

ITEM 8a

FINANCIAL REPORT THROUGH

February 28, 2023

FOR MARCH MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 02/28/2023

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	16,756.78
Reserve Cash	688,307.60
Total Cash	939,040.99
Accounts Receivable	12,030.11
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	3,773,992.43
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	-3,939.50
OTHER CURRENT LIABILITIES	
Accrued Vacation	0.40
Encroachment Permit Deposit	1,750.00
Total OTHER CURRENT LIABILITIES	1,750.40
Prepaid Income	1,287.00
RESERVES	
Reserve - Interest	26.37
Total RESERVES	26.37

Balance Sheet

Account Name	Balance
Total Liabilities	-875.73
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	-56,533.12
Calculated Prior Years Retained Earnings	-1,443,822.33
Total Capital	3,774,868.16
TOTAL LIABILITIES & CAPITAL	3,773,992.43

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 Feb 2023

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	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Total
Operating Income & Expense									
Income									
INCOME									
Special Benefit Fee	38,748.62	9,956.24	120,551.25	11,301.68	4,305.40	27,446.94	5,919.93	2,152.70	220,382.76
Property Tax Revenue	0.00	1,190.58	17,738.54	6,560.67	152,548.21	496,627.16	71,279.78	2,552.50	748,497.44
Development Impact Fee	0.00	1,872.00	1,100.00	0.00	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	400.00	1,740.00
Interest Income	449.05	13.78	9.93	804.72	13.37	23.39	1,245.35	26.37	2,585.96
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	36,110.00	6,265.00	4,000.00	46,375.00
Late Fees/Misc Revenue/Parking Fee	0.00	90.00	0.00	100.00	30.00	30.00	0.00	250.00	500.00
Summer Trash Collection	110.00	440.00	1,430.00	1,100.00	220.00	330.00	110.00	110.00	3,850.00
Total INCOME	39,307.67	13,602.60	141,449.72	19,867.07	157,116.98	561,247.49	84,820.06	9,491.57	1,026,903.16
Total Operating Income	39,307.67	13,602.60	141,449.72	19,867.07	157,116.98	561,247.49	84,820.06	9,491.57	1,026,903.16
Expense									
UTILITIES									
Electricity/LS & Guard Shack	271.12	288.96	203.73	243.68	265.12	332.26	529.90	582.04	2,716.81
Electricity/ Street Lights	742.36	742.19	742.19	742.19	742.19	742.19	742.19	843.70	6,039.20
Gas	573.60	498.35	502.87	550.79	456.61	520.03	577.78	949.82	4,629.85
Trash Services	5,134.11	5,134.11	5,134.11	5,153.22	5,147.81	8,928.72	5,149.21	5,151.02	44,932.31
Water/Sewer	647.80	650.75	1,099.24	-464.68	592.32	-386.82	-337.80	-462.75	1,338.06

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Total
Total UTILITIES	7,368.99	7,314.36	7,682.14	6,225.20	7,204.05	10,136.38	6,661.28	7,063.83	59,656.23
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	44,026.74	365,461.79
Security/DwellingLIVE Lic Fee	607.12	607.12	607.12	637.48	637.48	637.48	637.48	637.48	5,008.76
Security/DwellingLIVE Guest Passes	0.00	0.00	948.81	0.00	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	0.00	13,540.00
Security/Contingencies	187.73	218.62	409.93	195.40	167.55	150.03	214.54	102.22	1,646.02
Security/Radar Certification	95.00	0.00	91.59	0.00	75.43	91.59	0.00	0.00	353.61
Security/Transponders	1,180.95	0.00	0.00	0.00	0.00	0.00	1,180.95	0.00	2,361.90
Security/Trans (Reader Service)	209.45	0.00	209.45	0.00	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	0.00	1,726.00
Security/Surveillance Camara	0.00	0.00	0.00	1,088.87	0.00	0.00	1,195.44	0.00	2,284.31
Communications-Phone/Internet	246.97	246.90	369.90	369.90	356.31	252.41	307.41	309.01	2,458.81
Bank Charges	0.00	0.00	11.94	41.29	33.97	72.42	20.69	0.00	180.31
Auditing Services (RAMS)	0.00	0.00	0.00	4,750.00	0.00	5,500.00	700.00	0.00	10,950.00
Contibution-CBRA Annual Mtg	0.00	2,500.00	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	10,000.00
Equipment - Copy Machine Lease	192.88	192.88	192.88	192.88	192.88	192.88	192.88	192.88	1,543.04
Legal Fees/Owen/Schwerdtfeger	0.00	0.00	0.00	0.00	1,200.00	0.00	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	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	301.54	9,467.01
MHTL Survey/LCP Committee	0.00	8,400.00	0.00	0.00	0.00	0.00	0.00	0.00	8,400.00

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Total
Property Management Contract	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	17,600.00
Police Uniforms	292.13	0.00	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	27.84	1,066.45
Office Equip (Computer, Etc)	0.00	0.00	0.00	0.00	197.96	112.04	0.00	0.00	310.00
Office Supplies	137.27	159.69	68.35	402.11	278.06	385.55	0.00	184.82	1,615.85
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	48,343.00	0.00	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	0.00	1,130.69
Website Hosting	0.00	0.00	0.00	0.00	449.88	0.00	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	125.00	3,870.00
Total GENERAL & ADMIN	76,795.52	72,609.98	52,774.00	105,289.08	58,545.98	60,647.07	60,598.75	48,107.53	535,367.91
Loan Fees	0.00	0.00	1,980.00	0.00	1,440.00	1,225.00	0.00	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	2,340.00	18,720.00
Landscape Extras (Western)	0.00	0.00	0.00	202.00	663.74	0.00	560.00	0.00	1,425.74
Landscape Misc (Luna & McGee)	0.00	0.00	0.00	0.00	885.00	0.00	0.00	0.00	885.00
Palm Tree Trimming	0.00	0.00	0.00	3,429.59	0.00	0.00	0.00	0.00	3,429.59
Irrigation Repairs (Western)	0.00	-136.28	0.00	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	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	2,340.00	27,074.05
GENERAL REPAIRS & MAINTENANCE									
Lighting Maintenance for LS	0.00	2,500.00	0.00	300.00	0.00	1,997.06	866.54	0.00	5,663.60
Lighting/Holiday @ Gate Entry	0.00	0.00	3,777.75	0.00	3,777.75	353.11	0.00	0.00	7,908.61
Electrical Repair	0.00	0.00	160.00	0.00	0.00	0.00	0.00	0.00	160.00

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Total
Plumbing Repair	0.00	0.00	0.00	282.50	315.52	0.00	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	0.00	2,202.50
Beach Cleanup	0.00	0.00	750.00	0.00	200.00	185.00	0.00	0.00	1,135.00
Gate Repairs/Maint. (ALL)	0.00	187.65	187.65	0.00	316.20	145.38	487.04	0.00	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	1,285.00	10,280.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	1,936.00
Patrol Vehical Maintenance	1,251.44	0.00	2,753.05	0.00	0.00	164.82	178.52	178.21	4,526.04
Mutt Mitt Disposable Bags	0.00	0.00	0.00	698.31	0.00	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	130.00	4,378.75
Drain/Catch Basin/ Filter Maint	0.00	0.00	0.00	0.00	1,365.00	0.00	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	0.00	350.00
Pavement Maintenance	325.00	0.00	-325.00	0.00	5,445.00	0.00	0.00	0.00	5,445.00
Pest Control	432.00	432.00	432.00	432.00	432.00	707.00	439.00	439.00	3,745.00
Signage	0.00	-65.26	0.00	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	0.00	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	2,274.21	51,926.62
PLANNED IMPROVEMENTS									
Storm Drain Repairs from High Tides	6,900.00	0.00	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	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	0.00	1,180.00
Payroll Processing Fees	223.88	223.89	223.89	223.89	311.84	353.48	223.89	223.89	2,008.65
Payroll Tax Expense	1,092.21	1,043.89	1,050.15	1,057.62	1,019.87	1,283.87	1,504.02	1,315.64	9,367.27

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Total
Salary/Wages (Manager)	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	63,994.72
Salary/Wages (Officer)	1,984.88	1,407.00	1,574.50	1,742.00	1,172.50	4,824.00	4,489.00	4,690.00	21,883.88
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	3,344.00	30,072.00
Health Insurance	2,346.42	2,348.29	2,348.29	2,348.29	2,348.29	2,348.29	2,198.02	2,198.02	18,483.91
Training/Seminars/Travel/Meals	13.91	0.00	0.00	143.24	0.00	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	19,770.89	147,147.58
NON-OPERATIONAL ITEMS									
Shoreline Protection Consultants	0.00	33,702.26	900.00	59,454.10	17,342.87	17,525.85	67,862.32	27,043.00	223,830.40
Shoreline Protection Engineering	0.00	0.00	0.00	866.00	0.00	0.00	0.00	490.00	1,356.00
Total NON-OPERATIONAL ITEMS	0.00	33,702.26	900.00	60,320.10	17,342.87	17,525.85	67,862.32	27,533.00	225,186.40
LAND									
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	18,790.59	0.00	0.00	0.00	18,790.59
Interest Allocation (Vacant Lot)	0.00	0.00	0.00	0.00	15,773.64	0.00	0.00	26.37	15,800.01
Total LAND	0.00	0.00	0.00	0.00	34,564.23	0.00	0.00	26.37	34,590.60
Total Operating Expense	116,028.01	139,447.48	92,119.76	200,651.18	156,140.98	118,782.65	162,208.50	107,115.83	1,092,494.39
NOI - Net Operating Income	-76,720.34	-125,844.88	49,329.96	-180,784.11	976.00	442,464.84	-77,388.44	-97,624.26	-65,591.23
Total Income	39,307.67	13,602.60	141,449.72	19,867.07	157,116.98	561,247.49	84,820.06	9,491.57	1,026,903.16
Total Expense	116,028.01	139,447.48	92,119.76	200,651.18	156,140.98	118,782.65	162,208.50	107,115.83	1,092,494.39
Net Income	-76,720.34	-125,844.88	49,329.96	-180,784.11	976.00	442,464.84	-77,388.44	-97,624.26	-65,591.23

Annual Budget - Comparative

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

As of: Feb 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	0.00	0.00	0.00	226,840.87	227,379.00	-538.13	227,379.00
Property Tax Revenue	2,552.50	101,959.67	-99,407.17	748,497.44	815,677.36	-67,179.92	1,223,516.00
Development Impact Fee	0.00	2,583.33	-2,583.33	2,972.00	20,666.68	-17,694.68	31,000.00
Transponder Revenue	400.00	333.33	66.67	1,740.00	2,666.68	-926.68	4,000.00
Infrastructure Protect. from SLR	0.00	19,328.75	-19,328.75	0.00	154,630.00	-154,630.00	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	26.37	83.33	-56.96	2,585.96	666.68	1,919.28	1,000.00
Parking - Permits & OCTA Fees	0.00	4,104.17	-4,104.17	48,875.00	32,833.36	16,041.64	49,250.00
Late Fees/Misc Revenue/ Parking Fee	250.00	0.00	250.00	600.00	0.00	600.00	0.00
Summer Trash Collection	0.00	320.83	-320.83	3,850.00	2,566.68	1,283.32	3,850.00
Total INCOME	3,228.87	128,713.41	-125,484.54	1,035,961.27	1,257,086.44	-221,125.17	1,777,415.00
Total Operating Income	3,228.87	128,713.41	-125,484.54	1,035,961.27	1,257,086.44	-221,125.17	1,777,415.00
Expense							
UTILITIES							
Electricity/LS & Guard Shack	582.04	321.00	-261.04	2,716.81	2,568.00	-148.81	3,852.00
Electricity/ Street Lights	843.70	764.00	-79.70	6,039.20	6,112.00	72.80	9,168.00
Gas	949.82	427.00	-522.82	4,629.85	3,416.00	-1,213.85	5,124.00
Trash Services	5,151.02	5,148.17	-2.85	44,932.31	41,185.36	-3,746.95	61,778.00
Water/Sewer	-462.75	547.50	1,010.25	1,338.06	4,380.00	3,041.94	6,570.00
Total UTILITIES	7,063.83	7,207.67	143.84	59,656.23	57,661.36	-1,994.87	86,492.00
GENERAL & ADMIN							
Security/Allied Contract	44,026.74	45,510.50	1,483.76	365,461.79	364,084.00	-1,377.79	546,126.00
Security/DwellingLIVE Lic Fee	637.48	607.08	-30.40	5,008.76	4,856.68	-152.08	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	158.33	158.33	948.81	1,266.68	317.87	1,900.00
Security/Bonuses for Staff	0.00	0.00	0.00	13,540.00	12,500.00	-1,040.00	12,500.00
Security/Contingencies	102.22	541.67	439.45	1,646.02	4,333.36	2,687.34	6,500.00
Security/Radar Certification	0.00	33.33	33.33	353.61	266.68	-86.93	400.00
Security/Transponders	0.00	200.00	200.00	2,361.90	1,600.00	-761.90	2,400.00
Security/Trans (Reader Service)	0.00	50.00	50.00	418.90	400.00	-18.90	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	0.00	145.83	145.83	2,284.31	1,166.68	-1,117.63	1,750.00
Communications-Phone/Internet	309.01	383.33	74.32	2,458.81	3,066.68	607.87	4,600.00
Bank Charges	0.00	8.33	8.33	180.31	66.68	-113.63	100.00
Auditing Services (RAMS)	0.00	1,029.17	1,029.17	10,950.00	8,233.36	-2,716.64	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	33.36	33.36	50.00
Equipment - Copy Machine Lease	192.88	216.67	23.79	1,543.04	1,733.36	190.32	2,600.00
Document Management	0.00	25.00	25.00	0.00	200.00	200.00	300.00
Legal Fees/Owen/Schwerdtfeger	0.00	1,250.00	1,250.00	1,200.00	10,000.00	8,800.00	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)	301.54	844.17	542.63	9,467.01	6,753.36	-2,713.65	10,130.00
MHTL Survey/LCP Committee	0.00	0.00	0.00	8,400.00	13,400.00	5,000.00	13,400.00
Property Management Contract	2,200.00	2,325.00	125.00	17,600.00	18,600.00	1,000.00	27,900.00
Police Uniforms	0.00	41.67	41.67	292.13	333.36	41.23	500.00
Photo Copying	27.84	200.00	172.16	1,066.45	1,600.00	533.55	2,400.00
Office Equip (Computer, Etc)	0.00	333.33	333.33	310.00	2,666.68	2,356.68	4,000.00
Office Supplies	184.82	166.67	-18.15	1,615.85	1,333.36	-282.49	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	1,333.36	1,333.36	2,000.00
Notices to Community	0.00	143.75	143.75	1,130.69	1,150.00	19.31	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	449.88	1,333.36	883.48	2,000.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	3,870.00	3,000.00	-870.00	4,500.00
Misc General Expenses	0.00	33.33	33.33	0.00	266.68	266.68	400.00
Total GENERAL & ADMIN	48,107.53	54,959.67	6,852.14	535,367.91	549,782.68	14,414.77	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	18,720.00	18,720.00	0.00	28,080.00
Landscape Extras (Western)	0.00	279.17	279.17	1,425.74	2,233.36	807.62	3,350.00
Landscape Misc (Luna & McGee)	0.00	125.00	125.00	885.00	1,000.00	115.00	1,500.00
Palm Tree Trimming	0.00	458.33	458.33	3,429.59	3,666.68	237.09	5,500.00
Irrigation Repairs (Western)	0.00	333.33	333.33	-136.28	2,666.68	2,802.96	4,000.00
Wht Fly / Bamboo Trmnt RPW	0.00	458.33	458.33	2,750.00	3,666.68	916.68	5,500.00
Total LANDSCAPE MAINTENANCE	2,340.00	3,994.16	1,654.16	27,074.05	31,953.40	4,879.35	47,930.00
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	0.00	291.67	291.67	5,663.60	2,333.36	-3,330.24	3,500.00
Lighting/Holiday @ Gate Entry	0.00	566.67	566.67	7,908.61	4,533.36	-3,375.25	6,800.00
Electrical Repair	0.00	41.67	41.67	160.00	333.36	173.36	500.00
Painting/Re-OilingWoodwork	0.00	983.33	983.33	0.00	7,866.68	7,866.68	11,800.00
Plumbing Repair	0.00	41.67	41.67	598.02	333.36	-264.66	500.00
Roof Repair	0.00	458.33	458.33	0.00	3,666.68	3,666.68	5,500.00
Block Wall & Fence Repair	0.00	166.67	166.67	2,202.50	1,333.36	-869.14	2,000.00
Beach Cleanup	0.00	1,250.00	1,250.00	1,135.00	10,000.00	8,865.00	15,000.00
Computer Consultant	0.00	83.33	83.33	0.00	666.68	666.68	1,000.00
Gate Repairs/Maint. (ALL)	0.00	163.33	163.33	1,323.92	1,306.68	-17.24	1,960.00
Street Sweeping	1,285.00	1,300.00	15.00	10,280.00	10,400.00	120.00	15,600.00
Driveway Pressure Wash	242.00	266.67	24.67	1,936.00	2,133.36	197.36	3,200.00
Patrol Vehical Maintenance	178.21	112.50	-65.71	4,526.04	900.00	-3,626.04	1,350.00
Fire Extinguisher Refills	0.00	15.83	15.83	0.00	126.68	126.68	190.00
Mutt Mitt Disposable Bags	0.00	145.83	145.83	698.31	1,166.68	468.37	1,750.00
Misc Maintenance	130.00	333.33	203.33	4,378.75	2,666.68	-1,712.07	4,000.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Drain/Catch Basin/Filter Maint	0.00	591.67	591.67	1,365.00	4,733.36	3,368.36	7,100.00
Sand Grading/Tractor Service	0.00	166.67	166.67	350.00	1,333.36	983.36	2,000.00
Pavement Maintenance	0.00	1,750.00	1,750.00	5,445.00	14,000.00	8,555.00	21,000.00
Pest Control	439.00	480.33	41.33	3,745.00	3,842.68	97.68	5,764.00
Signage	0.00	25.00	25.00	-65.26	200.00	265.26	300.00
Small Tools & Equipment	0.00	33.33	33.33	276.13	266.68	-9.45	400.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	2,000.00	2,000.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	2,274.21	9,517.83	7,243.62	51,926.62	76,143.00	24,216.38	114,214.00
PLANNED IMPROVEMENTS							
Block Wall Repairs	0.00	250.00	250.00	0.00	2,000.00	2,000.00	3,000.00
District Admin Office Int Wrk	0.00	333.33	333.33	0.00	2,666.68	2,666.68	4,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	2,666.68	2,666.68	4,000.00
Storm Drain Repairs from High Tides	0.00	1,000.00	1,000.00	6,900.00	8,000.00	1,100.00	12,000.00
Total PLANNED IMPROVEMENTS	0.00	1,916.66	1,916.66	6,900.00	15,333.36	8,433.36	23,000.00
EMPLOYEE EXPENSES							
Workers Comp Insurance	0.00	318.17	318.17	1,180.00	2,545.36	1,365.36	3,818.00
Payroll Processing Fees	223.89	233.33	9.44	2,008.65	1,866.68	-141.97	2,800.00
Payroll Tax Expense	1,315.64	1,458.67	143.03	9,367.27	11,669.36	2,302.09	17,504.00
Salary/Wages (Manager)	7,999.34	7,983.33	-16.01	63,994.72	63,866.68	-128.04	95,800.00
Salary/Wages (Officer)	4,690.00	4,332.67	-357.33	21,883.88	34,661.36	12,777.48	51,992.00
Salary/Wages (Admin Asstnt)	3,344.00	3,882.67	538.67	30,072.00	31,061.36	989.36	46,592.00
Health Insurance	2,198.02	2,500.00	301.98	18,483.91	20,000.00	1,516.09	30,000.00
Training/Seminars/Travel/ Meals	0.00	25.00	25.00	157.15	200.00	42.85	300.00
Total EMPLOYEE EXPENSES	19,770.89	20,733.84	962.95	147,147.58	165,870.80	18,723.22	248,806.00
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	5,679.33	5,679.33	0.00	45,434.68	45,434.68	68,152.00
Shoreline Protection Consultants	27,043.00	25,000.00	-2,043.00	223,830.40	200,000.00	-23,830.40	300,000.00
Shoreline Protection Engineering	490.00	4,166.67	3,676.67	1,356.00	33,333.36	31,977.36	50,000.00
Total NON-OPERATIONAL ITEMS	27,533.00	34,846.00	7,313.00	225,186.40	278,768.04	53,581.64	418,152.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
LAND							
Principal Payments (Vacant Lot)	0.00	0.00	0.00	18,790.59	18,800.00	9.41	37,900.00
Interest Allocation (Vacant Lot)	26.37	0.00	-26.37	15,800.01	0.00	-15,800.01	0.00
Total LAND	26.37	0.00	-26.37	34,590.60	18,800.00	-15,790.60	37,900.00
Interest Allocation	0.00	0.00	0.00	0.00	15,800.00	15,800.00	31,300.00
Total Operating Expense	107,115.83	133,175.83	26,060.00	1,092,494.39	1,210,112.64	117,618.25	1,777,415.00
Total Operating Income	3,228.87	128,713.41	-125,484.54	1,035,961.27	1,257,086.44	-221,125.17	1,777,415.00
Total Operating Expense	107,115.83	133,175.83	26,060.00	1,092,494.39	1,210,112.64	117,618.25	1,777,415.00
NOI - Net Operating Income	-103,886.96	-4,462.42	-99,424.54	-56,533.12	46,973.80	-103,506.92	0.00
Total Income	3,228.87	128,713.41	-125,484.54	1,035,961.27	1,257,086.44	-221,125.17	1,777,415.00
Total Expense	107,115.83	133,175.83	26,060.00	1,092,494.39	1,210,112.64	117,618.25	1,777,415.00
Net Income	-103,886.96	-4,462.42	-99,424.54	-56,533.12	46,973.80	-103,506.92	0.00



2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 02/28/2023

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

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	\$67,436.52

HOA CHECKING-XXXXXX2066

Account Summary

Date	Description	Amount
02/01/2023	Beginning Balance	\$170,432.30
	9 Credit(s) This Period	\$6,787.70
	50 Debit(s) This Period	\$109,783.48
02/28/2023	Ending Balance	\$67,436.52

Deposits

Date	Description	Amount
02/06/2023	MOBILE DEPOSIT	\$250.00
02/21/2023	MOBILE DEPOSIT	\$250.00
02/22/2023	DEPOSIT	\$400.00

Electronic Credits

Date	Description	Amount
02/21/2023	APPFOLIO INC XXXXXX1536 2QAHXJ07OCHDM42	\$2,061.35
02/21/2023	LOCKBOX DEPOSIT	\$375.00
02/23/2023	Compass Property Net Settle 000017131332150	\$1,576.35
02/23/2023	LOCKBOX DEPOSIT	\$1,000.00
02/24/2023	LOCKBOX DEPOSIT	\$500.00
02/28/2023	Compass Property Net Settle 000017169877438	\$375.00

Electronic Debits

Date	Description	Amount
02/02/2023	1800 CALPERS 100000017058097	\$2,198.02
02/02/2023	Compass Property Settlement 000016991930614	\$2,200.00
02/06/2023	XX8611 POS CHK PURCHAS ARCO #42057 SAN CLEMENTE CA ARCO4205 013030	\$57.65
02/06/2023	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 005392	\$104.38



Please examine immediately and report if incorrect. If no error report is received within 30 days (unless otherwise required by law) the account will be considered correct.



HOA CHECKING-XXXXXX2066 (continued)

Electronic Debits (continued)

Date	Description	Amount
02/07/2023	XX8660 POS CHK PURCHAS AMAZON.COM* C23DI SEATTLE WA 00000101 47QMF181M6PC	\$22.71
02/07/2023	XX8611 POS CHK PURCHAS CHEVRON 0359500 DANA POINT CA 00000000 059726	\$46.10
02/08/2023	XX8660 POS CHK PURCHAS AMAZON.COM* 5I0RS SEATTLE WA 00000000 FY09VI	\$43.44
02/08/2023	XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CAPI CA 0429013 034007	\$56.12
02/08/2023	XX8660 DDA RECURR ADOBE * ACROPRO 408-536-6000 CA 00000000 090709	\$239.88
02/09/2023	SD GAS & ELEC PAID SDGE 005194379635	\$23.18
02/09/2023	SD GAS & ELEC PAID SDGE 008454115307	\$582.04
02/10/2023	USBEquipFinance CNTRCT PMT 500-0656919-000	\$192.88
02/13/2023	SOUTH COAST WATE SOUTH COAS 3C09E3126773	\$128.38
02/13/2023	SO CAL GAS SIMPLEPAY 058140308279054	\$949.82
02/13/2023	XX8660 POS CHK PURCHAS USPS PO 05199805 CAPO BEACH CA 00000000 050238	\$1.50
02/13/2023	XX8660 POS CHK PURCHAS MSFT * E0800M6NT 800-6427676 WA 00000000 026007	\$43.66
02/13/2023	XX8611 POS CHK PURCHAS ARCO #42057 SAN CLEMENTE CA ARCO4205 097154	\$55.51
02/14/2023	XX8660 DDA RECURR OC REGISTER SUBS 714-796-7777 CA 00000000 042231	\$18.00
02/15/2023	SOUTH COAST WATE SOUTH COAS M3C13D3906724	\$65.83
02/15/2023	CAPISTRANO BAY C IMPOUND	\$117.89
02/15/2023	SOUTH COAST WATE SOUTH COAS B3C13D4038822	\$264.87
02/15/2023	COX COMM ORG BANKDRAFT 333045628502001	\$309.01
02/15/2023	CAPISTRANO BAY C IMPOUND	\$2,302.42
02/15/2023	CAPISTRANO BAY C IMPOUND	\$6,733.20
02/16/2023	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 53198807 098807	\$67.00
02/17/2023	XX8611 POS CHK PURCHAS STAPLES 0385 SAN JUAN CAPI CA 08159433 268108	\$13.92
02/21/2023	SD GAS & ELEC PAID SDGE 005466041355	\$820.52
02/23/2023	XX8611 POS CHK PURCHAS ARCO #42345 AMPM DANA POINT CA ARCO4234 011240	\$65.05
02/27/2023	CR & R INCORPORA CRR INCORP 8300127893	\$588.83
02/27/2023	CR & R INCORPORA CRR INCORP 8300092766	\$4,562.19
02/27/2023	XX8660 POS CHK PURCHAS AMAZON.COM* HD5SE SEATTLE WA 00000101 21A0OA25GZAZ	\$12.79
02/28/2023	CAPISTRANO BAY C IMPOUND	\$106.00
02/28/2023	CAPISTRANO BAY C IMPOUND	\$2,035.41
02/28/2023	CAPISTRANO BAY C IMPOUND	\$6,277.95
02/28/2023	XX8611 POS CHK PURCHAS STAPLES 0385 SAN JUAN CAPI CA 08159433 268108	\$13.92

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1390	02/23/2023	\$210.00	1443	02/06/2023	\$866.54	1448	02/22/2023	\$1,527.00
1439*	02/07/2023	\$44,209.03	1444	02/13/2023	\$125.00	1449	02/22/2023	\$23,220.00
1440	02/13/2023	\$175.00	1445	02/07/2023	\$1,320.00	1450	02/27/2023	\$637.48
1441	02/08/2023	\$487.04	1446	02/07/2023	\$67.00	1451	02/17/2023	\$130.00
1442	02/08/2023	\$2,217.32	1447	02/08/2023	\$2,900.00	1452	02/27/2023	\$372.00

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
02/02/2023	\$166,034.28	02/13/2023	\$111,370.10	02/22/2023	\$78,866.79
02/06/2023	\$165,255.71	02/14/2023	\$111,352.10	02/23/2023	\$81,168.09
02/07/2023	\$119,590.87	02/15/2023	\$101,558.88	02/24/2023	\$81,668.09
02/08/2023	\$113,647.07	02/16/2023	\$101,491.88	02/27/2023	\$75,494.80
02/09/2023	\$113,041.85	02/17/2023	\$101,347.96	02/28/2023	\$67,436.52
02/10/2023	\$112,848.97	02/21/2023	\$103,213.79		

HOA CHECKING-XXXXXX2066 (continued)

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

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Business Interest on Checking Summary

Account Number	[REDACTED] 3278	Number of Enclosures	0
Beginning Balance	685,728.73	Statement Dates	2/01/23 thru 2/28/23
1 Deposits/Credits	2,552.50	Days in the statement period	28
Checks/Debits	0.00	Average Ledger	687,551.94
Service Charge	0.00	Interest Earned	26.37
Interest Paid	26.37	Annual Percentage Yield Returned	0.05%
Ending Balance	688,307.60	2023 Interest Paid	55.79

Deposits and Other Credits

<u>Date</u>	<u>Description</u>	<u>Amount</u>
2/09	County of Orange 7956000928 20230207021065CAPISTRANO BA EDI PYMNT 09100001466CCD	2,552.50
2/28	Interest Deposit	26.37

Checking Account Daily Balances

<u>Date</u>	<u>Balance</u>	<u>Date</u>	<u>Balance</u>	<u>Date</u>	<u>Balance</u>
2/01	685,728.73	2/09	688,281.23	2/28	688,307.60

Business Interest on Checking 3278 (continued)

Interest Rate Summary

<u>Date</u>	<u>Rate</u>
1/31	0.050000%

End of Statement

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