ITEM 8a

FINANCIAL REPORT THROUGH

November 30, 2022

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 11/30/2022

Accounting Basis: Accrual

GL Account Map: None - use master chart of accounts

Level of Detail: Detail View

Include Zero Balance GL Accounts: No

Account Name	Balance
ASSETS	
Cash	
LAIF Account	232,760.68
Operating Cash	124,858.44
Reserve Cash	317,862.09
Total Cash	**675,481.21**
Accounts Receivable	46,037.86
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	**3,544,440.40**
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	-1,064.42
OTHER CURRENT LIABILITIES	
Accrued Vacation	0.40
Encroachment Permit Deposit	1,000.00
Total OTHER CURRENT LIABILITIES	**1,000.40**
Prepaid Income	3,080.65
Total Liabilities	**3,016.63**
Capital	
Retained Earnings	1,195,592.52

Balance Sheet

Account Name	Balance
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	-289,977.51
Calculated Prior Years Retained Earnings	-1,443,822.33
Total Capital	**3,541,423.77**
TOTAL LIABILITIES & CAPITAL	**3,544,440.40**

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 Nov 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	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Total
Operating Income & Expense						
Income						
INCOME						
Special Benefit Fee	225,226.35	2,152.70	0.00	0.00	0.00	227,379.05
Property Tax Revenue	0.00	1,190.58	17,738.54	6,560.67	152,548.21	178,038.00
Development Impact Fee	0.00	1,872.00	1,100.00	0.00	0.00	2,972.00
Transponder Revenue	0.00	40.00	620.00	0.00	0.00	660.00
Interest Income	449.05	13.78	9.93	804.72	13.37	1,290.85
Late Fees/Misc Revenue/Parking Fee	0.00	90.00	0.00	100.00	30.00	220.00
Summer Trash Collection	0.00	3,850.00	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**	**414,409.90**
Total Operating Income	**225,675.40**	**9,209.06**	**19,468.47**	**7,465.39**	**152,591.58**	**414,409.90**
Expense						
UTILITIES						
Electricity/LS & Guard Shack	271.12	288.96	203.73	243.68	265.12	1,272.61
Electricity/ Street Lights	742.36	742.19	742.19	742.19	742.19	3,711.12
Gas	573.60	498.35	502.87	550.79	456.61	2,582.22
Trash Services	5,134.11	5,134.11	5,134.11	5,153.22	5,147.81	25,703.36
Water/Sewer	647.80	650.75	1,099.24	-464.68	592.32	2,525.43
Total UTILITIES	**7,368.99**	**7,314.36**	**7,682.14**	**6,225.20**	**7,204.05**	**35,794.74**
GENERAL & ADMIN						
Security/Allied Contract	46,627.98	46,992.56	46,627.98	46,810.27	46,992.56	234,051.35
Security/DwellingLIVE Lic Fee	607.12	607.12	607.12	637.48	637.48	3,096.32
Security/DwellingLIVE Guest Passes	0.00	0.00	948.81	0.00	0.00	948.81
Security/ Contingencies	187.73	218.62	409.93	195.40	167.55	1,179.23
Security/Radar Certification	95.00	0.00	91.59	0.00	75.43	262.02
Security/ Transponders	1,180.95	0.00	0.00	0.00	0.00	1,180.95
Security/Trans (Reader Service)	209.45	0.00	209.45	0.00	0.00	418.90
Security/July 4 Allowance	881.44	0.00	844.56	0.00	0.00	1,726.00
Security/Surveillance	0.00	0.00	0.00	1,088.87	0.00	1,088.87

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Total
Camara						
Communications-Phone/Internet	246.97	246.90	369.90	369.90	356.31	1,589.98
Bank Charges	0.00	0.00	11.94	41.29	33.97	87.20
Auditing Services (RAMS)	0.00	0.00	0.00	4,750.00	0.00	4,750.00
Contibution-CBRA Annual Mtg	0.00	2,500.00	0.00	0.00	0.00	2,500.00
Contribution-Pacific Legal	0.00	10,000.00	0.00	0.00	0.00	10,000.00
Equipment - Copy Machine Lease	192.88	192.88	192.88	192.88	192.88	964.40
Legal Fees/Owen/Schwerdtfeger	0.00	0.00	0.00	0.00	1,200.00	1,200.00
Liability Ins/EQ-Flood	20,240.64	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	8,349.47
MHTL Survey/LCP Committee	0.00	8,400.00	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	11,000.00
Police Uniforms	292.13	0.00	0.00	0.00	0.00	292.13
Photo Copying	815.58	129.30	48.49	0.00	27.91	1,021.28
Office Equip (Computer, Etc)	0.00	0.00	0.00	0.00	197.96	197.96
Office Supplies	137.27	159.69	68.35	402.11	278.06	1,045.48
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	48,343.00	0.00	48,343.00
Notices to Community	328.78	801.91	0.00	0.00	0.00	1,130.69
Website Hosting	0.00	0.00	0.00	0.00	449.88	449.88
Board Mtg Rm Rental/Stipend	125.00	125.00	125.00	0.00	125.00	500.00
Total GENERAL & ADMIN	**76,795.52**	**72,609.98**	**52,774.00**	**105,289.08**	**58,545.98**	**366,014.56**
Loan Fees	0.00	0.00	1,980.00	0.00	1,440.00	3,420.00
LANDSCAPE MAINTENANCE						
Landscape Contract (Western)	2,340.00	2,340.00	2,340.00	2,340.00	2,340.00	11,700.00
Landscape Extras (Western)	0.00	0.00	0.00	202.00	663.74	865.74
Landscape Misc (Luna & McGee)	0.00	0.00	0.00	0.00	885.00	885.00
Palm Tree Trimming	0.00	0.00	0.00	3,429.59	0.00	3,429.59
Irrigation Repairs (Western)	0.00	-136.28	0.00	0.00	0.00	-136.28
Wht Fly / Bamboo Trmnt RPW	0.00	1,950.00	0.00	0.00	0.00	1,950.00
Total LANDSCAPE MAINTENANCE	**2,340.00**	**4,153.72**	**2,340.00**	**5,971.59**	**3,888.74**	**18,694.05**
GENERAL REPAIRS & MAINTENANCE						
Lighting Maintenance for LS	0.00	2,500.00	0.00	300.00	0.00	2,800.00

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Total
Lighting/Holiday @ Gate Entry	0.00	0.00	3,777.75	0.00	3,777.75	7,555.50
Electrical Repair	0.00	0.00	160.00	0.00	0.00	160.00
Plumbing Repair	0.00	0.00	0.00	282.50	315.52	598.02
Block Wall & Fence Repair	115.23	0.00	0.00	2,087.27	0.00	2,202.50
Beach Cleanup	0.00	0.00	750.00	0.00	200.00	950.00
Gate Repairs/Maint. (ALL)	0.00	187.65	187.65	0.00	316.20	691.50
Street Sweeping	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	6,425.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	1,210.00
Patrol Vehical Maintenance	1,251.44	0.00	2,753.05	0.00	0.00	4,004.49
Mutt Mitt Disposable Bags	0.00	0.00	0.00	698.31	0.00	698.31
Misc Maintenance	505.00	130.00	305.00	443.75	2,430.00	3,813.75
Drain/Catch Basin/ Filter Maint	0.00	0.00	0.00	0.00	1,365.00	1,365.00
Sand Grading/Tractor Service	0.00	0.00	0.00	0.00	350.00	350.00
Pavement Maintenance	325.00	0.00	-325.00	0.00	5,445.00	5,445.00
Pest Control	432.00	432.00	432.00	432.00	432.00	2,160.00
Signage	0.00	-65.26	0.00	0.00	0.00	-65.26
Small Tools & Equipment	0.00	48.55	0.00	0.00	72.80	121.35
Total GENERAL REPAIRS & MAINTENANCE	**4,155.67**	**4,759.94**	**9,567.45**	**5,770.83**	**16,231.27**	**40,485.16**
PLANNED IMPROVEMENTS						
Storm Drain Repairs from High Tides	6,900.00	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**	**6,900.00**
EMPLOYEE EXPENSES						
Workers Comp Insurance	1,111.19	68.81	0.00	0.00	0.00	1,180.00
Payroll Processing Fees	223.88	223.89	223.89	223.89	311.84	1,207.39
Payroll Tax Expense	1,092.21	1,043.89	1,050.15	1,057.62	1,019.87	5,263.74
Salary/Wages (Manager)	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	39,996.70
Salary/Wages (Officer)	1,984.88	1,407.00	1,574.50	1,742.00	1,172.50	7,880.88
Salary/Wages (Admin Asstnt)	3,696.00	3,816.00	3,680.00	3,560.00	4,072.00	18,824.00
Health Insurance	2,346.42	2,348.29	2,348.29	2,348.29	2,348.29	11,739.58
Training/Seminars/ Travel/Meals	13.91	0.00	0.00	143.24	0.00	157.15
Total EMPLOYEE EXPENSES	**18,467.83**	**16,907.22**	**16,876.17**	**17,074.38**	**16,923.84**	**86,249.44**

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Total
NON-OPERATIONAL ITEMS						
Shoreline Protection Consultants	0.00	33,702.26	900.00	59,454.10	17,342.87	111,399.23
Shoreline Protection Engineering	0.00	0.00	0.00	866.00	0.00	866.00
Total NON-OPERATIONAL ITEMS	**0.00**	**33,702.26**	**900.00**	**60,320.10**	**17,342.87**	**112,265.23**
LAND						
Principal	0.00	0.00	0.00	0.00	18,790.59	18,790.59
Total LAND	**0.00**	**0.00**	**0.00**	**0.00**	**18,790.59**	**18,790.59**
Interest Allocation	0.00	0.00	0.00	0.00	15,773.64	15,773.64
Total Operating Expense	**116,028.01**	**139,447.48**	**92,119.76**	**200,651.18**	**156,140.98**	**704,387.41**
NOI - Net Operating Income	**109,647.39**	**-130,238.42**	**-72,651.29**	**-193,185.79**	**-3,549.40**	**-289,977.51**
Total Income	225,675.40	9,209.06	19,468.47	7,465.39	152,591.58	414,409.90
Total Expense	116,028.01	139,447.48	92,119.76	200,651.18	156,140.98	704,387.41
Net Income	**109,647.39**	**-130,238.42**	**-72,651.29**	**-193,185.79**	**-3,549.40**	**-289,977.51**

Annual Budget - Comparative

Properties: Capistrano Bay Comm Svcs Dstrc - Various Addresses Capistrano Beach, CA 92624
As of: Nov 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	0.00	0.00	0.00	227,379.05	227,379.00	0.05	227,379.00
Property Tax Revenue	152,548.21	101,959.67	50,588.54	178,038.00	509,798.35	-331,760.35	1,223,516.00
Development Impact Fee	0.00	2,583.33	-2,583.33	2,972.00	12,916.69	-9,944.69	31,000.00
Transponder Revenue	0.00	333.33	-333.33	660.00	1,666.69	-1,006.69	4,000.00
Infrastructure Protect. from SLR	0.00	19,328.75	-19,328.75	0.00	96,643.75	-96,643.75	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	13.37	83.33	-69.96	1,290.85	416.69	874.16	1,000.00
Parking - Permits & OCTA Fees	0.00	4,104.17	-4,104.17	0.00	20,520.85	-20,520.85	49,250.00
Late Fees/Misc Revenue/Parking Fee	30.00	0.00	30.00	220.00	0.00	220.00	0.00
Summer Trash Collection	0.00	320.83	-320.83	3,850.00	1,604.19	2,245.81	3,850.00
Total INCOME	**152,591.58**	**128,713.41**	**23,878.17**	**414,409.90**	**870,946.21**	**-456,536.31**	**1,777,415.00**
Total Operating Income	**152,591.58**	**128,713.41**	**23,878.17**	**414,409.90**	**870,946.21**	**-456,536.31**	**1,777,415.00**
Expense							
UTILITIES							
Electricity/LS & Guard Shack	265.12	321.00	55.88	1,272.61	1,605.00	332.39	3,852.00
Electricity/ Street Lights	742.19	764.00	21.81	3,711.12	3,820.00	108.88	9,168.00
Gas	456.61	427.00	-29.61	2,582.22	2,135.00	-447.22	5,124.00
Trash Services	5,147.81	5,148.17	0.36	25,703.36	25,740.85	37.49	61,778.00
Water/Sewer	592.32	547.50	-44.82	2,525.43	2,737.50	212.07	6,570.00
Total UTILITIES	**7,204.05**	**7,207.67**	**3.62**	**35,794.74**	**36,038.35**	**243.61**	**86,492.00**
GENERAL & ADMIN							
Security/Allied Contract	46,992.56	45,510.50	-1,482.06	234,051.35	227,552.50	-6,498.85	546,126.00
Security/ DwellingLIVE Lic Fee	637.48	607.08	-30.40	3,096.32	3,035.44	-60.88	7,285.00
Security/ DwellingLIVE Guest Passes	0.00	158.33	158.33	948.81	791.69	-157.12	1,900.00
Security/Bonuses for Staff	0.00	0.00	0.00	0.00	0.00	0.00	12,500.00
Security/	167.55	541.67	374.12	1,179.23	2,708.35	1,529.12	6,500.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Contingencies							
Security/Radar Certification	75.43	33.33	-42.10	262.02	166.69	-95.33	400.00
Security/ Transponders	0.00	200.00	200.00	1,180.95	1,000.00	-180.95	2,400.00
Security/Trans (Reader Service)	0.00	50.00	50.00	418.90	250.00	-168.90	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	1,088.87	729.19	-359.68	1,750.00
Communications-Phone/Internet	356.31	383.33	27.02	1,589.98	1,916.69	326.71	4,600.00
Bank Charges	33.97	8.33	-25.64	87.20	41.69	-45.51	100.00
Auditing Services (RAMS)	0.00	1,029.17	1,029.17	4,750.00	5,145.85	395.85	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	20.85	20.85	50.00
Equipment - Copy Machine Lease	192.88	216.67	23.79	964.40	1,083.35	118.95	2,600.00
Document Management	0.00	25.00	25.00	0.00	125.00	125.00	300.00
Legal Fees/Owen/ Schwerdtfeger	1,200.00	1,250.00	50.00	1,200.00	6,250.00	5,050.00	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)	5,610.99	844.17	-4,766.82	8,349.47	4,220.85	-4,128.62	10,130.00
MHTL Survey/LCP Committee	0.00	0.00	0.00	8,400.00	6,700.00	-1,700.00	13,400.00
Property Management Contract	2,200.00	2,325.00	125.00	11,000.00	11,625.00	625.00	27,900.00
Police Uniforms	0.00	41.67	41.67	292.13	208.35	-83.78	500.00
Photo Copying	27.91	200.00	172.09	1,021.28	1,000.00	-21.28	2,400.00
Office Equip (Computer, Etc)	197.96	333.33	135.37	197.96	1,666.69	1,468.73	4,000.00
Office Supplies	278.06	166.67	-111.39	1,045.48	833.35	-212.13	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	833.35	833.35	2,000.00
Notices to Community	0.00	143.75	143.75	1,130.69	718.75	-411.94	1,725.00
Website Hosting	449.88	166.67	-283.21	449.88	833.35	383.47	2,000.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	500.00	1,875.00	1,375.00	4,500.00
Misc General Expenses	0.00	33.33	33.33	0.00	166.69	166.69	400.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Total GENERAL & ADMIN	**58,545.98**	**54,959.67**	**-3,586.31**	**366,014.56**	**365,703.67**	**-310.89**	**769,621.00**
Loan Fees	1,440.00	0.00	-1,440.00	3,420.00	0.00	-3,420.00	0.00
LANDSCAPE MAINTENANCE							
Landscape Contract (Western)	2,340.00	2,340.00	0.00	11,700.00	11,700.00	0.00	28,080.00
Landscape Extras (Western)	663.74	279.17	-384.57	865.74	1,395.85	530.11	3,350.00
Landscape Misc (Luna & McGee)	885.00	125.00	-760.00	885.00	625.00	-260.00	1,500.00
Palm Tree Trimming	0.00	458.33	458.33	3,429.59	2,291.69	-1,137.90	5,500.00
Irrigation Repairs (Western)	0.00	333.33	333.33	-136.28	1,666.69	1,802.97	4,000.00
Wht Fly / Bamboo Trmnt RPW	0.00	458.33	458.33	1,950.00	2,291.69	341.69	5,500.00
Total LANDSCAPE MAINTENANCE	**3,888.74**	**3,994.16**	**105.42**	**18,694.05**	**19,970.92**	**1,276.87**	**47,930.00**
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	0.00	291.67	291.67	2,800.00	1,458.35	-1,341.65	3,500.00
Lighting/Holiday @ Gate Entry	3,777.75	566.67	-3,211.08	7,555.50	2,833.35	-4,722.15	6,800.00
Electrical Repair	0.00	41.67	41.67	160.00	208.35	48.35	500.00
Painting/Re-OilingWoodwork	0.00	983.33	983.33	0.00	4,916.69	4,916.69	11,800.00
Plumbing Repair	315.52	41.67	-273.85	598.02	208.35	-389.67	500.00
Roof Repair	0.00	458.33	458.33	0.00	2,291.69	2,291.69	5,500.00
Block Wall & Fence Repair	0.00	166.67	166.67	2,202.50	833.35	-1,369.15	2,000.00
Beach Cleanup	200.00	1,250.00	1,050.00	950.00	6,250.00	5,300.00	15,000.00
Computer Consultant	0.00	83.33	83.33	0.00	416.69	416.69	1,000.00
Gate Repairs/Maint. (ALL)	316.20	163.33	-152.87	691.50	816.69	125.19	1,960.00
Street Sweeping	1,285.00	1,300.00	15.00	6,425.00	6,500.00	75.00	15,600.00
Driveway Pressure Wash	242.00	266.67	24.67	1,210.00	1,333.35	123.35	3,200.00
Patrol Vehical Maintenance	0.00	112.50	112.50	4,004.49	562.50	-3,441.99	1,350.00
Fire Extinguisher Refills	0.00	15.83	15.83	0.00	79.19	79.19	190.00
Mutt Mitt Disposable Bags	0.00	145.83	145.83	698.31	729.19	30.88	1,750.00
Misc Maintenance	2,430.00	333.33	-2,096.67	3,813.75	1,666.69	-2,147.06	4,000.00
Drain/Catch Basin/ Filter Maint	1,365.00	591.67	-773.33	1,365.00	2,958.35	1,593.35	7,100.00
Sand Grading/ Tractor Service	350.00	166.67	-183.33	350.00	833.35	483.35	2,000.00
Pavement Maintenance	5,445.00	1,750.00	-3,695.00	5,445.00	8,750.00	3,305.00	21,000.00
Pest Control	432.00	480.33	48.33	2,160.00	2,401.69	241.69	5,764.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Signage	0.00	25.00	25.00	-65.26	125.00	190.26	300.00
Small Tools & Equipment	72.80	33.33	-39.47	121.35	166.69	45.34	400.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	1,250.00	1,250.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	**16,231.27**	**9,517.83**	**-6,713.44**	**40,485.16**	**47,589.51**	**7,104.35**	**114,214.00**
PLANNED IMPROVEMENTS							
Block Wall Repairs	0.00	250.00	250.00	0.00	1,250.00	1,250.00	3,000.00
District Admin Office Int Wrk	0.00	333.33	333.33	0.00	1,666.69	1,666.69	4,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	1,666.69	1,666.69	4,000.00
Storm Drain Repairs from High Tides	0.00	1,000.00	1,000.00	6,900.00	5,000.00	-1,900.00	12,000.00
Total PLANNED IMPROVEMENTS	**0.00**	**1,916.66**	**1,916.66**	**6,900.00**	**9,583.38**	**2,683.38**	**23,000.00**
EMPLOYEE EXPENSES							
Workers Comp Insurance	0.00	318.17	318.17	1,180.00	1,590.85	410.85	3,818.00
Payroll Processing Fees	311.84	233.33	-78.51	1,207.39	1,166.69	-40.70	2,800.00
Payroll Tax Expense	1,019.87	1,458.67	438.80	5,263.74	7,293.35	2,029.61	17,504.00
Salary/Wages (Manager)	7,999.34	7,983.33	-16.01	39,996.70	39,916.69	-80.01	95,800.00
Salary/Wages (Officer)	1,172.50	4,332.67	3,160.17	7,880.88	21,663.35	13,782.47	51,992.00
Salary/Wages (Admin Asstnt)	4,072.00	3,882.67	-189.33	18,824.00	19,413.35	589.35	46,592.00
Health Insurance	2,348.29	2,500.00	151.71	11,739.58	12,500.00	760.42	30,000.00
Training/Seminars/ Travel/Meals	0.00	25.00	25.00	157.15	125.00	-32.15	300.00
Total EMPLOYEE EXPENSES	**16,923.84**	**20,733.84**	**3,810.00**	**86,249.44**	**103,669.28**	**17,419.84**	**248,806.00**
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	5,679.33	5,679.33	0.00	28,396.69	28,396.69	68,152.00
Shoreline Protection Consultants	17,342.87	25,000.00	7,657.13	111,399.23	125,000.00	13,600.77	300,000.00
Shoreline Protection Engineering	0.00	4,166.67	4,166.67	866.00	20,833.35	19,967.35	50,000.00
Total NON-OPERATIONAL ITEMS	**17,342.87**	**34,846.00**	**17,503.13**	**112,265.23**	**174,230.04**	**61,964.81**	**418,152.00**
LAND							
Principal	18,790.59	18,800.00	9.41	18,790.59	18,800.00	9.41	37,900.00
Total LAND	**18,790.59**	**18,800.00**	**9.41**	**18,790.59**	**18,800.00**	**9.41**	**37,900.00**
Interest Allocation	15,773.64	15,800.00	26.36	15,773.64	15,800.00	26.36	31,300.00
Total Operating Expense	**156,140.98**	**167,775.83**	**11,634.85**	**704,387.41**	**791,385.15**	**86,997.74**	**1,777,415.00**

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Total Operating Income	152,591.58	128,713.41	23,878.17	414,409.90	870,946.21	-456,536.31	1,777,415.00
Total Operating Expense	156,140.98	167,775.83	11,634.85	704,387.41	791,385.15	86,997.74	1,777,415.00
NOI - Net Operating Income	**-3,549.40**	**-39,062.42**	**35,513.02**	**-289,977.51**	**79,561.06**	**-369,538.57**	**0.00**
Total Income	152,591.58	128,713.41	23,878.17	414,409.90	870,946.21	-456,536.31	1,777,415.00
Total Expense	156,140.98	167,775.83	11,634.85	704,387.41	791,385.15	86,997.74	1,777,415.00
Net Income	**-3,549.40**	**-39,062.42**	**35,513.02**	**-289,977.51**	**79,561.06**	**-369,538.57**	**0.00**

Sunwest Bank

2050 Main Street, Suite 300
Irvine, CA 92614

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

Account Type	Account Number	Ending Balance
HOA CHECKING	XXXXXX2066	$197,452.15

HOA CHECKING-XXXXXX2066

Account Summary

Date	Description	Amount
11/01/2022	**Beginning Balance**	**$135,900.49**
	8 Credit(s) This Period	$205,479.05
	57 Debit(s) This Period	$143,927.39
11/30/2022	**Ending Balance**	**$197,452.15**

Deposits

Date	Description	Amount
11/02/2022	MOBILE DEPOSIT	$30.00
11/15/2022	MOBILE DEPOSIT	$250.00

Electronic Credits

Date	Description	Amount
11/04/2022	LOCKBOX DEPOSIT	$2,152.70
11/09/2022	Wire Transfer In 61370004 CAPISTRANO BAY COMMUNITY SERVICES	$200,000.00
11/25/2022	LOCKBOX DEPOSIT	$220.00
11/28/2022	Compass Property Net Settle 000016330471970	$1,375.00
11/29/2022	APPFOLIO INC XXXXXX1536 2PVQAF2IJSEA89B	$1,076.35
11/30/2022	APPFOLIO INC XXXXXX1536 2PVWVBYV8AHD428	$375.00

Electronic Debits

Date	Description	Amount
11/02/2022	1800 CALPERS 100000016971766	$2,348.29
11/02/2022	XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CAPI CA 0429013 090811	$72.45
11/07/2022	XX8611 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 000100	$3.56

HOA CHECKING-XXXXXX2066 (continued)

Electronic Debits (continued)

Date	Description	Amount
11/07/2022	XX8611 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 000078	$12.46
11/07/2022	XX8660 POS CHK PURCHAS STAPLES DIRECT 800-3333330 MA 00000000 016510	$207.34
11/09/2022	SD GAS & ELEC PAID SDGE 005194379635	$21.11
11/09/2022	SOUTH COAST WATE SOUTH COAS E2L07E4321445	$145.13
11/09/2022	SD GAS & ELEC PAID SDGE 008454115307	$265.12
11/09/2022	SO CAL GAS SIMPLEPAY 058140308279060	$456.61
11/09/2022	XX8611 POS CHK PURCHAS WPY* COASTAL SHUT 855-469-3729 CA 00000000 056426	$150.00
11/10/2022	SOUTH COAST WATE SOUTH COAS I2L07E1817918	$87.01
11/10/2022	USBEquipFinance CNTRCT PMT 500-0656919-000	$192.88
11/10/2022	SOUTH COAST WATE SOUTH COAS M2L07E2702926	$360.18
11/14/2022	XX8660 POS CHK PURCHAS Amazon.com* HB3JD Amzn.com/bill WA 00000000 011684	$64.62
11/14/2022	XX8660 DDA RECURR MSFT * <E0800L0N1 MSBILL.INFO WA 02028181 231695581	$300.00
11/15/2022	CAPISTRANO BAY C IMPOUND	$117.89
11/15/2022	COX COMM ORG BANKDRAFT 333045628502001	$356.31
11/15/2022	CAPISTRANO BAY C IMPOUND	$1,778.13
11/15/2022	Compass Property Settlement 000016288846514	$2,200.00
11/15/2022	CAPISTRANO BAY C IMPOUND	$5,506.98
11/17/2022	XX8660 POS CHK PURCHAS STAPLES DIRECT 800-3333330 MA 00000000 082319	$45.24
11/17/2022	XX8660 DDA RECURR DNH* GODADDY.COM 480-5058855 AZ 29283001 036905	$239.88
11/18/2022	SD GAS & ELEC PAID SDGE 005466041355	$721.08
11/18/2022	XX8660 POS CHK PURCHAS USPS PO 05199805 CAPO BEACH CA 00000000 063714	$25.48
11/21/2022	XX8611 POS CHK PURCHAS 1000BULBS.COM 800-624-4488 TX 14971117 071117	$47.96
11/22/2022	XX8660 DDA RECURR OC REGISTER SUBS 714-796-7777 CA 00000000 042700	$18.00
11/28/2022	CR & R INCORPORA CRR INCORP 8300127893	$588.83
11/28/2022	CR & R INCORPORA CRR INCORP 8300092766	$4,558.98
11/30/2022	CAPISTRANO BAY C IMPOUND	$193.95
11/30/2022	CAPISTRANO BAY C IMPOUND	$1,681.52
11/30/2022	CAPISTRANO BAY C IMPOUND	$5,297.08
11/30/2022	XX8611 POS CHK PURCHAS ARCO #42057 SAN CLEMENTE CA ARCO4205 032885	$40.09
11/30/2022	XX8611 POS CHK PURCHAS ARCO #42057 SAN CLEMENTE CA ARCO4205 032892	$55.01

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1361	11/07/2022	$46,627.98	1370	11/09/2022	$3,777.75	1378	11/22/2022	$637.48
1362	11/08/2022	$282.50	1371	11/21/2022	$182.29	1379	11/23/2022	$550.00
1364*	11/14/2022	$1,000.00	1372	11/18/2022	$5,445.00	1380	11/29/2022	$125.00
1365	11/08/2022	$9,453.00	1373	11/22/2022	$167.70	1381	11/23/2022	$885.00
1366	11/07/2022	$300.00	1374	11/22/2022	$5,281.00	1382	11/17/2022	$8.18
1367	11/08/2022	$1,088.87	1375	11/23/2022	$34,564.23	1383	11/17/2022	$130.00
1368	11/08/2022	$60.00	1376	11/25/2022	$1,527.00	1385*	11/22/2022	$372.00
1369	11/15/2022	$2,340.00	1377	11/25/2022	$299.50	1386	11/21/2022	$663.74

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
11/02/2022	$133,509.75	11/14/2022	$270,806.33	11/23/2022	$208,772.76
11/04/2022	$135,662.45	11/15/2022	$258,757.02	11/25/2022	$207,166.26
11/07/2022	$88,511.11	11/17/2022	$258,333.72	11/28/2022	$203,393.45
11/08/2022	$77,626.74	11/18/2022	$252,142.16	11/29/2022	$204,344.80
11/09/2022	$272,811.02	11/21/2022	$251,248.17	11/30/2022	$197,452.15
11/10/2022	$272,170.95	11/22/2022	$244,771.99		

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

Business Interest on Checking Summary

Account Number	[redacted]3278	Number of Enclosures	0
Beginning Balance	365,362.39	Statement Dates	11/01/22 thru 11/30/22
1 Deposits/Credits	152,548.21	Days in the statement period	30
3 Checks/Debits	200,061.88	Average Ledger	325,422.64
Service Charge	0.00	Interest Earned	13.37
Interest Paid	13.37	Annual Percentage Yield Returned	0.05%
Ending Balance	317,862.09	2022 Interest Paid	187.11

Deposits and Other Credits

Date	Description	Amount
11/10	County of Orange 7956000928 20221108020554CAPISTRANO BA EDI PYMNT 09100001028CCD	152,548.21
11/30	Interest Deposit	13.37

Checks and Other Debits

Date	Description	Amount
11/03	Account Analysis Charge	33.97-

Continued on next page

Business Interest on Checking [redacted]3278 (continued)

Checks and Other Debits

Date	Description	Amount
11/04	POS 0000 11/03/22 230700263829 CRISP IMAGING SAN JUAN SAN JUAN CAP CA Card# 5891	27.91-
11/09	OLB Outgoing Wire-eNotice Sunwest Bank 000000000 20221109L2LFFM1C000143	200,000.00-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
11/01	365,362.39	11/04	365,300.51	11/10	317,848.72
11/03	365,328.42	11/09	165,300.51	11/30	317,862.09

Interest Rate Summary

Date	Rate
10/31	0.050000%

End of Statement

Thank you for banking with Farmers & Merchants Bank.

ITEM 8a

FINANCIAL REPORT THROUGH

December 31, 2022

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 12/31/2022

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	232,760.68
Operating Cash	67,456.61
Reserve Cash	814,440.23
Total Cash	**1,114,657.52**
Accounts Receivable	31,500.92
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	**3,969,079.77**
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	-2,059.31
OTHER CURRENT LIABILITIES	
Accrued Vacation	0.40
Encroachment Permit Deposit	750.00
Total OTHER CURRENT LIABILITIES	**750.40**
Prepaid Income	1,037.00
RESERVES	
Reserve - Interest	0.01
Total RESERVES	**0.01**

Balance Sheet

Account Name	Balance
Total Liabilities	**-271.90**
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	137,950.39
Calculated Prior Years Retained Earnings	-1,443,822.33
Total Capital	**3,969,351.67**
TOTAL LIABILITIES & CAPITAL	**3,969,079.77**

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 Dec 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	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Total
Operating Income & Expense							
Income							
INCOME							
Special Benefit Fee	225,226.35	2,152.70	0.00	0.00	0.00	0.00	227,379.05
Interest Income	0.00	0.00	0.00	0.00	0.00	0.01	0.01
Property Tax Revenue	0.00	1,190.58	17,738.54	6,560.67	152,548.21	496,627.16	674,665.16
Development Impact Fee	0.00	1,872.00	1,100.00	0.00	0.00	0.00	2,972.00
Transponder Revenue	0.00	40.00	620.00	0.00	0.00	680.00	1,340.00
Interest Income	449.05	13.78	9.93	804.72	13.37	23.39	1,314.24
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	49,250.00	49,250.00
Late Fees/Misc Revenue/Parking Fee	0.00	90.00	0.00	100.00	30.00	130.00	350.00
Summer Trash Collection	0.00	3,850.00	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**	**961,120.46**
Total Operating Income	**225,675.40**	**9,209.06**	**19,468.47**	**7,465.39**	**152,591.58**	**546,710.56**	**961,120.46**
Expense							
UTILITIES							
Electricity/LS & Guard Shack	271.12	288.96	203.73	243.68	265.12	332.26	1,604.87
Electricity/ Street Lights	742.36	742.19	742.19	742.19	742.19	742.19	4,453.31
Gas	573.60	498.35	502.87	550.79	456.61	520.03	3,102.25
Trash Services	5,134.11	5,134.11	5,134.11	5,153.22	5,147.81	8,928.72	34,632.08
Water/Sewer	647.80	650.75	1,099.24	-464.68	592.32	-386.82	2,138.61
Total UTILITIES	**7,368.99**	**7,314.36**	**7,682.14**	**6,225.20**	**7,204.05**	**10,136.38**	**45,931.12**
GENERAL & ADMIN							
Security/Allied Contract	46,627.98	46,992.56	46,627.98	46,810.27	46,992.56	43,174.67	277,226.02
Security/ DwellingLIVE Lic Fee	607.12	607.12	607.12	637.48	637.48	637.48	3,733.80
Security/ DwellingLIVE Guest Passes	0.00	0.00	948.81	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	4,500.00

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Total
Security/ Contingencies	187.73	218.62	409.93	195.40	167.55	150.03	1,329.26
Security/Radar Certification	95.00	0.00	91.59	0.00	75.43	91.59	353.61
Security/ Transponders	1,180.95	0.00	0.00	0.00	0.00	0.00	1,180.95
Security/Trans (Reader Service)	209.45	0.00	209.45	0.00	0.00	0.00	418.90
Security/July 4 Allowance	881.44	0.00	844.56	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	1,088.87
Communications-Phone/Internet	246.97	246.90	369.90	369.90	356.31	252.41	1,842.39
Bank Charges	0.00	0.00	11.94	41.29	33.97	72.42	159.62
Auditing Services (RAMS)	0.00	0.00	0.00	4,750.00	0.00	5,500.00	10,250.00
Contibution-CBRA Annual Mtg	0.00	2,500.00	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	10,000.00
Equipment - Copy Machine Lease	192.88	192.88	192.88	192.88	192.88	192.88	1,157.28
Legal Fees/Owen/ Schwerdtfeger	0.00	0.00	0.00	0.00	1,200.00	0.00	1,200.00
Liability Ins/EQ-Flood	20,240.64	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	8,607.47
MHTL Survey/LCP Committee	0.00	8,400.00	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	13,200.00
Police Uniforms	292.13	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	1,021.28
Office Equip (Computer, Etc)	0.00	0.00	0.00	0.00	197.96	112.04	310.00
Office Supplies	137.27	159.69	68.35	402.11	278.06	385.55	1,431.03
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	48,343.00	0.00	0.00	48,343.00
Notices to Community	328.78	801.91	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	449.88
Board Mtg Rm Rental/Stipend	125.00	125.00	125.00	0.00	125.00	3,120.00	3,620.00
Total GENERAL & ADMIN	**76,795.52**	**72,609.98**	**52,774.00**	**105,289.08**	**58,545.98**	**60,647.07**	**426,661.63**
Loan Fees	0.00	0.00	1,980.00	0.00	1,440.00	1,225.00	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	14,040.00

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Total
Landscape Extras (Western)	0.00	0.00	0.00	202.00	663.74	0.00	865.74
Landscape Misc (Luna & McGee)	0.00	0.00	0.00	0.00	885.00	0.00	885.00
Palm Tree Trimming	0.00	0.00	0.00	3,429.59	0.00	0.00	3,429.59
Irrigation Repairs (Western)	0.00	-136.28	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	2,750.00
Total LANDSCAPE MAINTENANCE	**2,340.00**	**4,153.72**	**2,340.00**	**5,971.59**	**3,888.74**	**3,140.00**	**21,834.05**
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	0.00	2,500.00	0.00	300.00	0.00	1,997.06	4,797.06
Lighting/Holiday @ Gate Entry	0.00	0.00	3,777.75	0.00	3,777.75	353.11	7,908.61
Electrical Repair	0.00	0.00	160.00	0.00	0.00	0.00	160.00
Plumbing Repair	0.00	0.00	0.00	282.50	315.52	0.00	598.02
Block Wall & Fence Repair	115.23	0.00	0.00	2,087.27	0.00	0.00	2,202.50
Beach Cleanup	0.00	0.00	750.00	0.00	200.00	185.00	1,135.00
Gate Repairs/ Maint. (ALL)	0.00	187.65	187.65	0.00	316.20	145.38	836.88
Street Sweeping	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	7,710.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	1,452.00
Patrol Vehical Maintenance	1,251.44	0.00	2,753.05	0.00	0.00	164.82	4,169.31
Mutt Mitt Disposable Bags	0.00	0.00	0.00	698.31	0.00	0.00	698.31
Misc Maintenance	505.00	130.00	305.00	443.75	2,430.00	130.00	3,943.75
Drain/Catch Basin/ Filter Maint	0.00	0.00	0.00	0.00	1,365.00	0.00	1,365.00
Sand Grading/ Tractor Service	0.00	0.00	0.00	0.00	350.00	0.00	350.00
Pavement Maintenance	325.00	0.00	-325.00	0.00	5,445.00	0.00	5,445.00
Pest Control	432.00	432.00	432.00	432.00	432.00	707.00	2,867.00
Signage	0.00	-65.26	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	251.35
Total GENERAL REPAIRS & MAINTENANCE	**4,155.67**	**4,759.94**	**9,567.45**	**5,770.83**	**16,231.27**	**5,339.37**	**45,824.53**
PLANNED IMPROVEMENTS							
Storm Drain Repairs from High Tides	6,900.00	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**	**6,900.00**

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Total
EMPLOYEE EXPENSES							
Workers Comp Insurance	1,111.19	68.81	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	1,560.87
Payroll Tax Expense	1,092.21	1,043.89	1,050.15	1,057.62	1,019.87	1,283.87	6,547.61
Salary/Wages (Manager)	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	47,996.04
Salary/Wages (Officer)	1,984.88	1,407.00	1,574.50	1,742.00	1,172.50	4,824.00	12,704.88
Salary/Wages (Admin Asstnt)	3,696.00	3,816.00	3,680.00	3,560.00	4,072.00	3,960.00	22,784.00
Health Insurance	2,346.42	2,348.29	2,348.29	2,348.29	2,348.29	2,348.29	14,087.87
Training/Seminars/ Travel/Meals	13.91	0.00	0.00	143.24	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**	**107,018.42**
NON-OPERATIONAL ITEMS							
Shoreline Protection Consultants	0.00	33,702.26	900.00	59,454.10	17,342.87	17,525.85	128,925.08
Shoreline Protection Engineering	0.00	0.00	0.00	866.00	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**	**129,791.08**
LAND							
Principal	0.00	0.00	0.00	0.00	18,790.59	0.00	18,790.59
Total LAND	**0.00**	**0.00**	**0.00**	**0.00**	**18,790.59**	**0.00**	**18,790.59**
Interest Allocation	0.00	0.00	0.00	0.00	15,773.64	0.01	15,773.65
Total Operating Expense	**116,028.01**	**139,447.48**	**92,119.76**	**200,651.18**	**156,140.98**	**118,782.66**	**823,170.07**
NOI - Net Operating Income	**109,647.39**	**-130,238.42**	**-72,651.29**	**-193,185.79**	**-3,549.40**	**427,927.90**	**137,950.39**
Total Income	225,675.40	9,209.06	19,468.47	7,465.39	152,591.58	546,710.56	961,120.46
Total Expense	116,028.01	139,447.48	92,119.76	200,651.18	156,140.98	118,782.66	823,170.07
Net Income	**109,647.39**	**-130,238.42**	**-72,651.29**	**-193,185.79**	**-3,549.40**	**427,927.90**	**137,950.39**

Annual Budget - Comparative

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

As of: Dec 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	0.00	0.00	0.00	227,379.05	227,379.00	0.05	227,379.00
Interest Income	0.01	0.00	0.01	0.01	0.00	0.01	0.00
Property Tax Revenue	496,627.16	101,959.67	394,667.49	674,665.16	611,758.02	62,907.14	1,223,516.00
Development Impact Fee	0.00	2,583.33	-2,583.33	2,972.00	15,500.02	-12,528.02	31,000.00
Transponder Revenue	680.00	333.33	346.67	1,340.00	2,000.02	-660.02	4,000.00
Infrastructure Protect. from SLR	0.00	19,328.75	-19,328.75	0.00	115,972.50	-115,972.50	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	23.39	83.33	-59.94	1,314.24	500.02	814.22	1,000.00
Parking - Permits & OCTA Fees	49,250.00	4,104.17	45,145.83	49,250.00	24,625.02	24,624.98	49,250.00
Late Fees/Misc Revenue/Parking Fee	130.00	0.00	130.00	350.00	0.00	350.00	0.00
Summer Trash Collection	0.00	320.83	-320.83	3,850.00	1,925.02	1,924.98	3,850.00
Total INCOME	**546,710.56**	**128,713.41**	**417,997.15**	**961,120.46**	**999,659.62**	**-38,539.16**	**1,777,415.00**
Total Operating Income	**546,710.56**	**128,713.41**	**417,997.15**	**961,120.46**	**999,659.62**	**-38,539.16**	**1,777,415.00**
Expense							
UTILITIES							
Electricity/LS & Guard Shack	332.26	321.00	-11.26	1,604.87	1,926.00	321.13	3,852.00
Electricity/ Street Lights	742.19	764.00	21.81	4,453.31	4,584.00	130.69	9,168.00
Gas	520.03	427.00	-93.03	3,102.25	2,562.00	-540.25	5,124.00
Trash Services	8,928.72	5,148.17	-3,780.55	34,632.08	30,889.02	-3,743.06	61,778.00
Water/Sewer	-386.82	547.50	934.32	2,138.61	3,285.00	1,146.39	6,570.00
Total UTILITIES	**10,136.38**	**7,207.67**	**-2,928.71**	**45,931.12**	**43,246.02**	**-2,685.10**	**86,492.00**
GENERAL & ADMIN							
Security/Allied Contract	43,174.67	45,510.50	2,335.83	277,226.02	273,063.00	-4,163.02	546,126.00
Security/ DwellingLIVE Lic Fee	637.48	607.08	-30.40	3,733.80	3,642.52	-91.28	7,285.00
Security/ DwellingLIVE Guest Passes	0.00	158.33	158.33	948.81	950.02	1.21	1,900.00
Security/Bonuses for Staff	4,500.00	12,500.00	8,000.00	4,500.00	12,500.00	8,000.00	12,500.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Security/ Contingencies	150.03	541.67	391.64	1,329.26	3,250.02	1,920.76	6,500.00
Security/Radar Certification	91.59	33.33	-58.26	353.61	200.02	-153.59	400.00
Security/ Transponders	0.00	200.00	200.00	1,180.95	1,200.00	19.05	2,400.00
Security/Trans (Reader Service)	0.00	50.00	50.00	418.90	300.00	-118.90	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	1,088.87	875.02	-213.85	1,750.00
Communications-Phone/Internet	252.41	383.33	130.92	1,842.39	2,300.02	457.63	4,600.00
Bank Charges	72.42	8.33	-64.09	159.62	50.02	-109.60	100.00
Auditing Services (RAMS)	5,500.00	1,029.17	-4,470.83	10,250.00	6,175.02	-4,074.98	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	25.02	25.02	50.00
Equipment - Copy Machine Lease	192.88	216.67	23.79	1,157.28	1,300.02	142.74	2,600.00
Document Management	0.00	25.00	25.00	0.00	150.00	150.00	300.00
Legal Fees/Owen/ Schwerdtfeger	0.00	1,250.00	1,250.00	1,200.00	7,500.00	6,300.00	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)	258.00	844.17	586.17	8,607.47	5,065.02	-3,542.45	10,130.00
MHTL Survey/LCP Committee	0.00	0.00	0.00	8,400.00	6,700.00	-1,700.00	13,400.00
Property Management Contract	2,200.00	2,325.00	125.00	13,200.00	13,950.00	750.00	27,900.00
Police Uniforms	0.00	41.67	41.67	292.13	250.02	-42.11	500.00
Photo Copying	0.00	200.00	200.00	1,021.28	1,200.00	178.72	2,400.00
Office Equip (Computer, Etc)	112.04	333.33	221.29	310.00	2,000.02	1,690.02	4,000.00
Office Supplies	385.55	166.67	-218.88	1,431.03	1,000.02	-431.01	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	1,000.02	1,000.02	2,000.00
Notices to Community	0.00	143.75	143.75	1,130.69	862.50	-268.19	1,725.00
Website Hosting	0.00	166.67	166.67	449.88	1,000.02	550.14	2,000.00
Board Mtg Rm Rental/Stipend	3,120.00	375.00	-2,745.00	3,620.00	2,250.00	-1,370.00	4,500.00
Misc General Expenses	0.00	33.33	33.33	0.00	200.02	200.02	400.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Total GENERAL & ADMIN	**60,647.07**	**67,459.67**	**6,812.60**	**426,661.63**	**433,163.34**	**6,501.71**	**769,621.00**
Loan Fees	1,225.00	0.00	-1,225.00	4,645.00	0.00	-4,645.00	0.00
LANDSCAPE MAINTENANCE							
Landscape Contract (Western)	2,340.00	2,340.00	0.00	14,040.00	14,040.00	0.00	28,080.00
Landscape Extras (Western)	0.00	279.17	279.17	865.74	1,675.02	809.28	3,350.00
Landscape Misc (Luna & McGee)	0.00	125.00	125.00	885.00	750.00	-135.00	1,500.00
Palm Tree Trimming	0.00	458.33	458.33	3,429.59	2,750.02	-679.57	5,500.00
Irrigation Repairs (Western)	0.00	333.33	333.33	-136.28	2,000.02	2,136.30	4,000.00
Wht Fly / Bamboo Trmnt RPW	800.00	458.33	-341.67	2,750.00	2,750.02	0.02	5,500.00
Total LANDSCAPE MAINTENANCE	**3,140.00**	**3,994.16**	**854.16**	**21,834.05**	**23,965.08**	**2,131.03**	**47,930.00**
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	1,997.06	291.67	-1,705.39	4,797.06	1,750.02	-3,047.04	3,500.00
Lighting/Holiday @ Gate Entry	353.11	566.67	213.56	7,908.61	3,400.02	-4,508.59	6,800.00
Electrical Repair	0.00	41.67	41.67	160.00	250.02	90.02	500.00
Painting/Re-OilingWoodwork	0.00	983.33	983.33	0.00	5,900.02	5,900.02	11,800.00
Plumbing Repair	0.00	41.67	41.67	598.02	250.02	-348.00	500.00
Roof Repair	0.00	458.33	458.33	0.00	2,750.02	2,750.02	5,500.00
Block Wall & Fence Repair	0.00	166.67	166.67	2,202.50	1,000.02	-1,202.48	2,000.00
Beach Cleanup	185.00	1,250.00	1,065.00	1,135.00	7,500.00	6,365.00	15,000.00
Computer Consultant	0.00	83.33	83.33	0.00	500.02	500.02	1,000.00
Gate Repairs/Maint. (ALL)	145.38	163.33	17.95	836.88	980.02	143.14	1,960.00
Street Sweeping	1,285.00	1,300.00	15.00	7,710.00	7,800.00	90.00	15,600.00
Driveway Pressure Wash	242.00	266.67	24.67	1,452.00	1,600.02	148.02	3,200.00
Patrol Vehical Maintenance	164.82	112.50	-52.32	4,169.31	675.00	-3,494.31	1,350.00
Fire Extinguisher Refills	0.00	15.83	15.83	0.00	95.02	95.02	190.00
Mutt Mitt Disposable Bags	0.00	145.83	145.83	698.31	875.02	176.71	1,750.00
Misc Maintenance	130.00	333.33	203.33	3,943.75	2,000.02	-1,943.73	4,000.00
Drain/Catch Basin/ Filter Maint	0.00	591.67	591.67	1,365.00	3,550.02	2,185.02	7,100.00
Sand Grading/ Tractor Service	0.00	166.67	166.67	350.00	1,000.02	650.02	2,000.00
Pavement Maintenance	0.00	1,750.00	1,750.00	5,445.00	10,500.00	5,055.00	21,000.00
Pest Control	707.00	480.33	-226.67	2,867.00	2,882.02	15.02	5,764.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Signage	0.00	25.00	25.00	-65.26	150.00	215.26	300.00
Small Tools & Equipment	130.00	33.33	-96.67	251.35	200.02	-51.33	400.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	1,500.00	1,500.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	**5,339.37**	**9,517.83**	**4,178.46**	**45,824.53**	**57,107.34**	**11,282.81**	**114,214.00**
PLANNED IMPROVEMENTS							
Block Wall Repairs	0.00	250.00	250.00	0.00	1,500.00	1,500.00	3,000.00
District Admin Office Int Wrk	0.00	333.33	333.33	0.00	2,000.02	2,000.02	4,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	2,000.02	2,000.02	4,000.00
Storm Drain Repairs from High Tides	0.00	1,000.00	1,000.00	6,900.00	6,000.00	-900.00	12,000.00
Total PLANNED IMPROVEMENTS	**0.00**	**1,916.66**	**1,916.66**	**6,900.00**	**11,500.04**	**4,600.04**	**23,000.00**
EMPLOYEE EXPENSES							
Workers Comp Insurance	0.00	318.17	318.17	1,180.00	1,909.02	729.02	3,818.00
Payroll Processing Fees	353.48	233.33	-120.15	1,560.87	1,400.02	-160.85	2,800.00
Payroll Tax Expense	1,283.87	1,458.67	174.80	6,547.61	8,752.02	2,204.41	17,504.00
Salary/Wages (Manager)	7,999.34	7,983.33	-16.01	47,996.04	47,900.02	-96.02	95,800.00
Salary/Wages (Officer)	4,824.00	4,332.67	-491.33	12,704.88	25,996.02	13,291.14	51,992.00
Salary/Wages (Admin Asstnt)	3,960.00	3,882.67	-77.33	22,784.00	23,296.02	512.02	46,592.00
Health Insurance	2,348.29	2,500.00	151.71	14,087.87	15,000.00	912.13	30,000.00
Training/Seminars/ Travel/Meals	0.00	25.00	25.00	157.15	150.00	-7.15	300.00
Total EMPLOYEE EXPENSES	**20,768.98**	**20,733.84**	**-35.14**	**107,018.42**	**124,403.12**	**17,384.70**	**248,806.00**
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	5,679.33	5,679.33	0.00	34,076.02	34,076.02	68,152.00
Shoreline Protection Consultants	17,525.85	25,000.00	7,474.15	128,925.08	150,000.00	21,074.92	300,000.00
Shoreline Protection Engineering	0.00	4,166.67	4,166.67	866.00	25,000.02	24,134.02	50,000.00
Total NON-OPERATIONAL ITEMS	**17,525.85**	**34,846.00**	**17,320.15**	**129,791.08**	**209,076.04**	**79,284.96**	**418,152.00**
LAND							
Principal	0.00	0.00	0.00	18,790.59	18,800.00	9.41	37,900.00
Total LAND	**0.00**	**0.00**	**0.00**	**18,790.59**	**18,800.00**	**9.41**	**37,900.00**
Interest Allocation	0.01	0.00	-0.01	15,773.65	15,800.00	26.35	31,300.00
Total Operating Expense	**118,782.66**	**145,675.83**	**26,893.17**	**823,170.07**	**937,060.98**	**113,890.91**	**1,777,415.00**

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Total Operating Income	546,710.56	128,713.41	417,997.15	961,120.46	999,659.62	-38,539.16	1,777,415.00
Total Operating Expense	118,782.66	145,675.83	26,893.17	823,170.07	937,060.98	113,890.91	1,777,415.00
NOI - Net Operating Income	**427,927.90**	**-16,962.42**	**444,890.32**	**137,950.39**	**62,598.64**	**75,351.75**	**0.00**
Total Income	546,710.56	128,713.41	417,997.15	961,120.46	999,659.62	-38,539.16	1,777,415.00
Total Expense	118,782.66	145,675.83	26,893.17	823,170.07	937,060.98	113,890.91	1,777,415.00
Net Income	**427,927.90**	**-16,962.42**	**444,890.32**	**137,950.39**	**62,598.64**	**75,351.75**	**0.00**

Sunwest Bank

2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 12/30/2022

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	$88,739.03

HOA CHECKING-XXXXXX2066

Account Summary

Date	Description	Amount
12/01/2022	**Beginning Balance**	**$197,452.15**
	35 Credit(s) This Period	$63,379.64
	69 Debit(s) This Period	$172,092.76
12/30/2022	**Ending Balance**	**$88,739.03**

Deposits

Date	Description	Amount
12/05/2022	RDC DEPOSIT	$1,536.35
12/08/2022	MOBILE DEPOSIT	$250.00
12/12/2022	MOBILE DEPOSIT	$30.00
12/16/2022	RDC DEPOSIT	$500.00
12/16/2022	DEPOSIT	$680.00

Electronic Credits

Date	Description	Amount
12/02/2022	Compass Property Net Settle 000016377612546	$1,576.35
12/05/2022	LOCKBOX DEPOSIT	$3,527.70
12/07/2022	Compass Property Net Settle 000016422513682	$375.00
12/07/2022	APPFOLIO INC XXXXXX1536 2PX6U4A28G661HH	$1,076.35
12/07/2022	LOCKBOX DEPOSIT	$4,089.05

HOA CHECKING-XXXXXX2066 (continued)

Electronic Credits (continued)

Date	Description	Amount
12/08/2022	Compass Property Net Settle 000016457524538	$500.00
12/08/2022	APPFOLIO INC XXXXXX1536 2PXDAWAHC4UX6P9	$1,981.35
12/08/2022	LOCKBOX DEPOSIT	$5,604.06
12/09/2022	Compass Property Net Settle 000016476149342	$2,250.00
12/09/2022	LOCKBOX DEPOSIT	$4,512.70
12/12/2022	LOCKBOX DEPOSIT	$7,364.53
12/13/2022	APPFOLIO INC XXXXXX1536 2PYA4C86ORMSF0M	$500.00
12/13/2022	Compass Property Net Settle 000016498198390	$1,701.35
12/13/2022	LOCKBOX DEPOSIT	$1,000.00
12/14/2022	Compass Property Net Settle 000016508267578	$2,500.00
12/14/2022	LOCKBOX DEPOSIT	$875.00
12/15/2022	Compass Property Net Settle 000016518122762	$750.00
12/15/2022	LOCKBOX DEPOSIT	$1,076.35
12/16/2022	Compass Property Net Settle 000016533110754	$750.00
12/16/2022	LOCKBOX DEPOSIT	$4,652.70
12/19/2022	LOCKBOX DEPOSIT	$7,318.10
12/20/2022	APPFOLIO INC XXXXXX1536 2PZK677ZQV96LNU	$250.00
12/20/2022	Compass Property Net Settle 000016552387666	$625.00
12/20/2022	LOCKBOX DEPOSIT	$500.00
12/21/2022	APPFOLIO INC XXXXXX1536 2PZQN0GL41955I2	$375.00
12/21/2022	Compass Property Net Settle 000016562818554	$750.00
12/21/2022	LOCKBOX DEPOSIT	$375.00
12/23/2022	LOCKBOX DEPOSIT	$375.00
12/27/2022	LOCKBOX DEPOSIT	$1,576.35
12/29/2022	Compass Property Net Settle 000016618382638	$1,576.35

Electronic Debits

Date	Description	Amount
12/02/2022	Compass Property Settlement 000016434635950	$2,200.00
12/02/2022	1800 CALPERS 100000017001072	$2,348.29
12/02/2022	XX8660 POS CHK PURCHAS STAPLES DIRECT 800-3333330 MA 00000000 040217	$76.88
12/07/2022	XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CAPI CA 0429013 078148	$55.36
12/08/2022	SD GAS & ELEC PAID SDGE 005194379635	$21.11
12/08/2022	SD GAS & ELEC PAID SDGE 008454115307	$332.26
12/08/2022	XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CAPI CA 0429013 034240	$49.64
12/09/2022	SOUTH COAST WATE SOUTH COAS E2M06F1454943	$83.48
12/09/2022	SOUTH COAST WATE SOUTH COAS C2M06F5056038	$185.59
12/09/2022	SOUTH COAST WATE SOUTH COAS D2M06F3041407	$339.00
12/09/2022	XX8611 POS CHK PURCHAS ARCO #42057 SAN CLEMENTE CA ARCO4205 067928	$45.03
12/09/2022	XX8611 POS CHK PURCHAS ARCO #42057 SAN CLEMENTE CA ARCO4205 067932	$59.76
12/12/2022	USBEquipFinance CNTRCT PMT 500-0656919-000	$192.88
12/12/2022	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 002109	$16.37
12/12/2022	XX8660 DDA RECURR MSFT * <E0800LELV MSBILL.INFO WA 02028181 234676672	$240.00
12/13/2022	XX8660 POS CHK PURCHAS SMART AND FINAL CAPISTRANO BE CA 399 059 009600	$36.04
12/13/2022	XX8611 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 000010	$73.26
12/13/2022	XX8660 POS CHK PURCHAS USPS PO 05199805 CAPO BEACH CA 00000000 015405	$120.00
12/14/2022	SO CAL GAS SIMPLEPAY 058140308279060	$520.03
12/14/2022	XX8660 POS CHK PURCHAS AMAZON.COM* JM7V9 SEATTLE WA 00000000 FETX21	$35.57
12/15/2022	CAPISTRANO BAY C IMPOUND	$117.89
12/15/2022	CAPISTRANO BAY C IMPOUND	$2,373.96
12/15/2022	CAPISTRANO BAY C IMPOUND	$6,862.06
12/15/2022	XX8611 POS CHK PURCHAS SQ * STEELSHEDS.U FARMINGDALE NY 77827301 234920356	$130.00
12/16/2022	COX COMM ORG BANKDRAFT 333045628502001	$252.41
12/16/2022	XX8611 POS CHK PURCHAS ARCO #42057 SAN CLEMENTE CA ARCO4205 095158	$54.61
12/19/2022	XX8611 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 000022	$38.78
12/19/2022	XX8660 POS CHK PURCHAS STAPLES DIRECT 800-3333330 MA 00000000 036334	$59.25
12/20/2022	SD GAS & ELEC PAID SDGE 005466041355	$721.08

HOA CHECKING-XXXXXX2066 (continued)

Electronic Debits (continued)

Date	Description	Amount
12/20/2022	XX8660 DDA RECURR OC REGISTER SUBS 714-796-7777 CA 00000000 041100	$18.00
12/22/2022	XX8660 POS CHK PURCHAS Amazon.com* EY2XT Amzn.com/bill WA 00000000 009164	$27.41
12/22/2022	XX8611 POS CHK PURCHAS GANAHL LUMBER - CAPISTRANO BE CA 99999999 613226	$117.97
12/28/2022	XX8611 POS CHK PURCHAS ARCO #42057 SAN CLEMENTE CA ARCO4205 082051	$50.45
12/30/2022	CAPISTRANO BAY C IMPOUND	$235.59
12/30/2022	CAPISTRANO BAY C IMPOUND	$2,256.00
12/30/2022	CAPISTRANO BAY C IMPOUND	$6,575.19

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
0	12/16/2022	$4,500.00	1397	12/12/2022	$1,365.00	1412	12/20/2022	$6,725.00
1363*	12/05/2022	$866.00	1398	12/12/2022	$2,340.00	1414*	12/21/2022	$372.00
1384*	12/12/2022	$2,640.00	1401*	12/23/2022	$637.48	1415	12/21/2022	$599.00
1388*	12/09/2022	$46,810.27	1402	12/15/2022	$599.00	1416	12/22/2022	$43,174.67
1389	12/12/2022	$148.50	1403	12/20/2022	$250.00	1418*	12/22/2022	$1,527.00
1391*	12/12/2022	$75.43	1404	12/16/2022	$599.00	1419	12/27/2022	$91.59
1392	12/09/2022	$2,300.00	1406*	12/20/2022	$599.00	1421*	12/29/2022	$579.90
1393	12/30/2022	$15,522.87	1408*	12/19/2022	$1,322.86	1422	12/21/2022	$5,720.00
1394	12/23/2022	$11.99	1409	12/27/2022	$125.00	1423	12/27/2022	$130.00
1395	12/09/2022	$1,820.00	1410	12/23/2022	$800.00	1424	12/22/2022	$335.00
1396	12/12/2022	$60.00	1411	12/21/2022	$185.00	1425	12/27/2022	$2,340.00

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
12/02/2022	$194,403.33	12/14/2022	$173,246.19	12/23/2022	$113,492.92
12/05/2022	$198,601.38	12/15/2022	$164,989.63	12/27/2022	$112,382.68
12/07/2022	$204,086.42	12/16/2022	$166,166.31	12/28/2022	$112,332.23
12/08/2022	$212,018.82	12/19/2022	$172,063.52	12/29/2022	$113,328.68
12/09/2022	$167,138.39	12/20/2022	$165,125.44	12/30/2022	$88,739.03
12/12/2022	$167,454.74	12/21/2022	$159,749.44		
12/13/2022	$170,426.79	12/22/2022	$114,567.39		

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

Account Title

Capistrano Bay Community Services Dist

Merry Christmas from F&M Bank.

Business Interest on Checking Summary

Account Number	[redacted]3278	Number of Enclosures	0
Beginning Balance	317,862.09	Statement Dates	12/01/22 thru 12/31/22
3 Deposits/Credits	496,627.16	Days in the statement period	31
1 Checks/Debits	72.42	Average Ledger	550,786.45
Service Charge	0.00	Interest Earned	23.39
Interest Paid	23.39	Annual Percentage Yield Returned	0.05%
Ending Balance	814,440.22	2022 Interest Paid	210.50

Deposits and Other Credits

Date	Description	Amount
12/01	County of Orange 7956000928 20221129020662CAPISTRANO BA EDI PYMNT 09100001763CCD	104,594.78
12/08	County of Orange 7956000928 20221206020703CAPISTRANO BA EDI PYMNT 09100001478CCD	4,274.90
12/22	County of Orange 7956000928 20221220020794CAPISTRANO BA EDI PYMNT 09100001544CCD	387,757.48
12/31	Interest Deposit	23.39

Business Interest on Checking [redacted]3278 (continued)

Checks and Other Debits

Date	Description	Amount
12/05	Account Analysis Charge	72.42-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/01	422,456.87	12/08	426,659.35	12/31	814,440.22
12/05	422,384.45	12/22	814,416.83		

Interest Rate Summary

Date	Rate
11/30	0.050000%

End of Statement

Thank you for banking with Farmers & Merchants Bank.