								
Security/Allied Contract	46,627.98	46,992.56	46,627.98	46,810.27	46,992.56	43,174.67	44,209.03	321,435.05

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Total
Security/DwellingLIVE Lic Fee	607.12	607.12	607.12	637.48	637.48	637.48	637.48	4,371.28
Security/DwellingLIVE Guest Passes	0.00	0.00	948.81	0.00	0.00	0.00	0.00	948.81
Security/Bonuses for Staff	0.00	0.00	0.00	0.00	0.00	4,500.00	9,040.00	13,540.00
Security/Contingencies	187.73	218.62	409.93	195.40	167.55	150.03	214.54	1,543.80
Security/Radar Certification	95.00	0.00	91.59	0.00	75.43	91.59	0.00	353.61
Security/Transponders	1,180.95	0.00	0.00	0.00	0.00	0.00	1,180.95	2,361.90
Security/Trans (Reader Service)	209.45	0.00	209.45	0.00	0.00	0.00	0.00	418.90
Security/July 4 Allowance	881.44	0.00	844.56	0.00	0.00	0.00	0.00	1,726.00
Security/Surveillance Camara	0.00	0.00	0.00	1,088.87	0.00	0.00	1,195.44	2,284.31
Communications-Phone/ Internet	246.97	246.90	369.90	369.90	356.31	252.41	307.41	2,149.80
Bank Charges	0.00	0.00	11.94	41.29	33.97	72.42	20.69	180.31
Auditing Services (RAMS)	0.00	0.00	0.00	4,750.00	0.00	5,500.00	700.00	10,950.00
Contibution-CBRA Annual Mtg	0.00	2,500.00	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	10,000.00
Equipment - Copy Machine Lease	192.88	192.88	192.88	192.88	192.88	192.88	192.88	1,350.16
Legal Fees/Owen/ Schwerdtfeger	0.00	0.00	0.00	0.00	1,200.00	0.00	0.00	1,200.00
Liability Ins/EQ-Flood	20,240.64	0.00	0.00	0.00	0.00	0.00	0.00	20,240.64
Memberships (LAFCO/ Carb/CSDA)	2,426.60	36.00	18.00	257.88	5,610.99	258.00	558.00	9,165.47
MHTL Survey/LCP Committee	0.00	8,400.00	0.00	0.00	0.00	0.00	0.00	8,400.00
Property Management Contract	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	15,400.00
Police Uniforms	292.13	0.00	0.00	0.00	0.00	0.00	0.00	292.13
Photo Copying	815.58	129.30	48.49	0.00	27.91	0.00	17.33	1,038.61
Office Equip (Computer, Etc)	0.00	0.00	0.00	0.00	197.96	112.04	0.00	310.00

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Total
Office Supplies	137.27	159.69	68.35	402.11	278.06	385.55	0.00	1,431.03
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	48,343.00	0.00	0.00	0.00	48,343.00
Notices to Community	328.78	801.91	0.00	0.00	0.00	0.00	0.00	1,130.69
Website Hosting	0.00	0.00	0.00	0.00	449.88	0.00	0.00	449.88
Board Mtg Rm Rental/ Stipend	125.00	125.00	125.00	0.00	125.00	3,120.00	125.00	3,745.00
Total GENERAL & ADMIN	76,795.52	72,609.98	52,774.00	105,289.08	58,545.98	60,647.07	60,598.75	487,260.38
Loan Fees	0.00	0.00	1,980.00	0.00	1,440.00	1,225.00	0.00	4,645.00
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	16,380.00
Landscape Extras (Western)	0.00	0.00	0.00	202.00	663.74	0.00	560.00	1,425.74
Landscape Misc (Luna & McGee)	0.00	0.00	0.00	0.00	885.00	0.00	0.00	885.00
Palm Tree Trimming	0.00	0.00	0.00	3,429.59	0.00	0.00	0.00	3,429.59
Irrigation Repairs (Western)	0.00	-136.28	0.00	0.00	0.00	0.00	0.00	-136.28
Wht Fly / Bamboo Trmnt RPW	0.00	1,950.00	0.00	0.00	0.00	800.00	0.00	2,750.00
Total LANDSCAPE MAINTENANCE	2,340.00	4,153.72	2,340.00	5,971.59	3,888.74	3,140.00	2,900.00	24,734.05
GENERAL REPAIRS & MAINTENANCE								
Lighting Maintenance for LS	0.00	2,500.00	0.00	300.00	0.00	1,997.06	866.54	5,663.60
Lighting/Holiday @ Gate Entry	0.00	0.00	3,777.75	0.00	3,777.75	353.11	0.00	7,908.61
Electrical Repair	0.00	0.00	160.00	0.00	0.00	0.00	0.00	160.00
Plumbing Repair	0.00	0.00	0.00	282.50	315.52	0.00	0.00	598.02
Block Wall & Fence Repair	115.23	0.00	0.00	2,087.27	0.00	0.00	0.00	2,202.50
Beach Cleanup	0.00	0.00	750.00	0.00	200.00	185.00	0.00	1,135.00
Gate Repairs/Maint. (ALL)	0.00	187.65	187.65	0.00	316.20	145.38	487.04	1,323.92
Street Sweeping	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	8,995.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	242.00	1,694.00

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Total
Patrol Vehical Maintenance	1,251.44	0.00	2,753.05	0.00	0.00	164.82	178.52	4,347.83
Mutt Mitt Disposable Bags	0.00	0.00	0.00	698.31	0.00	0.00	0.00	698.31
Misc Maintenance	505.00	130.00	305.00	443.75	2,430.00	130.00	305.00	4,248.75
Drain/Catch Basin/Filter Maint	0.00	0.00	0.00	0.00	1,365.00	0.00	0.00	1,365.00
Sand Grading/Tractor Service	0.00	0.00	0.00	0.00	350.00	0.00	0.00	350.00
Pavement Maintenance	325.00	0.00	-325.00	0.00	5,445.00	0.00	0.00	5,445.00
Pest Control	432.00	432.00	432.00	432.00	432.00	707.00	439.00	3,306.00
Signage	0.00	-65.26	0.00	0.00	0.00	0.00	0.00	-65.26
Small Tools & Equipment	0.00	48.55	0.00	0.00	72.80	130.00	24.78	276.13
Total GENERAL REPAIRS & MAINTENANCE	4,155.67	4,759.94	9,567.45	5,770.83	16,231.27	5,339.37	3,827.88	49,652.41
PLANNED IMPROVEMENTS								
Storm Drain Repairs from High Tides	6,900.00	0.00	0.00	0.00	0.00	0.00	0.00	6,900.00
Total PLANNED IMPROVEMENTS	6,900.00	0.00	0.00	0.00	0.00	0.00	0.00	6,900.00
EMPLOYEE EXPENSES								
Workers Comp Insurance	1,111.19	68.81	0.00	0.00	0.00	0.00	0.00	1,180.00
Payroll Processing Fees	223.88	223.89	223.89	223.89	311.84	353.48	223.89	1,784.76
Payroll Tax Expense	1,092.21	1,043.89	1,050.15	1,057.62	1,019.87	1,283.87	1,504.02	8,051.63
Salary/Wages (Manager)	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	55,995.38
Salary/Wages (Officer)	1,984.88	1,407.00	1,574.50	1,742.00	1,172.50	4,824.00	4,489.00	17,193.88
Salary/Wages (Admin Asstnt)	3,696.00	3,816.00	3,680.00	3,560.00	4,072.00	3,960.00	3,944.00	26,728.00
Health Insurance	2,346.42	2,348.29	2,348.29	2,348.29	2,348.29	2,348.29	2,198.02	16,285.89
Training/Seminars/Travel/Meals	13.91	0.00	0.00	143.24	0.00	0.00	0.00	157.15
Total EMPLOYEE EXPENSES	18,467.83	16,907.22	16,876.17	17,074.38	16,923.84	20,768.98	20,358.27	127,376.69
NON-OPERATIONAL ITEMS								
Shoreline Protection	0.00	33,702.26	900.00	59,454.10	17,342.87	17,525.85	67,862.32	196,787.40

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Total
Consultants								
Shoreline Protection Engineering	0.00	0.00	0.00	866.00	0.00	0.00	0.00	866.00
Total NON-OPERATIONAL ITEMS	0.00	33,702.26	900.00	60,320.10	17,342.87	17,525.85	67,862.32	197,653.40
Interest Allocation	0.00	0.00	0.00	0.00	15,773.64	0.01	0.01	15,773.66
Principal	0.00	0.00	0.00	0.00	18,790.59	0.00	0.00	18,790.59
Total Operating Expense	116,028.01	139,447.48	92,119.76	200,651.18	156,140.98	118,782.66	162,208.51	985,378.58
NOI - Net Operating Income	109,647.39	-130,238.42	-72,651.29	-193,185.79	-3,549.40	427,927.90	-90,596.55	47,353.84
Total Income	225,675.40	9,209.06	19,468.47	7,465.39	152,591.58	546,710.56	71,611.96	1,032,732.42
Total Expense	116,028.01	139,447.48	92,119.76	200,651.18	156,140.98	118,782.66	162,208.51	985,378.58
Net Income	<u>109,647.39</u>	<u>-130,238.42</u>	<u>-72,651.29</u>	<u>-193,185.79</u>	<u>-3,549.40</u>	<u>427,927.90</u>	<u>-90,596.55</u>	<u>47,353.84</u>

Annual Budget - Comparative

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

As of: Jan 2023

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	-538.18	0.00	-538.18	226,840.87	227,379.00	-538.13	227,379.00
Interest Income	0.01	0.00	0.01	0.02	0.00	0.02	0.00
Property Tax Revenue	71,279.78	101,959.67	-30,679.89	745,944.94	713,717.69	32,227.25	1,223,516.00
Development Impact Fee	0.00	2,583.33	-2,583.33	2,972.00	18,083.35	-15,111.35	31,000.00
Transponder Revenue	0.00	333.33	-333.33	1,340.00	2,333.35	-993.35	4,000.00
Infrastructure Protect. from SLR	0.00	19,328.75	-19,328.75	0.00	135,301.25	-135,301.25	231,945.00
Annual Fee for County Gate	0.00	0.00	0.00	0.00	0.00	0.00	5,475.00
Interest Income	1,245.35	83.33	1,162.02	2,559.59	583.35	1,976.24	1,000.00
Parking - Permits & OCTA Fees	-375.00	4,104.17	-4,479.17	48,875.00	28,729.19	20,145.81	49,250.00
Late Fees/Misc Revenue/ Parking Fee	0.00	0.00	0.00	350.00	0.00	350.00	0.00
Summer Trash Collection	0.00	320.83	-320.83	3,850.00	2,245.85	1,604.15	3,850.00
Total INCOME	71,611.96	128,713.41	-57,101.45	1,032,732.42	1,128,373.03	-95,640.61	1,777,415.00
Total Operating Income	71,611.96	128,713.41	-57,101.45	1,032,732.42	1,128,373.03	-95,640.61	1,777,415.00
Expense							
UTILITIES							
Electricity/LS & Guard Shack	529.90	321.00	-208.90	2,134.77	2,247.00	112.23	3,852.00
Electricity/ Street Lights	742.19	764.00	21.81	5,195.50	5,348.00	152.50	9,168.00
Gas	577.78	427.00	-150.78	3,680.03	2,989.00	-691.03	5,124.00
Trash Services	5,149.21	5,148.17	-1.04	39,781.29	36,037.19	-3,744.10	61,778.00
Water/Sewer	-337.80	547.50	885.30	1,800.81	3,832.50	2,031.69	6,570.00
Total UTILITIES	6,661.28	7,207.67	546.39	52,592.40	50,453.69	-2,138.71	86,492.00
GENERAL & ADMIN							
Security/Allied Contract	44,209.03	45,510.50	1,301.47	321,435.05	318,573.50	-2,861.55	546,126.00
Security/DwellingLIVE Lic	637.48	607.08	-30.40	4,371.28	4,249.60	-121.68	7,285.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Fee							
Security/DwellingLIVE Guest Passes	0.00	158.33	158.33	948.81	1,108.35	159.54	1,900.00
Security/Bonuses for Staff	9,040.00	0.00	-9,040.00	13,540.00	12,500.00	-1,040.00	12,500.00
Security/Contingencies	214.54	541.67	327.13	1,543.80	3,791.69	2,247.89	6,500.00
Security/Radar Certification	0.00	33.33	33.33	353.61	233.35	-120.26	400.00
Security/Transponders	1,180.95	200.00	-980.95	2,361.90	1,400.00	-961.90	2,400.00
Security/Trans (Reader Service)	0.00	50.00	50.00	418.90	350.00	-68.90	600.00
Security/July 4 Allowance	0.00	0.00	0.00	1,726.00	2,000.00	274.00	2,000.00
Security/Surveillance Camara	1,195.44	145.83	-1,049.61	2,284.31	1,020.85	-1,263.46	1,750.00
Communications-Phone/Internet	307.41	383.33	75.92	2,149.80	2,683.35	533.55	4,600.00
Bank Charges	20.69	8.33	-12.36	180.31	58.35	-121.96	100.00
Auditing Services (RAMS)	700.00	1,029.17	329.17	10,950.00	7,204.19	-3,745.81	12,350.00
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	4.17	4.17	0.00	29.19	29.19	50.00
Equipment - Copy Machine Lease	192.88	216.67	23.79	1,350.16	1,516.69	166.53	2,600.00
Document Management	0.00	25.00	25.00	0.00	175.00	175.00	300.00
Legal Fees/Owen/Schwerdtfeger	0.00	1,250.00	1,250.00	1,200.00	8,750.00	7,550.00	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)	558.00	844.17	286.17	9,165.47	5,909.19	-3,256.28	10,130.00
MHTL Survey/LCP Committee	0.00	6,700.00	6,700.00	8,400.00	13,400.00	5,000.00	13,400.00
Property Management Contract	2,200.00	2,325.00	125.00	15,400.00	16,275.00	875.00	27,900.00
Police Uniforms	0.00	41.67	41.67	292.13	291.69	-0.44	500.00
Photo Copying	17.33	200.00	182.67	1,038.61	1,400.00	361.39	2,400.00
Office Equip (Computer, Etc)	0.00	333.33	333.33	310.00	2,333.35	2,023.35	4,000.00
Office Supplies	0.00	166.67	166.67	1,431.03	1,166.69	-264.34	2,000.00
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	48,343.00	47,455.00	-888.00	47,455.00
Reserve Study Update	0.00	166.67	166.67	0.00	1,166.69	1,166.69	2,000.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Notices to Community	0.00	143.75	143.75	1,130.69	1,006.25	-124.44	1,725.00
Website Hosting	0.00	166.67	166.67	449.88	1,166.69	716.81	2,000.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	3,745.00	2,625.00	-1,120.00	4,500.00
Misc General Expenses	0.00	33.33	33.33	0.00	233.35	233.35	400.00
Total GENERAL & ADMIN	60,598.75	61,659.67	1,060.92	487,260.38	494,823.01	7,562.63	769,621.00
Loan Fees	0.00	0.00	0.00	4,645.00	0.00	-4,645.00	0.00
LANDSCAPE MAINTENANCE							
Landscape Contract (Western)	2,340.00	2,340.00	0.00	16,380.00	16,380.00	0.00	28,080.00
Landscape Extras (Western)	560.00	279.17	-280.83	1,425.74	1,954.19	528.45	3,350.00
Landscape Misc (Luna & McGee)	0.00	125.00	125.00	885.00	875.00	-10.00	1,500.00
Palm Tree Trimming	0.00	458.33	458.33	3,429.59	3,208.35	-221.24	5,500.00
Irrigation Repairs (Western)	0.00	333.33	333.33	-136.28	2,333.35	2,469.63	4,000.00
Wht Fly / Bamboo Trmnt RPW	0.00	458.33	458.33	2,750.00	3,208.35	458.35	5,500.00
Total LANDSCAPE MAINTENANCE	2,900.00	3,994.16	1,094.16	24,734.05	27,959.24	3,225.19	47,930.00
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	866.54	291.67	-574.87	5,663.60	2,041.69	-3,621.91	3,500.00
Lighting/Holiday @ Gate Entry	0.00	566.67	566.67	7,908.61	3,966.69	-3,941.92	6,800.00
Electrical Repair	0.00	41.67	41.67	160.00	291.69	131.69	500.00
Painting/Re-Oiling Woodwork	0.00	983.33	983.33	0.00	6,883.35	6,883.35	11,800.00
Plumbing Repair	0.00	41.67	41.67	598.02	291.69	-306.33	500.00
Roof Repair	0.00	458.33	458.33	0.00	3,208.35	3,208.35	5,500.00
Block Wall & Fence Repair	0.00	166.67	166.67	2,202.50	1,166.69	-1,035.81	2,000.00
Beach Cleanup	0.00	1,250.00	1,250.00	1,135.00	8,750.00	7,615.00	15,000.00
Computer Consultant	0.00	83.33	83.33	0.00	583.35	583.35	1,000.00
Gate Repairs/Maint. (ALL)	487.04	163.33	-323.71	1,323.92	1,143.35	-180.57	1,960.00
Street Sweeping	1,285.00	1,300.00	15.00	8,995.00	9,100.00	105.00	15,600.00
Driveway Pressure Wash	242.00	266.67	24.67	1,694.00	1,866.69	172.69	3,200.00
Patrol Vehical Maintenance	178.52	112.50	-66.02	4,347.83	787.50	-3,560.33	1,350.00
Fire Extinguisher Refills	0.00	15.83	15.83	0.00	110.85	110.85	190.00
Mutt Mitt Disposable Bags	0.00	145.83	145.83	698.31	1,020.85	322.54	1,750.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Misc Maintenance	305.00	333.33	28.33	4,248.75	2,333.35	-1,915.40	4,000.00
Drain/Catch Basin/Filter Maint	0.00	591.67	591.67	1,365.00	4,141.69	2,776.69	7,100.00
Sand Grading/Tractor Service	0.00	166.67	166.67	350.00	1,166.69	816.69	2,000.00
Pavement Maintenance	0.00	1,750.00	1,750.00	5,445.00	12,250.00	6,805.00	21,000.00
Pest Control	439.00	480.33	41.33	3,306.00	3,362.35	56.35	5,764.00
Signage	0.00	25.00	25.00	-65.26	175.00	240.26	300.00
Small Tools & Equipment	24.78	33.33	8.55	276.13	233.35	-42.78	400.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	1,750.00	1,750.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	3,827.88	9,517.83	5,689.95	49,652.41	66,625.17	16,972.76	114,214.00
PLANNED IMPROVEMENTS							
Block Wall Repairs	0.00	250.00	250.00	0.00	1,750.00	1,750.00	3,000.00
District Admin Office Int Wrk	0.00	333.33	333.33	0.00	2,333.35	2,333.35	4,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	2,333.35	2,333.35	4,000.00
Storm Drain Repairs from High Tides	0.00	1,000.00	1,000.00	6,900.00	7,000.00	100.00	12,000.00
Total PLANNED IMPROVEMENTS	0.00	1,916.66	1,916.66	6,900.00	13,416.70	6,516.70	23,000.00
EMPLOYEE EXPENSES							
Workers Comp Insurance	0.00	318.17	318.17	1,180.00	2,227.19	1,047.19	3,818.00
Payroll Processing Fees	223.89	233.33	9.44	1,784.76	1,633.35	-151.41	2,800.00
Payroll Tax Expense	1,504.02	1,458.67	-45.35	8,051.63	10,210.69	2,159.06	17,504.00
Salary/Wages (Manager)	7,999.34	7,983.33	-16.01	55,995.38	55,883.35	-112.03	95,800.00
Salary/Wages (Officer)	4,489.00	4,332.67	-156.33	17,193.88	30,328.69	13,134.81	51,992.00
Salary/Wages (Admin Asstnt)	3,944.00	3,882.67	-61.33	26,728.00	27,178.69	450.69	46,592.00
Health Insurance	2,198.02	2,500.00	301.98	16,285.89	17,500.00	1,214.11	30,000.00
Training/Seminars/Travel/ Meals	0.00	25.00	25.00	157.15	175.00	17.85	300.00
Total EMPLOYEE EXPENSES	20,358.27	20,733.84	375.57	127,376.69	145,136.96	17,760.27	248,806.00
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	5,679.33	5,679.33	0.00	39,755.35	39,755.35	68,152.00
Shoreline Protection Consultants	67,862.32	25,000.00	-42,862.32	196,787.40	175,000.00	-21,787.40	300,000.00
Shoreline Protection Engineering	0.00	4,166.67	4,166.67	866.00	29,166.69	28,300.69	50,000.00
Total NON-OPERATIONAL	67,862.32	34,846.00	-33,016.32	197,653.40	243,922.04	46,268.64	418,152.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
ITEMS							
Interest Allocation	0.01	0.00	-0.01	15,773.66	15,800.00	26.34	31,300.00
Principal	0.00	0.00	0.00	18,790.59	18,800.00	9.41	37,900.00
Total Operating Expense	162,208.51	139,875.83	-22,332.68	985,378.58	1,076,936.81	91,558.23	1,777,415.00
Total Operating Income	71,611.96	128,713.41	-57,101.45	1,032,732.42	1,128,373.03	-95,640.61	1,777,415.00
Total Operating Expense	162,208.51	139,875.83	-22,332.68	985,378.58	1,076,936.81	91,558.23	1,777,415.00
NOI - Net Operating Income	-90,596.55	-11,162.42	-79,434.13	47,353.84	51,436.22	-4,082.38	0.00
Total Income	71,611.96	128,713.41	-57,101.45	1,032,732.42	1,128,373.03	-95,640.61	1,777,415.00
Total Expense	162,208.51	139,875.83	-22,332.68	985,378.58	1,076,936.81	91,558.23	1,777,415.00
Net Income	-90,596.55	-11,162.42	-79,434.13	47,353.84	51,436.22	-4,082.38	0.00



2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 01/31/2023

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

Year-end tax documents will be mailed by January 31st.

Please allow up to ten business days for receipt.

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	\$170,432.30

HOA CHECKING-XXXXXX2066

Account Summary

Date	Description	Amount
12/31/2022	Beginning Balance	\$88,739.03
	17 Credit(s) This Period	\$214,294.93
	48 Debit(s) This Period	\$132,601.66
01/31/2023	Ending Balance	\$170,432.30

Deposits

Date	Description	Amount
01/25/2023	MOBILE DEPOSIT	\$250.00
01/25/2023	MOBILE DEPOSIT	\$250.00
01/25/2023	MOBILE DEPOSIT	\$250.00

Electronic Credits

Date	Description	Amount
01/03/2023	LOCKBOX DEPOSIT	\$375.00
01/05/2023	Compass Property Net Settle 000016657764638	\$1,000.00
01/06/2023	LOCKBOX DEPOSIT	\$1,936.35
01/06/2023	Wire Transfer In 62704027 CAPISTRANO BAY COMMUNITY SERVICES	\$200,000.00
01/09/2023	LOCKBOX DEPOSIT	\$375.00
01/10/2023	LOCKBOX DEPOSIT	\$1,614.53
01/12/2023	APPFOLIO INC XXXXXX1536 2Q3R29MBLCE3X68	\$375.00



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
01/13/2023	Compass Property Net Settle 000016785326810	\$250.00
01/17/2023	LOCKBOX DEPOSIT	\$3,402.70
01/18/2023	Compass Property Net Settle 000016815072278	\$375.00
01/19/2023	Compass Property Net Settle 000016816572182	\$1,765.00
01/19/2023	LOCKBOX DEPOSIT	\$1,076.35
01/20/2023	LOCKBOX DEPOSIT	\$500.00
01/23/2023	LOCKBOX DEPOSIT	\$500.00

Electronic Debits

Date	Description	Amount
01/04/2023	1800 CALPERS 100000017029680	\$2,198.02
01/04/2023	Compass Property Settlement 000016732763146	\$2,200.00
01/06/2023	CR & R INCORPORA CRR INCORP 8300127893	\$588.83
01/06/2023	CR & R INCORPORA CRR INCORP 8300092766	\$8,339.89
01/09/2023	SD GAS & ELEC PAID SDGE 005194379635	\$21.11
01/09/2023	SD GAS & ELEC PAID SDGE 008454115307	\$529.90
01/09/2023	XX8611 POS CHK PURCHAS ARCO #42057 SAN CLEMENTE CA ARCO4205 086468	\$61.47
01/10/2023	USB EquipFinance CNTRCT PMT 500-0656919-000	\$192.88
01/10/2023	SO CAL GAS SIMPLEPAY 058140308279060	\$577.78
01/10/2023	XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CAPI CA 0429013 031055	\$60.25
01/11/2023	XX8660 DDA RECURR Dropbox DXBQBRTS 415-8576933 CA 00000000 060585	\$540.00
01/12/2023	SOUTH COAST WATE SOUTH COAS L3B10D3931805	\$65.83
01/12/2023	SOUTH COAST WATE SOUTH COAS I3B10D4131638	\$409.60
01/13/2023	CAPISTRANO BAY C IMPOUND	\$117.89
01/13/2023	CAPISTRANO BAY C IMPOUND	\$2,145.99
01/13/2023	CAPISTRANO BAY C IMPOUND	\$6,332.01
01/17/2023	SOUTH COAST WATE SOUTH COAS I3B12E3305318	\$145.13
01/17/2023	COX COMM ORG BANKDRAFT 333045628502001	\$307.41
01/17/2023	XX8660 DDA RECURR OC REGISTER SUBS 714-796-7777 CA 00000000 041208	\$18.00
01/18/2023	XX8611 POS CHK PURCHAS SHELL OIL 125972 SAN CLEMENTE CA 00000000 049062	\$48.90
01/18/2023	XX8611 POS CHK PURCHAS ARCO #42057 SAN CLEMENTE CA ARCO4205 069148	\$58.74
01/19/2023	XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CAPI CA 0429013 033246	\$59.32
01/20/2023	SD GAS & ELEC PAID SDGE 005466041355	\$721.08
01/23/2023	XX8611 POS CHK PURCHAS ARCO #42345 AMPM DANA POINT CA ARCO4234 018215	\$46.07
01/25/2023	XX8611 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 000213	\$24.78
01/26/2023	CR & R INCORPORA CRR INCORP 8300127893	\$588.83
01/26/2023	CR & R INCORPORA CRR INCORP 8300092766	\$4,560.38
01/26/2023	XX8611 POS CHK PURCHAS STAPLES 0385 SAN JUAN CAPI CA 08159433 457377	\$17.33
01/26/2023	XX8611 POS CHK PURCHAS ARCO #42057 SAN CLEMENTE CA ARCO4205 087777	\$58.31
01/31/2023	CAPISTRANO BAY C IMPOUND	\$106.00
01/31/2023	CAPISTRANO BAY C IMPOUND	\$2,455.01
01/31/2023	CAPISTRANO BAY C IMPOUND	\$7,003.35

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1405	01/09/2023	\$425.00	1429	01/20/2023	\$9,040.00	1435	01/24/2023	\$700.00
1407*	01/23/2023	\$599.00	1430	01/24/2023	\$1,180.95	1436	01/19/2023	\$130.00
1420*	01/09/2023	\$8,160.95	1431	01/26/2023	\$1,527.00	1437	01/23/2023	\$1,195.44
1426*	01/06/2023	\$2,640.00	1432	01/20/2023	\$56,070.00	1438	01/24/2023	\$372.00
1427	01/11/2023	\$1,027.31	1433	01/23/2023	\$637.48			
1428	01/05/2023	\$41.44	1434	01/20/2023	\$8,255.00			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
01/03/2023	\$89,114.03	01/05/2023	\$85,674.57	01/09/2023	\$267,218.77
01/04/2023	\$84,716.01	01/06/2023	\$276,042.20	01/10/2023	\$268,002.39

HOA CHECKING-XXXXXX2066 (continued)

Daily Balances (continued)

Date	Amount	Date	Amount	Date	Amount
01/11/2023	\$266,435.08	01/18/2023	\$261,188.28	01/24/2023	\$186,023.29
01/12/2023	\$266,334.65	01/19/2023	\$263,840.31	01/25/2023	\$186,748.51
01/13/2023	\$257,988.76	01/20/2023	\$190,254.23	01/26/2023	\$179,996.66
01/17/2023	\$260,920.92	01/23/2023	\$188,276.24	01/31/2023	\$170,432.30

Overdraft and Returned Item Fees

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

Pay Yourself First.
 Open up an F&M Savings Account.

Business Interest on Checking Summary

Account Number	■■■ 3278	Number of Enclosures	0
Beginning Balance	814,440.22	Statement Dates	1/01/23 thru 1/31/23
3 Deposits/Credits	71,279.78	Days in the statement period	31
2 Checks/Debits	200,020.69	Average Ledger	692,835.19
Service Charge	0.00	Interest Earned	29.42
Interest Paid	29.42	Annual Percentage Yield Returned	0.05%
Ending Balance	685,728.73	2023 Interest Paid	29.42

Deposits and Other Credits

Date	Description	Amount
1/06	County of Orange 7956000928 20230104020867CAPISTRANO BA EDY PYMNT 09100001588CCD	1,887.56
1/12	County of Orange 7956000928 20230110020916CAPISTRANO BA EDY PYMNT 09100001477CCD	63,274.06
1/13	County of Orange 7956000928 20230111020931CAPISTRANO BA EDY PYMNT 09100001046CCD	6,118.16
1/31	Interest Deposit	29.42

Business Interest on Checking [REDACTED] 3278 (continued)

Checks and Other Debits

Date	Description	Amount
1/05	Account Analysis Charge	20.69-
1/06	OLB Outgoing Wire-eNotice Sunwest Bank 000000000 20230106L2LFFM1C000030	200,000.00-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
1/01	814,440.22	1/06	616,307.09	1/13	685,699.31
1/05	814,419.53	1/12	679,581.15	1/31	685,728.73

Interest Rate Summary

Date	Rate
12/31	0.050000%

End of Statement

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