

ITEM 8a

FINANCIAL REPORT THROUGH

May 31, 2023

FOR JUNE MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 05/31/2023

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	235,553.57
Operating Cash	44,380.93
Reserve Cash	818,375.91
Total Cash	1,098,310.41
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	3,924,203.74
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	-6,485.81
OTHER CURRENT LIABILITIES	
Accrued Vacation	0.40
Encroachment Permit Deposit	1,500.00
Total OTHER CURRENT LIABILITIES	1,500.40
Prepaid Income	5,267.05
Total Liabilities	281.64
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	92,520.82
Calculated Prior Years Retained Earnings	-1,443,822.33
Total Capital	3,923,922.10
TOTAL LIABILITIES & CAPITAL	3,924,203.74

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 May 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	May 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	0.00	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	54,203.04	1,278,493.49
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	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	440.00	2,180.00
Interest Income	449.05	13.78	9.93	804.72	13.37	23.39	1,245.35	26.37	23.79	1,605.71	33.58	4,249.04
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	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	250.00	850.00
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	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	54,926.62	1,573,151.40
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	54,926.62	1,573,151.40
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	475.25	4,239.83
Electricity/ Street Lights	742.36	742.19	742.19	742.19	742.19	742.19	742.19	843.70	844.83	844.83	844.83	8,573.69
Gas	573.60	498.35	502.87	550.79	456.61	520.03	577.78	949.82	679.45	429.33	409.46	6,148.09

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	May 2023	Total
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	5,157.46	60,402.12
Water/Sewer	647.80	650.75	1,099.24	-464.68	592.32	-386.82	-337.80	-462.75	-419.69	-414.22	-286.27	217.88
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	6,600.73	79,581.61
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	44,209.03	498,088.88
Security/DwellingLIVE Lic Fee	607.12	607.12	607.12	637.48	637.48	637.48	637.48	637.48	637.48	637.48	637.48	6,921.20
Security/DwellingLIVE Guest Passes	0.00	0.00	948.81	0.00	0.00	0.00	0.00	0.00	0.00	948.81	0.00	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	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	0.00	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	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	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	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	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	0.00	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	304.90	3,381.73
Bank Charges	0.00	0.00	11.94	41.29	33.97	72.42	20.69	0.00	0.00	13.31	0.55	194.17
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	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	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	0.00	10,000.00
Equipment -	192.88	192.88	192.88	192.88	192.88	192.88	192.88	192.88	192.88	192.88	192.88	2,121.68

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	May 2023	Total
Copy Machine Lease												
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	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	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	244.77	9,807.77
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	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	2,200.00	24,200.00
Police Uniforms	292.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	459.55	0.00	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	0.00	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	21.54	1,552.17
Office Supplies	137.27	159.69	68.35	402.11	278.06	385.55	0.00	184.82	76.19	344.07	170.68	2,206.79
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	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	242.61	1,373.30
Website Hosting	0.00	0.00	0.00	0.00	449.88	0.00	0.00	0.00	0.00	359.76	1,342.50	2,152.14
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	125.00	4,245.00
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	49,691.94	696,898.91
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	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	2,340.00	25,740.00
Landscape Extras (Western)	0.00	0.00	0.00	202.00	663.74	0.00	560.00	0.00	0.00	0.00	340.00	1,765.74

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	May 2023	Total
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	0.00	2,290.00
Palm Tree Trimming	0.00	0.00	0.00	3,429.59	0.00	0.00	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	0.00	1,110.00	973.72
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	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	3,790.00	38,899.05
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	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	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	0.00	160.00
Painting/Re-OilingWoodwork	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,510.00	4,102.50	18,612.50
Plumbing Repair	0.00	0.00	0.00	282.50	315.52	0.00	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	602.32	4,444.22
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	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	0.00	1,660.00
Computer Consultant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	300.00
Gate Repairs/ Maint. (ALL)	0.00	187.65	187.65	0.00	316.20	145.38	487.04	0.00	0.00	372.45	0.00	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	2,570.00	15,420.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	484.00	2,904.00

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	May 2023	Total
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	81.75	5,047.09
Fire Extinguisher Refills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154.00	154.00
Mutt Mitt Disposable Bags	0.00	0.00	0.00	698.31	0.00	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	705.71	6,355.37
Drain/Catch Basin/Filter Maint	0.00	0.00	0.00	0.00	1,365.00	0.00	0.00	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	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	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	811.00	67.00	5,062.00
Signage	0.00	-65.26	0.00	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	128.10	455.69
Winter Roadway Cleanup (Flood)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	285.00	0.00	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	22,885.16	9,195.38	86,722.02
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	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	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	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	239.59	2,727.42

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	May 2023	Total
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	1,317.16	13,300.22
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	7,999.34	87,992.74
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	4,874.25	37,176.63
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	4,344.00	42,192.00
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	2,198.02	25,077.97
Training/ Seminars/ Travel/Meals	13.91	0.00	0.00	143.24	0.00	0.00	0.00	0.00	0.00	0.00	170.00	327.15
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	20,034.99	21,142.36	209,974.13
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	56,205.00	286,525.40
Shoreline Protection Engineering	0.00	0.00	0.00	866.00	0.00	0.00	0.00	490.00	0.00	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	56,205.00	287,881.40
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	19,086.54	37,877.13
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	15,477.69	31,251.33
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	69,128.46
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	107,483.82	181,189.64	1,480,630.58
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	282,318.16	-126,263.02	92,520.82

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	May 2023	Total
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	54,926.62	1,573,151.40
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	107,483.82	181,189.64	1,480,630.58
Net Income	<u>-76,720.34</u>	<u>-125,844.88</u>	<u>49,329.96</u>	<u>-180,784.11</u>	<u>976.00</u>	<u>442,464.84</u>	<u>-77,388.44</u>	<u>-97,597.89</u>	<u>2,030.54</u>	<u>282,318.16</u>	<u>-126,263.02</u>	<u>92,520.82</u>

Annual Budget - Comparative

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

As of: May 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	54,203.04	101,959.66	-47,756.62	1,278,493.49	1,121,556.34	156,937.15	1,223,516.00
Development Impact Fee	0.00	2,583.33	-2,583.33	7,813.00	28,416.67	-20,603.67	31,000.00
Transponder Revenue	440.00	333.33	106.67	2,180.00	3,666.67	-1,486.67	4,000.00
Infrastructure Protect. from SLR	0.00	19,328.75	-19,328.75	0.00	212,616.25	-212,616.25	231,945.00
Annual Fee for County Gate	0.00	0.00	0.00	0.00	0.00	0.00	5,475.00
Interest Income	33.58	83.33	-49.75	4,249.04	916.67	3,332.37	1,000.00
Parking - Permits & OCTA Fees	0.00	4,104.16	-4,104.16	48,875.00	45,145.84	3,729.16	49,250.00
Late Fees/Misc Revenue/ Parking Fee	250.00	0.00	250.00	850.00	0.00	850.00	0.00
Summer Trash Collection	0.00	320.83	-320.83	3,850.00	3,529.17	320.83	3,850.00
Total INCOME	54,926.62	128,713.39	-73,786.77	1,573,151.40	1,643,226.61	-70,075.21	1,777,415.00
Total Operating Income	54,926.62	128,713.39	-73,786.77	1,573,151.40	1,643,226.61	-70,075.21	1,777,415.00
Expense							
UTILITIES							
Electricity/LS & Guard Shack	475.25	321.00	-154.25	4,239.83	3,531.00	-708.83	3,852.00
Electricity/ Street Lights	844.83	764.00	-80.83	8,573.69	8,404.00	-169.69	9,168.00
Gas	409.46	427.00	17.54	6,148.09	4,697.00	-1,451.09	5,124.00
Trash Services	5,157.46	5,148.16	-9.30	60,402.12	56,629.84	-3,772.28	61,778.00
Water/Sewer	-286.27	547.50	833.77	217.88	6,022.50	5,804.62	6,570.00
Total UTILITIES	6,600.73	7,207.66	606.93	79,581.61	79,284.34	-297.27	86,492.00
GENERAL & ADMIN							
Security/Allied Contract	44,209.03	45,510.50	1,301.47	498,088.88	500,615.50	2,526.62	546,126.00
Security/DwellingLIVE Lic Fee	637.48	607.08	-30.40	6,921.20	6,677.92	-243.28	7,285.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Security/DwellingLIVE Guest Passes	0.00	158.33	158.33	1,897.62	1,741.67	-155.95	1,900.00
Security/Bonuses for Staff	0.00	0.00	0.00	13,540.00	12,500.00	-1,040.00	12,500.00
Security/Contingencies	0.00	541.66	541.66	1,937.29	5,958.34	4,021.05	6,500.00
Security/Radar Certification	0.00	33.33	33.33	353.61	366.67	13.06	400.00
Security/Transponders	0.00	200.00	200.00	2,361.90	2,200.00	-161.90	2,400.00
Security/Trans (Reader Service)	0.00	50.00	50.00	418.90	550.00	131.10	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	3,148.69	1,604.17	-1,544.52	1,750.00
Communications-Phone/Internet	304.90	383.33	78.43	3,381.73	4,216.67	834.94	4,600.00
Bank Charges	0.55	8.33	7.78	194.17	91.67	-102.50	100.00
Auditing Services (RAMS)	0.00	1,029.16	1,029.16	13,305.00	11,320.84	-1,984.16	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	45.84	45.84	50.00
Equipment - Copy Machine Lease	192.88	216.66	23.78	2,121.68	2,383.34	261.66	2,600.00
Document Management	0.00	25.00	25.00	0.00	275.00	275.00	300.00
Legal Fees/Owen/Schwerdtfeger	0.00	1,250.00	1,250.00	1,710.00	13,750.00	12,040.00	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)	244.77	844.16	599.39	9,807.77	9,285.84	-521.93	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	24,200.00	25,575.00	1,375.00	27,900.00
Police Uniforms	0.00	41.66	41.66	751.68	458.34	-293.34	500.00
Photo Copying	0.00	200.00	200.00	3,309.75	2,200.00	-1,109.75	2,400.00
Office Equip (Computer, Etc)	21.54	333.33	311.79	1,552.17	3,666.67	2,114.50	4,000.00
Office Supplies	170.68	166.66	-4.02	2,206.79	1,833.34	-373.45	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	1,833.34	1,833.34	2,000.00
Notices to Community	242.61	143.75	-98.86	1,373.30	1,581.25	207.95	1,725.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Website Hosting	1,342.50	166.66	-1,175.84	2,152.14	1,833.34	-318.80	2,000.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	4,245.00	4,125.00	-120.00	4,500.00
Misc General Expenses	0.00	33.33	33.33	0.00	366.67	366.67	400.00
Total GENERAL & ADMIN	49,691.94	54,959.58	5,267.64	696,898.91	714,661.42	17,762.51	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	25,740.00	25,740.00	0.00	28,080.00
Landscape Extras (Western)	340.00	279.16	-60.84	1,765.74	3,070.84	1,305.10	3,350.00
Landscape Misc (Luna & McGee)	0.00	125.00	125.00	2,290.00	1,375.00	-915.00	1,500.00
Palm Tree Trimming	0.00	458.33	458.33	3,429.59	5,041.67	1,612.08	5,500.00
Irrigation Repairs (Western)	1,110.00	333.33	-776.67	973.72	3,666.67	2,692.95	4,000.00
Wht Fly / Bamboo Trmnt RPW	0.00	458.33	458.33	4,700.00	5,041.67	341.67	5,500.00
Total LANDSCAPE MAINTENANCE	3,790.00	3,994.15	204.15	38,899.05	43,935.85	5,036.80	47,930.00
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	0.00	291.66	291.66	5,663.60	3,208.34	-2,455.26	3,500.00
Lighting/Holiday @ Gate Entry	0.00	566.66	566.66	7,908.61	6,233.34	-1,675.27	6,800.00
Electrical Repair	0.00	41.66	41.66	160.00	458.34	298.34	500.00
Painting/Re-OilingWoodwork	4,102.50	983.33	-3,119.17	18,612.50	10,816.67	-7,795.83	11,800.00
Plumbing Repair	0.00	41.66	41.66	598.02	458.34	-139.68	500.00
Roof Repair	602.32	458.33	-143.99	4,444.22	5,041.67	597.45	5,500.00
Block Wall & Fence Repair	0.00	166.66	166.66	2,202.50	1,833.34	-369.16	2,000.00
Beach Cleanup	0.00	1,250.00	1,250.00	1,660.00	13,750.00	12,090.00	15,000.00
Computer Consultant	300.00	83.33	-216.67	300.00	916.67	616.67	1,000.00
Gate Repairs/Maint. (ALL)	0.00	163.33	163.33	1,696.37	1,796.67	100.30	1,960.00
Street Sweeping	2,570.00	1,300.00	-1,270.00	15,420.00	14,300.00	-1,120.00	15,600.00
Driveway Pressure Wash	484.00	266.66	-217.34	2,904.00	2,933.34	29.34	3,200.00
Patrol Vehical Maintenance	81.75	112.50	30.75	5,047.09	1,237.50	-3,809.59	1,350.00
Fire Extinguisher Refills	154.00	15.83	-138.17	154.00	174.17	20.17	190.00
Mutt Mitt Disposable Bags	0.00	145.83	145.83	698.31	1,604.17	905.86	1,750.00
Misc Maintenance	705.71	333.33	-372.38	6,355.37	3,666.67	-2,688.70	4,000.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Drain/Catch Basin/Filter Maint	0.00	591.66	591.66	1,365.00	6,508.34	5,143.34	7,100.00
Sand Grading/Tractor Service	0.00	166.66	166.66	350.00	1,833.34	1,483.34	2,000.00
Pavement Maintenance	0.00	1,750.00	1,750.00	5,445.00	19,250.00	13,805.00	21,000.00
Pest Control	67.00	480.33	413.33	5,062.00	5,283.67	221.67	5,764.00
Signage	0.00	25.00	25.00	-65.26	275.00	340.26	300.00
Small Tools & Equipment	128.10	33.33	-94.77	455.69	366.67	-89.02	400.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	285.00	2,750.00	2,465.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	9,195.38	9,517.75	322.37	86,722.02	104,696.25	17,974.23	114,214.00
PLANNED IMPROVEMENTS							
Block Wall Repairs	0.00	250.00	250.00	0.00	2,750.00	2,750.00	3,000.00
District Admin Office Int Wrk	0.00	333.33	333.33	0.00	3,666.67	3,666.67	4,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	3,666.67	3,666.67	4,000.00
Storm Drain Repairs from High Tides	0.00	1,000.00	1,000.00	6,900.00	11,000.00	4,100.00	12,000.00
Total PLANNED IMPROVEMENTS	0.00	1,916.66	1,916.66	6,900.00	21,083.34	14,183.34	23,000.00
EMPLOYEE EXPENSES							
Workers Comp Insurance	0.00	318.16	318.16	1,180.00	3,499.84	2,319.84	3,818.00
Payroll Processing Fees	239.59	233.33	-6.26	2,727.42	2,566.67	-160.75	2,800.00
Payroll Tax Expense	1,317.16	1,458.66	141.50	13,300.22	16,045.34	2,745.12	17,504.00
Salary/Wages (Manager)	7,999.34	7,983.33	-16.01	87,992.74	87,816.67	-176.07	95,800.00
Salary/Wages (Officer)	4,874.25	4,332.66	-541.59	37,176.63	47,659.34	10,482.71	51,992.00
Salary/Wages (Admin Asstnt)	4,344.00	3,882.66	-461.34	42,192.00	42,709.34	517.34	46,592.00
Health Insurance	2,198.02	2,500.00	301.98	25,077.97	27,500.00	2,422.03	30,000.00
Training/Seminars/Travel/ Meals	170.00	25.00	-145.00	327.15	275.00	-52.15	300.00
Total EMPLOYEE EXPENSES	21,142.36	20,733.80	-408.56	209,974.13	228,072.20	18,098.07	248,806.00
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	5,679.33	5,679.33	0.00	62,472.67	62,472.67	68,152.00
Shoreline Protection Consultants	56,205.00	25,000.00	-31,205.00	286,525.40	275,000.00	-11,525.40	300,000.00
Shoreline Protection Engineering	0.00	4,166.66	4,166.66	1,356.00	45,833.34	44,477.34	50,000.00
Total NON-OPERATIONAL ITEMS	56,205.00	34,845.99	-21,359.01	287,881.40	383,306.01	95,424.61	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)	19,086.54	19,100.00	13.46	37,877.13	37,900.00	22.87	37,900.00
Interest Allocation (Vacant Lot)	15,477.69	15,500.00	22.31	31,251.33	31,300.00	48.67	31,300.00
Total LAND	34,564.23	34,600.00	35.77	69,128.46	69,200.00	71.54	69,200.00
Total Operating Expense	181,189.64	167,775.59	-13,414.05	1,480,630.58	1,644,239.41	163,608.83	1,777,415.00
Total Operating Income	54,926.62	128,713.39	-73,786.77	1,573,151.40	1,643,226.61	-70,075.21	1,777,415.00
Total Operating Expense	181,189.64	167,775.59	-13,414.05	1,480,630.58	1,644,239.41	163,608.83	1,777,415.00
NOI - Net Operating Income	-126,263.02	-39,062.20	-87,200.82	92,520.82	-1,012.80	93,533.62	0.00
Total Income	54,926.62	128,713.39	-73,786.77	1,573,151.40	1,643,226.61	-70,075.21	1,777,415.00
Total Expense	181,189.64	167,775.59	-13,414.05	1,480,630.58	1,644,239.41	163,608.83	1,777,415.00
Net Income	-126,263.02	-39,062.20	-87,200.82	92,520.82	-1,012.80	93,533.62	0.00



2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 05/31/2023

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	\$102,421.67

HOA CHECKING-XXXXXX2066

Account Summary

Date	Description	Amount
04/29/2023	Beginning Balance	\$283,648.50
	5 Credit(s) This Period	\$4,678.66
	57 Debit(s) This Period	\$185,905.49
05/31/2023	Ending Balance	\$102,421.67

Deposits

Date	Description	Amount
05/11/2023	MOBILE DEPOSIT	\$250.00
05/11/2023	DEPOSIT	\$440.00
05/25/2023	RDC DEPOSIT	\$3,979.05

Electronic Credits

Date	Description	Amount
05/18/2023	XX8660 ADJ CREDIT AMZN Mktp US Amzn.com/bill WA 00000000 008821	\$8.61
05/31/2023	APPFOLIO INC XXXXXX1536 2QT3B6BIRB1WVKA	\$1.00

Electronic Debits

Date	Description	Amount
05/01/2023	CAPISTRANO BAY C IMPOUND TP4264	\$113.43
05/01/2023	CAPISTRANO BAY C IMPOUND TP4264	\$2,150.56
05/01/2023	CAPISTRANO BAY C IMPOUND TP4264	\$6,606.96
05/02/2023	Compass Property Settlement 000017801487250	\$2,200.00
05/03/2023	CITI CARD ONLINE PAYMENT 431053789564691	\$130.75
05/03/2023	DWELLINGLIVE ACH 8009924384 1220000319	\$637.48
05/03/2023	1800 CALPERS 100000017145347	\$2,198.02



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
05/03/2023	XX8611 POS CHK PURCHAS GANAHL LUMBER - CAPISTRANO BE CA 99999999 724869	\$26.70
05/03/2023	XX8660 POS CHK PURCHAS AMAZON.COM* Z064B SEATTLE WA 00000000 GPWVHH	\$84.39
05/04/2023	XX8660 POS CHK PURCHAS CRB* CARBONITE BA 877-6654466 MA 61050477 013437	\$226.77
05/08/2023	XX8660 POS CHK PURCHAS STAPLES 00 SAN JUAN CAPI CA 005 014632	\$116.61
05/08/2023	XX8660 POS CHK PURCHAS USPS PO 05199805 CAPO BEACH CA 00000000 062122	\$126.00
05/09/2023	SO CAL GAS SIMPLEPAY 058140308279059	\$409.46
05/09/2023	XX8660 DDA RECURR OC REGISTER SUBS 714-796-7777 CA 00000000 042643	\$18.00
05/10/2023	SOUTH COAST WATE SOUTH COAS M3F08G2820998	\$69.36
05/10/2023	SOUTH COAST WATE SOUTH COAS H3F08G4031998	\$131.73
05/10/2023	USBEquipFinance CNTRCT PMT 500-0656919-000	\$192.88
05/10/2023	SOUTH COAST WATE SOUTH COAS L3F08G3404169	\$324.88
05/11/2023	SD GAS & ELEC PAID SDGE 005194379635	\$24.31
05/11/2023	SD GAS & ELEC PAID SDGE 008454115307	\$475.25
05/11/2023	XX8660 POS CHK PURCHAS AMZN Mktp US* 311 Amzn.com/bill WA 00000000 076845	\$8.61
05/11/2023	XX8660 POS CHK PURCHAS AMZN Mktp US* FX2 Amzn.com/bill WA 00000000 030936	\$53.76
05/12/2023	XX8660 POS CHK PURCHAS Amazon.com* DU8QS Amzn.com/bill WA 00000000 088014	\$7.08
05/12/2023	XX8611 POS CHK PURCHAS STAPLES 0385 SAN JUAN CAPI CA 08159433 984567	\$15.07
05/15/2023	CAPISTRANO BAY C IMPOUND TP4264	\$126.16
05/15/2023	COX COMM ORG BANK DRAFT dOsvwB7n5v7oUCc	\$304.90
05/15/2023	CAPISTRANO BAY C IMPOUND TP4264	\$2,200.70
05/15/2023	CAPISTRANO BAY C IMPOUND TP4264	\$6,750.05
05/15/2023	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 001969	\$62.47
05/16/2023	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 58471589 071589	\$67.00
05/18/2023	SD GAS & ELEC PAID SDGE 005466041355	\$820.52
05/25/2023	XX8611 POS CHK PURCHAS GANAHL LUMBER - CAPISTRANO BE CA 99999999 936651	\$17.01
05/26/2023	CR & R INCORPORA CRR INCORP 8300127893	\$588.83
05/26/2023	CR & R INCORPORA CRR INCORP 8300092766	\$4,568.63
05/30/2023	XX8660 POS CHK PURCHAS IN * PSI DESIGN C 951-7608722 CA 00000000 092840	\$25.71
05/31/2023	CAPISTRANO BAY C IMPOUND TP4264	\$113.43
05/31/2023	CAPISTRANO BAY C IMPOUND TP4264	\$2,428.05
05/31/2023	CAPISTRANO BAY C IMPOUND TP4264	\$7,155.95
05/31/2023	XX5618 POS CHK PURCHAS AUTOZONE 5905 3 DANA POINT CA 99999999 256499	\$4.84

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1480	05/01/2023	\$1,527.00	1492	05/10/2023	\$225.00	1501*	05/19/2023	\$45,120.00
1481	05/12/2023	\$250.00	1493	05/15/2023	\$125.00	1503*	05/22/2023	\$10,205.00
1488*	05/10/2023	\$372.00	1494	05/16/2023	\$450.00	1504	05/22/2023	\$602.32
1489	05/05/2023	\$3,213.00	1495	05/08/2023	\$2,340.00	1505	05/24/2023	\$300.00
1490	05/08/2023	\$44,026.74	1496	05/23/2023	\$182.29	1506	05/17/2023	\$130.00
1491	05/05/2023	\$536.60	1499*	05/19/2023	\$34,564.23	1511*	05/22/2023	\$154.00

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
05/01/2023	\$273,250.55	05/11/2023	\$215,772.25	05/23/2023	\$113,644.07
05/02/2023	\$271,050.55	05/12/2023	\$215,500.10	05/24/2023	\$113,344.07
05/03/2023	\$267,973.21	05/15/2023	\$205,930.82	05/25/2023	\$117,306.11
05/04/2023	\$267,746.44	05/16/2023	\$205,413.82	05/26/2023	\$112,148.65
05/05/2023	\$263,996.84	05/17/2023	\$205,283.82	05/30/2023	\$112,122.94
05/08/2023	\$217,387.49	05/18/2023	\$204,471.91	05/31/2023	\$102,421.67
05/09/2023	\$216,960.03	05/19/2023	\$124,787.68		
05/10/2023	\$215,644.18	05/22/2023	\$113,826.36		

HOA CHECKING-XXXXXX2066 (continued)

Overdraft and Returned Item Fees

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



Date
Account No.

5/31/23
3278
Page 1 of 2

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

New Debit Card Alerts Coming Soon.
See insert for more details.

Business Interest on Checking Summary

Account Number	3278	Number of Enclosures	0
Beginning Balance	764,139.84	Statement Dates	5/01/23 thru 5/31/23
4 Deposits/Credits	54,203.04	Days in the statement period	31
1 Checks/Debits	0.55	Average Ledger	790,687.27
Service Charge	0.00	Interest Earned	33.58
Interest Paid	33.58	Annual Percentage Yield Returned	0.05%
Ending Balance	818,375.91	2023 Interest Paid	141.91

Deposits and Other Credits

Date	Description	Amount
5/04	County of Orange B956000928 20230502000838CAPISTRANO BA EDI PYMNT 09100001499CCD	1,887.55
5/11	County of Orange B956000928 20230509000855CAPISTRANO BA EDI PYMNT 09100001531CCD	6,264.20
5/18	County of Orange B956000928 20230516000870CAPISTRANO BA EDI PYMNT 09100001396CCD	39,919.95
5/19	County of Orange B956000928 20230517000877CAPISTRANO BA EDI PYMNT 09100001080CCD	6,131.34

Continued on next page

Questions? Call us: (866) 437-0011



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Date
Account No.

5/31/23
3278
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Business Interest on Checking 3278 (continued)

Deposits and Other Credits

Date	Description	Amount
5/31	Interest Deposit	33.58

Checks and Other Debits

Date	Description	Amount
5/03	Account Analysis Charge	0.55-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
5/01	764,139.84	5/11	772,291.04	5/31	818,375.91
5/03	764,139.29	5/18	812,210.99		
5/04	766,026.84	5/19	818,342.33		

Interest Rate Summary

Date	Rate
4/30	0.050000%

End of Statement

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