

ITEM 8a

FINANCIAL REPORT THROUGH

April 30, 2023

FOR MAY MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 04/30/2023

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	235,553.57
Operating Cash	222,084.21
Reserve Cash	764,139.84
Total Cash	1,221,777.62
Accounts Receivable	2,972.00
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	4,047,670.95
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	-5,673.57
OTHER CURRENT LIABILITIES	
Accrued Vacation	0.40
Encroachment Permit Deposit	1,500.00
Total OTHER CURRENT LIABILITIES	1,500.40
Prepaid Income	1,287.00
Total Liabilities	-2,886.17
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	219,155.84
Calculated Prior Years Retained Earnings	-1,443,822.33
Total Capital	4,050,557.12
TOTAL LIABILITIES & CAPITAL	4,047,670.95

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 Apr 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	Apr 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	538.18	226,840.87
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	387,658.09	1,224,290.45
Development Impact Fee	0.00	1,872.00	1,100.00	0.00	0.00	0.00	0.00	0.00	4,841.00	0.00	7,813.00
Transponder Revenue	0.00	40.00	620.00	0.00	0.00	680.00	0.00	400.00	0.00	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	1,605.71	4,215.46
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	0.00	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	0.00	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	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	389,801.98	1,518,224.78
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	389,801.98	1,518,224.78
Expense											
UTILITIES											
Electricity/LS & Guard Shack	271.12	288.96	203.73	243.68	265.12	332.26	529.90	582.04	564.17	483.60	3,764.58
Electricity/ Street Lights	742.36	742.19	742.19	742.19	742.19	742.19	742.19	843.70	844.83	844.83	7,728.86
Gas	573.60	498.35	502.87	550.79	456.61	520.03	577.78	949.82	679.45	429.33	5,738.63
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	5,161.74	55,244.66

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	Total
Water/Sewer	647.80	650.75	1,099.24	-464.68	592.32	-386.82	-337.80	-462.75	-419.69	-414.22	504.15
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	6,505.28	72,980.88
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	44,209.03	453,879.85
Security/DwellingLIVE Lic Fee	607.12	607.12	607.12	637.48	637.48	637.48	637.48	637.48	637.48	637.48	6,283.72
Security/DwellingLIVE Guest Passes	0.00	0.00	948.81	0.00	0.00	0.00	0.00	0.00	0.00	948.81	1,897.62
Security/Bonuses for Staff	0.00	0.00	0.00	0.00	0.00	4,500.00	9,040.00	0.00	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	109.47	1,937.29
Security/Radar Certification	95.00	0.00	91.59	0.00	75.43	91.59	0.00	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	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	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	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	864.38	3,148.69
Communications-Phone/Internet	246.97	246.90	369.90	369.90	356.31	252.41	307.41	309.01	309.01	309.01	3,076.83
Bank Charges	0.00	0.00	11.94	41.29	33.97	72.42	20.69	0.00	0.00	13.31	193.62
Auditing Services (RAMS)	0.00	0.00	0.00	4,750.00	0.00	5,500.00	700.00	0.00	2,355.00	0.00	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	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	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	192.88	1,928.80

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	Total
Legal Fees/ Owen/ Schwerdtfeger	0.00	0.00	0.00	0.00	1,200.00	0.00	0.00	0.00	510.00	0.00	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	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	77.99	18.00	9,563.00
MHTL Survey/ LCP Committee	0.00	8,400.00	0.00	0.00	0.00	0.00	0.00	0.00	6,710.00	0.00	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	2,200.00	22,000.00
Police Uniforms	292.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	459.55	0.00	751.68
Photo Copying	815.58	129.30	48.49	0.00	27.91	0.00	17.33	27.84	371.74	1,871.56	3,309.75
Office Equip (Computer, Etc)	0.00	0.00	0.00	0.00	197.96	112.04	0.00	0.00	0.00	1,220.63	1,530.63
Office Supplies	137.27	159.69	68.35	402.11	278.06	385.55	0.00	184.82	76.19	344.07	2,036.11
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	48,343.00	0.00	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	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	359.76	809.64
Board Mtg Rm Rental/Stipend	125.00	125.00	125.00	0.00	125.00	3,120.00	125.00	125.00	125.00	125.00	4,120.00
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	53,423.39	647,206.97
Loan Fees	0.00	0.00	1,980.00	0.00	1,440.00	1,225.00	0.00	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	2,340.00	23,400.00
Landscape Extras (Western)	0.00	0.00	0.00	202.00	663.74	0.00	560.00	0.00	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	1,405.00	2,290.00
Palm Tree	0.00	0.00	0.00	3,429.59	0.00	0.00	0.00	0.00	0.00	0.00	3,429.59

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	Total
Trimming											
Irrigation Repairs (Western)	0.00	-136.28	0.00	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	0.00	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	3,745.00	35,109.05
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	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	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	0.00	160.00
Painting/Re-Oiling Woodwork	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,510.00	14,510.00
Plumbing Repair	0.00	0.00	0.00	282.50	315.52	0.00	0.00	0.00	0.00	0.00	598.02
Roof Repair	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,841.90	3,841.90
Block Wall & Fence Repair	115.23	0.00	0.00	2,087.27	0.00	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	225.00	1,660.00
Gate Repairs/ Maint. (ALL)	0.00	187.65	187.65	0.00	316.20	145.38	487.04	0.00	0.00	372.45	1,696.37
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	1,285.00	12,850.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	2,420.00
Patrol Vehical Maintenance	1,251.44	0.00	2,753.05	0.00	0.00	164.82	178.52	178.21	267.40	171.90	4,965.34
Mutt Mitt Disposable Bags	0.00	0.00	0.00	698.31	0.00	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	1,140.91	5,649.66
Drain/Catch	0.00	0.00	0.00	0.00	1,365.00	0.00	0.00	0.00	0.00	0.00	1,365.00

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	Total
Basin/Filter Maint											
Sand Grading/ Tractor Service	0.00	0.00	0.00	0.00	350.00	0.00	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	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	439.00	4,623.00
Signage	0.00	-65.26	0.00	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	0.00	327.59
Winter Roadway Cleanup (Flood)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	285.00	285.00
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	22,513.16	77,154.64
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	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	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	0.00	1,180.00
Payroll Processing Fees	223.88	223.89	223.89	223.89	311.84	353.48	223.89	223.89	239.59	239.59	2,487.83
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	1,250.54	11,983.06
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	7,999.34	79,993.40
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	4,723.50	32,302.38
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	3,624.00	37,848.00
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	2,198.02	22,879.95
Training/	13.91	0.00	0.00	143.24	0.00	0.00	0.00	0.00	0.00	0.00	157.15

Income Statement - 12 Month

Account Name	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	Total
Seminars/ Travel/Meals											
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	20,034.99	188,831.77
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	890.00	230,320.40
Shoreline Protection Engineering	0.00	0.00	0.00	866.00	0.00	0.00	0.00	490.00	0.00	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	890.00	231,676.40
LAND											
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	18,790.59	0.00	0.00	0.00	0.00	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	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	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	107,111.82	1,299,068.94
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	282,690.16	219,155.84
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	389,801.98	1,518,224.78
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	107,111.82	1,299,068.94
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	282,690.16	219,155.84

Annual Budget - Comparative

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

As of: Apr 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	387,658.09	101,959.66	285,698.43	1,224,290.45	1,019,596.68	204,693.77	1,223,516.00
Development Impact Fee	0.00	2,583.33	-2,583.33	7,813.00	25,833.34	-18,020.34	31,000.00
Transponder Revenue	0.00	333.33	-333.33	1,740.00	3,333.34	-1,593.34	4,000.00
Infrastructure Protect. from SLR	0.00	19,328.75	-19,328.75	0.00	193,287.50	-193,287.50	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	1,605.71	83.33	1,522.38	4,215.46	833.34	3,382.12	1,000.00
Parking - Permits & OCTA Fees	0.00	4,104.16	-4,104.16	48,875.00	41,041.68	7,833.32	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	3,208.34	641.66	3,850.00
Total INCOME	389,263.80	128,713.39	260,550.41	1,518,224.78	1,514,513.22	3,711.56	1,777,415.00
Total Operating Income	389,263.80	128,713.39	260,550.41	1,518,224.78	1,514,513.22	3,711.56	1,777,415.00
Expense							
UTILITIES							
Electricity/LS & Guard Shack	483.60	321.00	-162.60	3,764.58	3,210.00	-554.58	3,852.00
Electricity/ Street Lights	844.83	764.00	-80.83	7,728.86	7,640.00	-88.86	9,168.00
Gas	429.33	427.00	-2.33	5,738.63	4,270.00	-1,468.63	5,124.00
Trash Services	5,161.74	5,148.16	-13.58	55,244.66	51,481.68	-3,762.98	61,778.00
Water/Sewer	-414.22	547.50	961.72	504.15	5,475.00	4,970.85	6,570.00
Total UTILITIES	6,505.28	7,207.66	702.38	72,980.88	72,076.68	-904.20	86,492.00
GENERAL & ADMIN							
Security/Allied Contract	44,209.03	45,510.50	1,301.47	453,879.85	455,105.00	1,225.15	546,126.00
Security/DwellingLIVE Lic Fee	637.48	607.08	-30.40	6,283.72	6,070.84	-212.88	7,285.00
Security/DwellingLIVE Guest	948.81	158.33	-790.48	1,897.62	1,583.34	-314.28	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	109.47	541.66	432.19	1,937.29	5,416.68	3,479.39	6,500.00
Security/Radar Certification	0.00	33.33	33.33	353.61	333.34	-20.27	400.00
Security/Transponders	0.00	200.00	200.00	2,361.90	2,000.00	-361.90	2,400.00
Security/Trans (Reader Service)	0.00	50.00	50.00	418.90	500.00	81.10	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	864.38	145.83	-718.55	3,148.69	1,458.34	-1,690.35	1,750.00
Communications-Phone/Internet	309.01	383.33	74.32	3,076.83	3,833.34	756.51	4,600.00
Bank Charges	13.31	8.33	-4.98	193.62	83.34	-110.28	100.00
Auditing Services (RAMS)	0.00	1,029.16	1,029.16	13,305.00	10,291.68	-3,013.32	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	41.68	41.68	50.00
Equipment - Copy Machine Lease	192.88	216.66	23.78	1,928.80	2,166.68	237.88	2,600.00
Document Management	0.00	25.00	25.00	0.00	250.00	250.00	300.00
Legal Fees/Owen/Schwerdtfeger	0.00	1,250.00	1,250.00	1,710.00	12,500.00	10,790.00	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)	18.00	844.16	826.16	9,563.00	8,441.68	-1,121.32	10,130.00
MHTL Survey/LCP Committee	0.00	0.00	0.00	15,110.00	13,400.00	-1,710.00	13,400.00
Property Management Contract	2,200.00	2,325.00	125.00	22,000.00	23,250.00	1,250.00	27,900.00
Police Uniforms	0.00	41.66	41.66	751.68	416.68	-335.00	500.00
Photo Copying	1,871.56	200.00	-1,671.56	3,309.75	2,000.00	-1,309.75	2,400.00
Office Equip (Computer, Etc)	1,220.63	333.33	-887.30	1,530.63	3,333.34	1,802.71	4,000.00
Office Supplies	344.07	166.66	-177.41	2,036.11	1,666.68	-369.43	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	1,666.68	1,666.68	2,000.00
Notices to Community	0.00	143.75	143.75	1,130.69	1,437.50	306.81	1,725.00
Website Hosting	359.76	166.66	-193.10	809.64	1,666.68	857.04	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	4,120.00	3,750.00	-370.00	4,500.00
Misc General Expenses	0.00	33.33	33.33	0.00	333.34	333.34	400.00
Total GENERAL & ADMIN	53,423.39	54,959.58	1,536.19	647,206.97	659,701.84	12,494.87	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	23,400.00	23,400.00	0.00	28,080.00
Landscape Extras (Western)	0.00	279.16	279.16	1,425.74	2,791.68	1,365.94	3,350.00
Landscape Misc (Luna & McGee)	1,405.00	125.00	-1,280.00	2,290.00	1,250.00	-1,040.00	1,500.00
Palm Tree Trimming	0.00	458.33	458.33	3,429.59	4,583.34	1,153.75	5,500.00
Irrigation Repairs (Western)	0.00	333.33	333.33	-136.28	3,333.34	3,469.62	4,000.00
Wht Fly / Bamboo Trmnt RPW	0.00	458.33	458.33	4,700.00	4,583.34	-116.66	5,500.00
Total LANDSCAPE MAINTENANCE	3,745.00	3,994.15	249.15	35,109.05	39,941.70	4,832.65	47,930.00
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	0.00	291.66	291.66	5,663.60	2,916.68	-2,746.92	3,500.00
Lighting/Holiday @ Gate Entry	0.00	566.66	566.66	7,908.61	5,666.68	-2,241.93	6,800.00
Electrical Repair	0.00	41.66	41.66	160.00	416.68	256.68	500.00
Painting/Re-Oiling Woodwork	14,510.00	983.33	-13,526.67	14,510.00	9,833.34	-4,676.66	11,800.00
Plumbing Repair	0.00	41.66	41.66	598.02	416.68	-181.34	500.00
Roof Repair	3,841.90	458.33	-3,383.57	3,841.90	4,583.34	741.44	5,500.00
Block Wall & Fence Repair	0.00	166.66	166.66	2,202.50	1,666.68	-535.82	2,000.00
Beach Cleanup	225.00	1,250.00	1,025.00	1,660.00	12,500.00	10,840.00	15,000.00
Computer Consultant	0.00	83.33	83.33	0.00	833.34	833.34	1,000.00
Gate Repairs/Maint. (ALL)	372.45	163.33	-209.12	1,696.37	1,633.34	-63.03	1,960.00
Street Sweeping	1,285.00	1,300.00	15.00	12,850.00	13,000.00	150.00	15,600.00
Driveway Pressure Wash	242.00	266.66	24.66	2,420.00	2,666.68	246.68	3,200.00
Patrol Vehical Maintenance	171.90	112.50	-59.40	4,965.34	1,125.00	-3,840.34	1,350.00
Fire Extinguisher Refills	0.00	15.83	15.83	0.00	158.34	158.34	190.00
Mutt Mitt Disposable Bags	0.00	145.83	145.83	698.31	1,458.34	760.03	1,750.00
Misc Maintenance	1,140.91	333.33	-807.58	5,649.66	3,333.34	-2,316.32	4,000.00
Drain/Catch Basin/Filter Maint	0.00	591.66	591.66	1,365.00	5,916.68	4,551.68	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	1,666.68	1,316.68	2,000.00
Pavement Maintenance	0.00	1,750.00	1,750.00	5,445.00	17,500.00	12,055.00	21,000.00
Pest Control	439.00	480.33	41.33	4,623.00	4,803.34	180.34	5,764.00
Signage	0.00	25.00	25.00	-65.26	250.00	315.26	300.00
Small Tools & Equipment	0.00	33.33	33.33	327.59	333.34	5.75	400.00
Winter Roadway Cleanup (Flood)	285.00	250.00	-35.00	285.00	2,500.00	2,215.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	22,513.16	9,517.75	-12,995.41	77,154.64	95,178.50	18,023.86	114,214.00
PLANNED IMPROVEMENTS							
Block Wall Repairs	0.00	250.00	250.00	0.00	2,500.00	2,500.00	3,000.00
District Admin Office Int Wrk	0.00	333.33	333.33	0.00	3,333.34	3,333.34	4,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	3,333.34	3,333.34	4,000.00
Storm Drain Repairs from High Tides	0.00	1,000.00	1,000.00	6,900.00	10,000.00	3,100.00	12,000.00
Total PLANNED IMPROVEMENTS	0.00	1,916.66	1,916.66	6,900.00	19,166.68	12,266.68	23,000.00
EMPLOYEE EXPENSES							
Workers Comp Insurance	0.00	318.16	318.16	1,180.00	3,181.68	2,001.68	3,818.00
Payroll Processing Fees	239.59	233.33	-6.26	2,487.83	2,333.34	-154.49	2,800.00
Payroll Tax Expense	1,250.54	1,458.66	208.12	11,983.06	14,586.68	2,603.62	17,504.00
Salary/Wages (Manager)	7,999.34	7,983.33	-16.01	79,993.40	79,833.34	-160.06	95,800.00
Salary/Wages (Officer)	4,723.50	4,332.66	-390.84	32,302.38	43,326.68	11,024.30	51,992.00
Salary/Wages (Admin Asstnt)	3,624.00	3,882.66	258.66	37,848.00	38,826.68	978.68	46,592.00
Health Insurance	2,198.02	2,500.00	301.98	22,879.95	25,000.00	2,120.05	30,000.00
Training/Seminars/Travel/ Meals	0.00	25.00	25.00	157.15	250.00	92.85	300.00
Total EMPLOYEE EXPENSES	20,034.99	20,733.80	698.81	188,831.77	207,338.40	18,506.63	248,806.00
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	5,679.33	5,679.33	0.00	56,793.34	56,793.34	68,152.00
Shoreline Protection Consultants	890.00	25,000.00	24,110.00	230,320.40	250,000.00	19,679.60	300,000.00
Shoreline Protection Engineering	0.00	4,166.66	4,166.66	1,356.00	41,666.68	40,310.68	50,000.00
Total NON-OPERATIONAL ITEMS	890.00	34,845.99	33,955.99	231,676.40	348,460.02	116,783.62	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	15,800.00	26.36	31,300.00
Total LAND	0.00	0.00	0.00	34,564.23	34,600.00	35.77	69,200.00
Total Operating Expense	107,111.82	133,175.59	26,063.77	1,299,068.94	1,476,463.82	177,394.88	1,777,415.00
Total Operating Income	389,263.80	128,713.39	260,550.41	1,518,224.78	1,514,513.22	3,711.56	1,777,415.00
Total Operating Expense	107,111.82	133,175.59	26,063.77	1,299,068.94	1,476,463.82	177,394.88	1,777,415.00
NOI - Net Operating Income	282,151.98	-4,462.20	286,614.18	219,155.84	38,049.40	181,106.44	0.00
Total Income	389,263.80	128,713.39	260,550.41	1,518,224.78	1,514,513.22	3,711.56	1,777,415.00
Total Expense	107,111.82	133,175.59	26,063.77	1,299,068.94	1,476,463.82	177,394.88	1,777,415.00
Net Income	282,151.98	-4,462.20	286,614.18	219,155.84	38,049.40	181,106.44	0.00



2050 Main Street, Suite
300 Irvine, CA 92614

Statement Ending 04/28/2023

CAPISTRANO BAY COMMUNITY





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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	\$283,648.50

HOA CHECKING-XXXXXX2066

Account Summary

Date	Description	Amount
04/01/2023	Beginning Balance	\$188,261.00
	3 Credit(s) This Period	\$204,617.23
	66 Debit(s) This Period	\$109,229.73
04/28/2023	Ending Balance	\$283,648.50

Electronic Credits

Date	Description	Amount
04/03/2023	LOCKBOX DEPOSIT	\$538.18
04/05/2023	Compass Property Net Settle 000017500712926	\$4,079.05
04/28/2023	Wire Transfer In 65460132 CAPISTRANO BAY COMMUNITY SERVICES	\$200,000.00

Electronic Debits

Date	Description	Amount
04/03/2023	PALAPA STRUCTURE SALE	\$429.56
04/03/2023	XX8660 POS CHK PURCHAS AMZN Mktp US* HS0 Amzn.com/bill WA 00000000 094104	\$11.98
04/03/2023	XX8660 POS CHK PURCHAS AMZN Mktp US* HS2 Amzn.com/bill WA 00000000 063534	\$51.72
04/03/2023	XX8611 POS CHK PURCHAS PCH SHEET METAL SAN CLEMENTE CA 36979007 459857	\$199.34
04/04/2023	1800 CALPERS 100000017115536	\$2,198.02
04/04/2023	Compass Property Settlement 000017566069246	\$2,200.00
04/04/2023	XX5618 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CA 93042913 478209	\$69.89
04/04/2023	XX8660 DDA RECURR DNH* GODADDY.COM 480-5058855 AZ 29283001 087950	\$359.76
04/05/2023	XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CAPI CA 0429013 024874	\$59.40
04/06/2023	XX8611 POS CHK PURCHAS THE HOME DEPOT # MISSION VIEJO CA 06118231 3096220	\$178.30
04/06/2023	XX8660 POS CHK PURCHAS AMZN Mktp US* HS4 Amzn.com/bill WA 00000000 096010	\$209.61
04/07/2023	SOUTH COAST WATE SOUTH COAS I3E05K3509028	\$79.95



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
04/07/2023	SOUTH COAST WATE SOUTH COAS D3E05K4108065	\$229.57
04/07/2023	XX8611 POS CHK PURCHAS DENAULT'S HARDWA SAN JUAN CAPI CA 00004958 000025	\$26.64
04/07/2023	XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CAPI CA 0429013 057288	\$50.07
04/07/2023	XX8660 POS CHK PURCHAS WPY* COASTAL SHUT 855-469-3729 CA 00000000 054766	\$125.00
04/07/2023	XX8660 POS CHK PURCHAS STAPLES DIRECT 800-3333330 MA 00000000 064437	\$145.39
04/10/2023	USBEquipFinance CNTRCT PMT 500-0656919-000	\$192.88
04/10/2023	XX8611 POS CHK PURCHAS COPQUEST INC 8053880707 CA 04697569 060043	\$31.37
04/10/2023	XX8660 POS CHK PURCHAS THE UPS STORE 44 949-3666877 CA 75525820 094598	\$370.93
04/10/2023	XX8660 POS CHK PURCHAS PAYPAL * DELL MKT 402-935-7733 TX 00000000 012260	\$879.92
04/11/2023	SD GAS & ELEC PAID SDGE 005194379635	\$24.31
04/11/2023	SOUTH COAST WATE SOUTH COAS C3E06E2628365	\$125.03
04/11/2023	Rentokil North A WWP* Wester 1c373a8c4eb6418	\$372.00
04/11/2023	SD GAS & ELEC PAID SDGE 008454115307	\$483.60
04/11/2023	XX8660 DDA RECURR OC REGISTER SUBS 714-796-7777 CA 00000000 030573	\$18.00
04/11/2023	XX8611 POS CHK PURCHAS LOWE'S #1050 SAN CLEMENTE CA 001 778729	\$21.53
04/12/2023	SO CAL GAS SIMPLEPAY 058140308279059	\$429.33
04/13/2023	CAPISTRANO BAY C IMPOUND TP4264	\$126.16
04/13/2023	DWELLINGLIVE ACH 8009924384 1020000750	\$637.48
04/13/2023	CAPISTRANO BAY C IMPOUND TP4264	\$2,178.42
04/13/2023	CAPISTRANO BAY C IMPOUND TP4264	\$6,661.44
04/14/2023	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 58292563 092563	\$67.00
04/14/2023	XX5618 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CA 93042913 402476	\$72.00
04/17/2023	COX COMM ORG BANKDRAFT 333045628502001	\$309.01
04/17/2023	XX8660 POS CHK PURCHAS Amazon.com* HV84I Amzn.com/bill WA 00000000 092481	\$6.10
04/17/2023	XX8660 POS CHK PURCHAS AMZN Mkt US* HV6 Amzn.com/bill WA 00000000 053566	\$36.15
04/20/2023	SD GAS & ELEC PAID SDGE 005466041355	\$820.52
04/20/2023	XX8660 POS CHK PURCHAS Amazon.com* HV89K Amzn.com/bill WA 00000000 074490	\$16.45
04/24/2023	XX5618 POS CHK PURCHAS CAPISTRANO BEACH CAPISTRANO BE CA 1 045674	\$30.01
04/26/2023	CR & R INCORPORA CRR INCORP 8300127893	\$588.83
04/26/2023	CR & R INCORPORA CRR INCORP 8300092766	\$4,572.91
04/28/2023	XX8611 POS CHK PURCHAS SHERWIN WILLIAMS DANA POINT CA 07944513 3118320022	\$4.57
04/28/2023	XX8660 POS CHK PURCHAS STAPLES 00 SAN JUAN CAPI CA 001 070565	\$21.54
04/28/2023	XX8660 POS CHK PURCHAS AMZN Mkt US* HF7 Amzn.com/bill WA 00000000 049821	\$29.47
04/28/2023	XX8611 POS CHK PURCHAS SHERWIN WILLIAMS DANA POINT CA 07944513 3118600017	\$68.27

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1465	04/11/2023	\$250.00	1472	04/05/2023	\$1,950.00	1482*	04/28/2023	\$1,500.63
1466	04/03/2023	\$44,026.74	1473	04/10/2023	\$1,955.00	1483	04/25/2023	\$14,510.00
1467	04/04/2023	\$3,120.00	1475*	04/03/2023	\$2,340.00	1484	04/26/2023	\$1,690.00
1468	04/04/2023	\$6,710.00	1476	04/27/2023	\$182.29	1485	04/24/2023	\$130.00
1469	04/06/2023	\$300.00	1477	04/27/2023	\$175.00	1486	04/25/2023	\$864.38
1470	04/04/2023	\$1,820.00	1478	04/26/2023	\$372.45	1487	04/25/2023	\$440.00
1471	04/04/2023	\$125.00	1479	04/26/2023	\$948.81			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
04/03/2023	\$141,739.84	04/11/2023	\$121,137.72	04/24/2023	\$109,617.65
04/04/2023	\$125,137.17	04/12/2023	\$120,708.39	04/25/2023	\$93,803.27
04/05/2023	\$127,206.82	04/13/2023	\$111,104.89	04/26/2023	\$85,630.27
04/06/2023	\$126,518.91	04/14/2023	\$110,965.89	04/27/2023	\$85,272.98
04/07/2023	\$125,862.29	04/17/2023	\$110,614.63	04/28/2023	\$283,648.50
04/10/2023	\$122,432.19	04/20/2023	\$109,777.66		



Date
Account No.

4/28/23
3278
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CAPISTRANO BAY COMMUNITY SERVICES DIST
35000 BEACH RD
CAPISTRANO BEACH CA 92624-1700

Where
Tradition & Technology
Come Together

Account Title

Capistrano Bay Community Services Dist

Here today.
Here tomorrow.
Think Safe. Think F&M.

Business Interest on Checking Summary

Account Number	3278	Number of Enclosures	0
Beginning Balance	576,466.31	Statement Dates	4/03/23 thru 4/30/23
2 Deposits/Credits	387,658.09	Days in the statement period	28
2 Checks/Debits	200,013.31	Average Ledger	708,393.85
Service Charge	0.00	Interest Earned	27.17
Interest Paid	28.75	Annual Percentage Yield Returned	0.05%
Ending Balance	764,139.84	2023 Interest Paid	108.33

Deposits and Other Credits

Date	Description	Amount
4/13	County of Orange 7956000928 20230411021443CAPISTRANO BA EDI PYMNT 09100001420CCD	4,296.91
4/20	County of Orange B956000928 20230418000820CAPISTRANO BA EDI PYMNT 09100001894CCD	383,361.18
4/30	Interest Deposit	28.75

Questions? Call us: (866) 437-0011



FMB.com





Date
Account No.

4/28/23
3278
Page 2 of 2

Business Interest on Checking 3278 (continued)

Checks and Other Debits

Date	Description	Amount
4/05	Account Analysis Charge	13.31-
4/28	OLB Outgoing Wire-eNotice Sunwest Bank 000000000 20230428L2LFFM1C000267	200,000.00-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
4/03	576,466.31	4/13	580,749.91	4/28	764,111.09
4/05	576,453.00	4/20	964,111.09	4/30	764,139.84

Interest Rate Summary

Date	Rate
4/02	0.050000%

End of Statement

Thank you for banking with Farmers & Merchants Bank.



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