

ITEM 8a

FINANCIAL REPORT THROUGH

March 31, 2023

FOR APRIL MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 03/31/2023

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	129,743.31
Reserve Cash	576,466.31
Total Cash	940,186.23
Accounts Receivable	3,510.18
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	3,766,617.74
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	-4,824.80
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
Total Liabilities	-1,787.40
Capital	
Retained Earnings	1,195,592.52
Appfolio Opening Balance Equity	204,137.86

Balance Sheet

Account Name	Balance
Net Investment in Cap Assets	3,801,121.58
Debt Contra Account	-981,500.77
Unrestricted - Other	1,055,872.42
Calculated Retained Earnings	-62,996.14
Calculated Prior Years Retained Earnings	-1,443,822.33
Total Capital	3,768,405.14
TOTAL LIABILITIES & CAPITAL	3,766,617.74

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 Mar 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	Mar 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	5,919.93	226,302.69
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	88,134.92	836,632.36
Development Impact Fee	0.00	1,872.00	1,100.00	0.00	0.00	0.00	0.00	0.00	4,841.00	7,813.00
Transponder Revenue	0.00	40.00	620.00	0.00	0.00	680.00	0.00	400.00	0.00	1,740.00
Interest Income	449.05	13.78	9.93	804.72	13.37	23.39	1,245.35	26.37	23.79	2,609.75
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	36,110.00	6,265.00	4,000.00	2,500.00	48,875.00
Late Fees/Misc Revenue/Parking Fee	0.00	90.00	0.00	100.00	30.00	30.00	0.00	250.00	100.00	600.00
Summer Trash Collection	110.00	440.00	1,430.00	1,100.00	220.00	330.00	110.00	110.00	0.00	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	101,519.64	1,128,422.80
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	101,519.64	1,128,422.80
Expense										
UTILITIES										
Electricity/LS & Guard Shack	271.12	288.96	203.73	243.68	265.12	332.26	529.90	582.04	564.17	3,280.98
Electricity/ Street Lights	742.36	742.19	742.19	742.19	742.19	742.19	742.19	843.70	844.83	6,884.03
Gas	573.60	498.35	502.87	550.79	456.61	520.03	577.78	949.82	679.45	5,309.30
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	5,150.61	50,082.92
Water/Sewer	647.80	650.75	1,099.24	-464.68	592.32	-386.82	-337.80	-462.75	-419.69	918.37

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 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	6,819.37	66,475.60
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	44,209.03	409,670.82
Security/DwellingLIVE Lic Fee	607.12	607.12	607.12	637.48	637.48	637.48	637.48	637.48	637.48	5,646.24
Security/DwellingLIVE Guest Passes	0.00	0.00	948.81	0.00	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	0.00	13,540.00
Security/Contingencies	187.73	218.62	409.93	195.40	167.55	150.03	214.54	102.22	181.80	1,827.82
Security/Radar Certification	95.00	0.00	91.59	0.00	75.43	91.59	0.00	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	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	0.00	418.90
Security/July 4 Allowance	881.44	0.00	844.56	0.00	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	0.00	2,284.31
Communications-Phone/Internet	246.97	246.90	369.90	369.90	356.31	252.41	307.41	309.01	309.01	2,767.82
Bank Charges	0.00	0.00	11.94	41.29	33.97	72.42	20.69	0.00	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	2,355.00	13,305.00
Contibution-CBRA Annual Mtg	0.00	2,500.00	0.00	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	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	192.88	1,735.92
Legal Fees/Owen/Schwerdtfeger	0.00	0.00	0.00	0.00	1,200.00	0.00	0.00	0.00	510.00	1,710.00
Liability Ins/EQ-Flood	20,240.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,240.64
Memberships (LAFCO/Carb/	2,426.60	36.00	18.00	257.88	5,610.99	258.00	558.00	301.54	77.99	9,545.00

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Total
CSDA)										
MHTL Survey/LCP Committee	0.00	8,400.00	0.00	0.00	0.00	0.00	0.00	0.00	6,710.00	15,110.00
Property Management Contract	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	19,800.00
Police Uniforms	292.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	459.55	751.68
Photo Copying	815.58	129.30	48.49	0.00	27.91	0.00	17.33	27.84	371.74	1,438.19
Office Equip (Computer, Etc)	0.00	0.00	0.00	0.00	197.96	112.04	0.00	0.00	0.00	310.00
Office Supplies	137.27	159.69	68.35	402.11	278.06	385.55	0.00	184.82	76.19	1,692.04
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	48,343.00	0.00	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	0.00	1,130.69
Website Hosting	0.00	0.00	0.00	0.00	449.88	0.00	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	125.00	3,995.00
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	58,415.67	593,783.58
Loan Fees	0.00	0.00	1,980.00	0.00	1,440.00	1,225.00	0.00	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	2,340.00	21,060.00
Landscape Extras (Western)	0.00	0.00	0.00	202.00	663.74	0.00	560.00	0.00	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	0.00	885.00
Palm Tree Trimming	0.00	0.00	0.00	3,429.59	0.00	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	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	1,950.00	4,700.00
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	4,290.00	31,364.05
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	0.00	5,663.60

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Total
Lighting/Holiday @ Gate Entry	0.00	0.00	3,777.75	0.00	3,777.75	353.11	0.00	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	0.00	160.00
Plumbing Repair	0.00	0.00	0.00	282.50	315.52	0.00	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	0.00	2,202.50
Beach Cleanup	0.00	0.00	750.00	0.00	200.00	185.00	0.00	0.00	300.00	1,435.00
Gate Repairs/ Maint. (ALL)	0.00	187.65	187.65	0.00	316.20	145.38	487.04	0.00	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	1,285.00	11,565.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	2,178.00
Patrol Vehical Maintenance	1,251.44	0.00	2,753.05	0.00	0.00	164.82	178.52	178.21	267.40	4,793.44
Mutt Mitt Disposable Bags	0.00	0.00	0.00	698.31	0.00	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	130.00	4,508.75
Drain/Catch Basin/ Filter Maint	0.00	0.00	0.00	0.00	1,365.00	0.00	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	0.00	350.00
Pavement Maintenance	325.00	0.00	-325.00	0.00	5,445.00	0.00	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	439.00	4,184.00
Signage	0.00	-65.26	0.00	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	51.46	327.59
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	2,714.86	54,641.48
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	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	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	0.00	1,180.00

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Total
Payroll Processing Fees	223.88	223.89	223.89	223.89	311.84	353.48	223.89	223.89	239.59	2,248.24
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	1,365.25	10,732.52
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	7,999.34	71,994.06
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	5,695.00	27,578.88
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	4,152.00	34,224.00
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	2,198.02	20,681.93
Training/Seminars/Travel/Meals	13.91	0.00	0.00	143.24	0.00	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	21,649.20	168,796.78
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	5,600.00	229,430.40
Shoreline Protection Engineering	0.00	0.00	0.00	866.00	0.00	0.00	0.00	490.00	0.00	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	5,600.00	230,786.40
LAND										
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	18,790.59	0.00	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	0.00	0.00	15,773.64
Total LAND	0.00	0.00	0.00	0.00	34,564.23	0.00	0.00	0.00	0.00	34,564.23
Total Operating Expense	116,028.01	139,447.48	92,119.76	200,651.18	156,140.98	118,782.65	162,208.50	107,089.46	99,489.10	1,191,957.12
NOI - Net Operating Income	-76,720.34	-125,844.88	49,329.96	-180,784.11	976.00	442,464.84	-77,388.44	-97,597.89	2,030.54	-63,534.32
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	101,519.64	1,128,422.80
Total Expense	116,028.01	139,447.48	92,119.76	200,651.18	156,140.98	118,782.65	162,208.50	107,089.46	99,489.10	1,191,957.12
Net Income	-76,720.34	-125,844.88	49,329.96	-180,784.11	976.00	442,464.84	-77,388.44	-97,597.89	2,030.54	-63,534.32

Annual Budget - Comparative

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

As of: Mar 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	88,134.92	101,959.66	-13,824.74	836,632.36	917,637.02	-81,004.66	1,223,516.00
Development Impact Fee	4,841.00	2,583.33	2,257.67	7,813.00	23,250.01	-15,437.01	31,000.00
Transponder Revenue	0.00	333.33	-333.33	1,740.00	3,000.01	-1,260.01	4,000.00
Infrastructure Protect. from SLR	0.00	19,328.75	-19,328.75	0.00	173,958.75	-173,958.75	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	23.79	83.33	-59.54	2,609.75	750.01	1,859.74	1,000.00
Parking - Permits & OCTA Fees	0.00	4,104.16	-4,104.16	48,875.00	36,937.52	11,937.48	49,250.00
Late Fees/Misc Revenue/ Parking Fee	0.00	0.00	0.00	600.00	0.00	600.00	0.00
Summer Trash Collection	0.00	320.83	-320.83	3,850.00	2,887.51	962.49	3,850.00
Total INCOME	92,999.71	128,713.39	-35,713.68	1,128,960.98	1,385,799.83	-256,838.85	1,777,415.00
Total Operating Income	92,999.71	128,713.39	-35,713.68	1,128,960.98	1,385,799.83	-256,838.85	1,777,415.00
Expense							
UTILITIES							
Electricity/LS & Guard Shack	564.17	321.00	-243.17	3,280.98	2,889.00	-391.98	3,852.00
Electricity/ Street Lights	844.83	764.00	-80.83	6,884.03	6,876.00	-8.03	9,168.00
Gas	679.45	427.00	-252.45	5,309.30	3,843.00	-1,466.30	5,124.00
Trash Services	5,150.61	5,148.16	-2.45	50,082.92	46,333.52	-3,749.40	61,778.00
Water/Sewer	-419.69	547.50	967.19	918.37	4,927.50	4,009.13	6,570.00
Total UTILITIES	6,819.37	7,207.66	388.29	66,475.60	64,869.02	-1,606.58	86,492.00
GENERAL & ADMIN							
Security/Allied Contract	44,209.03	45,510.50	1,301.47	409,670.82	409,594.50	-76.32	546,126.00
Security/DwellingLIVE Lic Fee	637.48	607.08	-30.40	5,646.24	5,463.76	-182.48	7,285.00
Security/DwellingLIVE Guest	0.00	158.33	158.33	948.81	1,425.01	476.20	1,900.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Passes							
Security/Bonuses for Staff	0.00	0.00	0.00	13,540.00	12,500.00	-1,040.00	12,500.00
Security/Contingencies	181.80	541.66	359.86	1,827.82	4,875.02	3,047.20	6,500.00
Security/Radar Certification	0.00	33.33	33.33	353.61	300.01	-53.60	400.00
Security/Transponders	0.00	200.00	200.00	2,361.90	1,800.00	-561.90	2,400.00
Security/Trans (Reader Service)	0.00	50.00	50.00	418.90	450.00	31.10	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	1,312.51	-971.80	1,750.00
Communications-Phone/Internet	309.01	383.33	74.32	2,767.82	3,450.01	682.19	4,600.00
Bank Charges	0.00	8.33	8.33	180.31	75.01	-105.30	100.00
Auditing Services (RAMS)	2,355.00	1,029.16	-1,325.84	13,305.00	9,262.52	-4,042.48	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	4.16	4.16	0.00	37.52	37.52	50.00
Equipment - Copy Machine Lease	192.88	216.66	23.78	1,735.92	1,950.02	214.10	2,600.00
Document Management	0.00	25.00	25.00	0.00	225.00	225.00	300.00
Legal Fees/Owen/Schwerdtfeger	510.00	1,250.00	740.00	1,710.00	11,250.00	9,540.00	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)	77.99	844.16	766.17	9,545.00	7,597.52	-1,947.48	10,130.00
MHTL Survey/LCP Committee	6,710.00	0.00	-6,710.00	15,110.00	13,400.00	-1,710.00	13,400.00
Property Management Contract	2,200.00	2,325.00	125.00	19,800.00	20,925.00	1,125.00	27,900.00
Police Uniforms	459.55	41.66	-417.89	751.68	375.02	-376.66	500.00
Photo Copying	371.74	200.00	-171.74	1,438.19	1,800.00	361.81	2,400.00
Office Equip (Computer, Etc)	0.00	333.33	333.33	310.00	3,000.01	2,690.01	4,000.00
Office Supplies	76.19	166.66	90.47	1,692.04	1,500.02	-192.02	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	166.66	166.66	0.00	1,500.02	1,500.02	2,000.00
Notices to Community	0.00	143.75	143.75	1,130.69	1,293.75	163.06	1,725.00
Website Hosting	0.00	166.66	166.66	449.88	1,500.02	1,050.14	2,000.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	3,995.00	3,375.00	-620.00	4,500.00
Misc General Expenses	0.00	33.33	33.33	0.00	300.01	300.01	400.00
Total GENERAL & ADMIN	58,415.67	54,959.58	-3,456.09	593,783.58	604,742.26	10,958.68	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	21,060.00	21,060.00	0.00	28,080.00
Landscape Extras (Western)	0.00	279.16	279.16	1,425.74	2,512.52	1,086.78	3,350.00
Landscape Misc (Luna & McGee)	0.00	125.00	125.00	885.00	1,125.00	240.00	1,500.00
Palm Tree Trimming	0.00	458.33	458.33	3,429.59	4,125.01	695.42	5,500.00
Irrigation Repairs (Western)	0.00	333.33	333.33	-136.28	3,000.01	3,136.29	4,000.00
Wht Fly / Bamboo Trmnt RPW	1,950.00	458.33	-1,491.67	4,700.00	4,125.01	-574.99	5,500.00
Total LANDSCAPE MAINTENANCE	4,290.00	3,994.15	-295.85	31,364.05	35,947.55	4,583.50	47,930.00
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	0.00	291.66	291.66	5,663.60	2,625.02	-3,038.58	3,500.00
Lighting/Holiday @ Gate Entry	0.00	566.66	566.66	7,908.61	5,100.02	-2,808.59	6,800.00
Electrical Repair	0.00	41.66	41.66	160.00	375.02	215.02	500.00
Painting/Re-Oiling Woodwork	0.00	983.33	983.33	0.00	8,850.01	8,850.01	11,800.00
Plumbing Repair	0.00	41.66	41.66	598.02	375.02	-223.00	500.00
Roof Repair	0.00	458.33	458.33	0.00	4,125.01	4,125.01	5,500.00
Block Wall & Fence Repair	0.00	166.66	166.66	2,202.50	1,500.02	-702.48	2,000.00
Beach Cleanup	300.00	1,250.00	950.00	1,435.00	11,250.00	9,815.00	15,000.00
Computer Consultant	0.00	83.33	83.33	0.00	750.01	750.01	1,000.00
Gate Repairs/Maint. (ALL)	0.00	163.33	163.33	1,323.92	1,470.01	146.09	1,960.00
Street Sweeping	1,285.00	1,300.00	15.00	11,565.00	11,700.00	135.00	15,600.00
Driveway Pressure Wash	242.00	266.66	24.66	2,178.00	2,400.02	222.02	3,200.00
Patrol Vehical Maintenance	267.40	112.50	-154.90	4,793.44	1,012.50	-3,780.94	1,350.00
Fire Extinguisher Refills	0.00	15.83	15.83	0.00	142.51	142.51	190.00
Mutt Mitt Disposable Bags	0.00	145.83	145.83	698.31	1,312.51	614.20	1,750.00
Misc Maintenance	130.00	333.33	203.33	4,508.75	3,000.01	-1,508.74	4,000.00
Drain/Catch Basin/Filter Maint	0.00	591.66	591.66	1,365.00	5,325.02	3,960.02	7,100.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Sand Grading/Tractor Service	0.00	166.66	166.66	350.00	1,500.02	1,150.02	2,000.00
Pavement Maintenance	0.00	1,750.00	1,750.00	5,445.00	15,750.00	10,305.00	21,000.00
Pest Control	439.00	480.33	41.33	4,184.00	4,323.01	139.01	5,764.00
Signage	0.00	25.00	25.00	-65.26	225.00	290.26	300.00
Small Tools & Equipment	51.46	33.33	-18.13	327.59	300.01	-27.58	400.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	2,250.00	2,250.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	2,714.86	9,517.75	6,802.89	54,641.48	85,660.75	31,019.27	114,214.00
PLANNED IMPROVEMENTS							
Block Wall Repairs	0.00	250.00	250.00	0.00	2,250.00	2,250.00	3,000.00
District Admin Office Int Wrk	0.00	333.33	333.33	0.00	3,000.01	3,000.01	4,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	3,000.01	3,000.01	4,000.00
Storm Drain Repairs from High Tides	0.00	1,000.00	1,000.00	6,900.00	9,000.00	2,100.00	12,000.00
Total PLANNED IMPROVEMENTS	0.00	1,916.66	1,916.66	6,900.00	17,250.02	10,350.02	23,000.00
EMPLOYEE EXPENSES							
Workers Comp Insurance	0.00	318.16	318.16	1,180.00	2,863.52	1,683.52	3,818.00
Payroll Processing Fees	239.59	233.33	-6.26	2,248.24	2,100.01	-148.23	2,800.00
Payroll Tax Expense	1,365.25	1,458.66	93.41	10,732.52	13,128.02	2,395.50	17,504.00
Salary/Wages (Manager)	7,999.34	7,983.33	-16.01	71,994.06	71,850.01	-144.05	95,800.00
Salary/Wages (Officer)	5,695.00	4,332.66	-1,362.34	27,578.88	38,994.02	11,415.14	51,992.00
Salary/Wages (Admin Asstnt)	4,152.00	3,882.66	-269.34	34,224.00	34,944.02	720.02	46,592.00
Health Insurance	2,198.02	2,500.00	301.98	20,681.93	22,500.00	1,818.07	30,000.00
Training/Seminars/Travel/Meals	0.00	25.00	25.00	157.15	225.00	67.85	300.00
Total EMPLOYEE EXPENSES	21,649.20	20,733.80	-915.40	168,796.78	186,604.60	17,807.82	248,806.00
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	5,679.33	5,679.33	0.00	51,114.01	51,114.01	68,152.00
Shoreline Protection Consultants	5,600.00	25,000.00	19,400.00	229,430.40	225,000.00	-4,430.40	300,000.00
Shoreline Protection Engineering	0.00	4,166.66	4,166.66	1,356.00	37,500.02	36,144.02	50,000.00
Total NON-OPERATIONAL ITEMS	5,600.00	34,845.99	29,245.99	230,786.40	313,614.03	82,827.63	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)	0.00	0.00	0.00	15,773.64	0.00	-15,773.64	0.00
Total LAND	0.00	0.00	0.00	34,564.23	18,800.00	-15,764.23	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	99,489.10	133,175.59	33,686.49	1,191,957.12	1,343,288.23	151,331.11	1,777,415.00
Total Operating Income	92,999.71	128,713.39	-35,713.68	1,128,960.98	1,385,799.83	-256,838.85	1,777,415.00
Total Operating Expense	99,489.10	133,175.59	33,686.49	1,191,957.12	1,343,288.23	151,331.11	1,777,415.00
NOI - Net Operating Income	-6,489.39	-4,462.20	-2,027.19	-62,996.14	42,511.60	-105,507.74	0.00
Total Income	92,999.71	128,713.39	-35,713.68	1,128,960.98	1,385,799.83	-256,838.85	1,777,415.00
Total Expense	99,489.10	133,175.59	33,686.49	1,191,957.12	1,343,288.23	151,331.11	1,777,415.00
Net Income	-6,489.39	-4,462.20	-2,027.19	-62,996.14	42,511.60	-105,507.74	0.00



2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 03/31/2023

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

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	\$188,261.00

HOA CHECKING-XXXXXX2066

Account Summary

Date	Description	Amount
03/01/2023	Beginning Balance	\$67,436.52
	11 Credit(s) This Period	\$209,670.80
	50 Debit(s) This Period	\$88,846.32
03/31/2023	Ending Balance	\$188,261.00

Deposits

Date	Description	Amount
03/27/2023	MOBILE DEPOSIT	\$300.00
03/28/2023	MOBILE DEPOSIT	\$1,926.00

Electronic Credits

Date	Description	Amount
03/01/2023	Compass Property Net Settle 000017173438210	\$375.00
03/02/2023	LOCKBOX DEPOSIT	\$1,000.00
03/02/2023	Wire Transfer In 63979289 CAPISTRANO BAY COMMUNITY SERVICES	\$200,000.00
03/08/2023	LOCKBOX DEPOSIT	\$375.00
03/15/2023	APPFOLIO INC XXXXXX1536 2QF1QQAT32PQWDQ	\$913.18
03/27/2023	LOCKBOX DEPOSIT	\$1,076.35
03/31/2023	Compass Property Net Settle 000017465343426	\$1,076.35
03/31/2023	LOCKBOX DEPOSIT	\$2,615.00

Other Credits

Date	Description	Amount
03/02/2023	XX8611 POS CHK PURCHAS STAPLES 0385 SAN JUAN CAPI CA 08159433 268108	\$13.92



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



HOA CHECKING-XXXXXX2066 (continued)

Electronic Debits

Date	Description	Amount
03/01/2023	XX8660 POS CHK PURCHAS AMAZON.COM* HD20L SEATTLE WA 00000101 PMO1CW7FWAIZ	\$19.38
03/02/2023	1800 CALPERS 100000017088313	\$2,198.02
03/02/2023	Compass Property Settlement 000017254286186	\$2,200.00
03/03/2023	Rentokil North A WWP* Wester beef4e32c1047c	\$372.00
03/03/2023	XX8611 POS CHK PURCHAS ARCO #42057 SAN CLEMENTE CA ARCO4205 001725	\$70.26
03/06/2023	DWELLINGLIVE ACH 8009924384 0620001052	\$637.48
03/10/2023	USBEquipFinance CNTRCT PMT 500-0656919-000	\$192.88
03/10/2023	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 54477101 077101	\$67.00
03/10/2023	XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CAPI CA 0429013 022067	\$69.69
03/13/2023	SD GAS & ELEC PAID SDGE 005194379635	\$24.31
03/13/2023	SOUTH COAST WATE SOUTH COAS I3D09D3304331	\$72.89
03/13/2023	SOUTH COAST WATE SOUTH COAS L3D09D3459194	\$218.98
03/13/2023	SD GAS & ELEC PAID SDGE 008454115307	\$564.17
03/14/2023	XX8660 DDA RECURR OC REGISTER SUBS 714-796-7777 CA 00000000 042548	\$18.00
03/15/2023	SOUTH COAST WATE SOUTH COAS I3D13E3924083	\$173.74
03/15/2023	SO CAL GAS SIMPLEPAY 058140308279058	\$679.45
03/16/2023	CAPISTRANO BAY C IMPOUND	\$126.16
03/16/2023	CAPISTRANO BAY C IMPOUND	\$2,458.21
03/16/2023	CAPISTRANO BAY C IMPOUND	\$7,165.89
03/16/2023	XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CA 93042913 073073	\$52.10
03/16/2023	XX8611 POS CHK PURCHAS ARCO #42345 AMPM DANA POINT CA ARCO4234 063904	\$75.89
03/16/2023	XX8660 POS CHK PURCHAS SAFE LIFE DEFENS 702-8294029 NV 77437957 060712	\$459.55
03/20/2023	COX COMM ORG BANKDRAFT 333045628502001	\$309.01
03/20/2023	SD GAS & ELEC PAID SDGE 005466041355	\$820.52
03/20/2023	XX8611 POS CHK PURCHAS ARCO #42057 SAN CLEMENTE CA ARCO4205 096963	\$58.57
03/20/2023	XX8660 POS CHK PURCHAS WWW COSTCO COM 800-955-2292 WA 00000000 065610	\$59.99
03/20/2023	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 002876	\$66.47
03/23/2023	XX8660 POS CHK PURCHAS U-HAUL MOVING & SAN CLEMENT CA 86928509 028509	\$4.26
03/24/2023	XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CA 93042913 229293	\$62.68
03/24/2023	XX8660 POS CHK PURCHAS THE UPS STORE 44 949-3666877 CA 75525820 070239	\$371.74
03/27/2023	CR & R INCORPORA CRR INCORP 8300127893	\$588.83
03/27/2023	CR & R INCORPORA CRR INCORP 8300092766	\$4,561.78
03/28/2023	XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CAPI CA 0429013 042921	\$60.01
03/30/2023	CAPISTRANO BAY C IMPOUND	\$113.43
03/30/2023	CAPISTRANO BAY C IMPOUND	\$2,470.10
03/30/2023	CAPISTRANO BAY C IMPOUND	\$7,117.39
03/31/2023	XX8611 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 000243	\$32.30

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1453	03/08/2023	\$44,026.74	1458	03/07/2023	\$2,340.00	1463	03/31/2023	\$510.00
1454	03/22/2023	\$490.00	1459	03/20/2023	\$182.29	1464	03/17/2023	\$660.00
1455	03/08/2023	\$638.00	1460	03/24/2023	\$1,527.00	1474*	03/31/2023	\$19.16
1456	03/08/2023	\$3,185.00	1461	03/27/2023	\$400.00			
1457	03/07/2023	\$125.00	1462	03/20/2023	\$130.00			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
03/01/2023	\$67,792.14	03/13/2023	\$212,178.64	03/23/2023	\$199,101.72
03/02/2023	\$264,408.04	03/14/2023	\$212,160.64	03/24/2023	\$197,140.30
03/03/2023	\$263,965.78	03/15/2023	\$212,220.63	03/27/2023	\$192,966.04
03/06/2023	\$263,328.30	03/16/2023	\$201,882.83	03/28/2023	\$194,832.03
03/07/2023	\$260,863.30	03/17/2023	\$201,222.83	03/30/2023	\$185,131.11
03/08/2023	\$213,388.56	03/20/2023	\$199,595.98	03/31/2023	\$188,261.00
03/10/2023	\$213,058.99	03/22/2023	\$199,105.98		

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

Unlock Your Home's Equity
F&M Home Equity Line of Credit
See insert for more details

Business Interest on Checking Summary

Account Number	[REDACTED] 3278	Number of Enclosures	0
Beginning Balance	688,307.60	Statement Dates	3/01/23 thru 4/02/23
1 Deposits/Credits	88,134.92	Days in the statement period	33
1 Checks/Debits	200,000.00	Average Ledger	561,137.08
Service Charge	0.00	Interest Earned	25.37
Interest Paid	23.79	Annual Percentage Yield Returned	0.05%
Ending Balance	576,466.31	2023 Interest Paid	79.58

Deposits and Other Credits

Date	Description	Amount
3/09	County of Orange 7956000928 20230307021226CAPISTRANO BA EDI PYMNT 09100001487CCD	88,134.92
3/31	Interest Deposit	23.79

Business Interest on Checking [REDACTED] 3278 (continued)

Checks and Other Debits

Date	Description	Amount
3/02	OLB Outgoing Wire-eNotice Sunwest Bank 000000000 20230302L2LFFM1C000137	200,000.00-

Checking Account Daily Balances

Date	Balance	Date	Balance
3/01	688,307.60	3/09	576,442.52
3/02	488,307.60	3/31	576,466.31

Interest Rate Summary

Date	Rate
2/28	0.050000%

End of Statement

Thank you for banking with Farmers & Merchants Bank.



Download the App
FMB-Mobile 2.0



F&M Bank does not charge for this service, however, your wireless carrier may charge you fees related to this service.