

## ITEM 9a

# **FINANCIAL REPORT THROUGH November 30, 2023 FOR DECEMBER MEETING**

***CAPISTRANO BAY  
COMMUNITY SERVICES DISTRICT***

## Balance Sheet

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

As of: 11/30/2023

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
<b>ASSETS</b>	
<b>Cash</b>	
LAIF Account	239,543.80
Operating Cash	75,730.31
Reserve Cash	341,395.37
<b>Total Cash</b>	<b>656,669.48</b>
Accounts Receivable	26,651.06
<b>FIXED/DEPRICIABLE ASSETS</b>	
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
<b>Total FIXED/DEPRICIABLE ASSETS</b>	<b>2,877,175.20</b>
<b>ACCUMULATED DEPRECIATION</b>	
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
<b>Total ACCUMULATED DEPRECIATION</b>	<b>-1,562,753.10</b>
Land	2,490,000.00
Loan	-981,500.77
<b>TOTAL ASSETS</b>	<b>3,506,241.87</b>
<b>LIABILITIES &amp; CAPITAL</b>	
<b>Liabilities</b>	
Accounts Payable	-7,257.99
<b>OTHER CURRENT LIABILITIES</b>	
Accrued Vacation	0.40
Encroachment Permit Deposit	750.00
<b>Total OTHER CURRENT LIABILITIES</b>	<b>750.40</b>
Prepaid Income	9,412.71
<b>Total Liabilities</b>	<b>2,905.12</b>
<b>Capital</b>	
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	-261,537.44
Calculated Prior Years Retained Earnings	-1,510,349.42
<b>Total Capital</b>	<b>3,503,336.75</b>
TOTAL LIABILITIES & CAPITAL	<b>3,506,241.87</b>

## 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 2023 to Nov 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 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Total
<b>Operating Income &amp; Expense</b>						
<b>Income</b>						
<b>INCOME</b>						
Special Benefit Fee	156,032.47	30,417.73	8,054.46	5,381.75	2,152.70	202,039.11
Property Tax Revenue	0.00	1,285.83	16,520.93	2,469.23	256,845.95	277,121.94
Development Impact Fee	430.00	0.00	0.00	500.00	4,071.00	5,001.00
Transponder Revenue	520.00	340.00	180.00	160.00	40.00	1,240.00
Interest Income	1,877.04	23.60	19.67	2,153.13	10.15	4,083.59
Parking - Permits & OCTA Fees	390.00	0.00	0.00	0.00	0.00	390.00
Late Fees/Misc Revenue/ Parking Fee	30.00	0.00	394.38	58.31	250.00	732.69
Summer Trash Collection	120.00	480.00	720.00	1,800.00	120.00	3,240.00
<b>Total INCOME</b>	<b>159,399.51</b>	<b>32,547.16</b>	<b>25,889.44</b>	<b>12,522.42</b>	<b>263,489.80</b>	<b>493,848.33</b>
<b>Total Operating Income</b>	<b>159,399.51</b>	<b>32,547.16</b>	<b>25,889.44</b>	<b>12,522.42</b>	<b>263,489.80</b>	<b>493,848.33</b>
<b>Expense</b>						
<b>UTILITIES</b>						
Electricity/LS & Guard Shack	395.14	373.88	394.52	389.99	324.81	1,878.34
Electricity/ Street Lights	831.09	830.74	830.74	830.74	830.74	4,154.05
Gas	444.83	431.22	441.63	507.17	426.91	2,251.76
Trash Services	6,247.96	6,247.96	6,247.96	6,247.96	6,247.96	31,239.80
Water/Sewer	582.45	804.58	801.00	644.02	725.20	3,557.25
<b>Total UTILITIES</b>	<b>8,501.47</b>	<b>8,688.38</b>	<b>8,715.85</b>	<b>8,619.88</b>	<b>8,555.62</b>	<b>43,081.20</b>
<b>GENERAL &amp; ADMIN</b>						
Security/Allied Contract	44,026.74	44,026.74	44,026.74	44,026.74	44,026.74	220,133.70
Security/DwellingLIVE Lic Fee	637.48	637.48	637.48	669.36	669.36	3,251.16
Security/DwellingLIVE Guest Passes	0.00	944.08	0.00	0.00	0.00	944.08
Security/Bonuses for Staff	0.00	0.00	4,500.00	4,500.00	0.00	9,000.00

## Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Total
Security/Contingencies	0.00	229.19	53.54	460.65	70.31	813.69
Security/Transponders	0.00	0.00	0.00	1,180.95	0.00	1,180.95
Security/Trans (Reader Service)	5,268.58	0.00	0.00	0.00	0.00	5,268.58
Security/July 4 Allowance	851.14	0.00	0.00	0.00	0.00	851.14
Communications-Phone/Internet	322.35	326.53	305.28	310.75	361.39	1,626.30
Bank Charges	34.04	0.00	13.82	26.69	74.21	148.76
Auditing Services (RAMS)	0.00	0.00	0.00	5,000.00	4,500.00	9,500.00
Contibution-CBRA Annual Mtg	0.00	3,000.00	0.00	0.00	0.00	3,000.00
Contribution-Pacific Legal	0.00	10,000.00	1,000.00	0.00	0.00	11,000.00
Equipment - Copy Machine Lease	192.88	192.88	192.88	192.88	192.88	964.40
Liability Ins/EQ-Flood	23,012.63	0.00	0.00	0.00	0.00	23,012.63
Memberships (LAFCO/Carb/CSDA)	2,735.58	36.00	200.38	6,040.87	318.00	9,330.83
Property Management Contract	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	11,500.00
Photo Copying	87.64	414.03	0.00	828.06	571.08	1,900.81
Office Equip (Computer, Etc)	0.00	1,024.33	0.00	0.00	0.00	1,024.33
Office Supplies	207.36	9.69	292.35	195.16	85.19	789.75
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	49,658.00	0.00	49,658.00
Notices to Community	0.00	0.00	0.00	0.00	382.23	382.23
Website Hosting	248.75	0.00	0.00	315.00	239.88	803.63
Board Mtg Rm Rental/Stipend	0.00	125.00	250.00	0.00	3,120.00	3,495.00
<b>Total GENERAL &amp; ADMIN</b>	<b>79,925.17</b>	<b>63,265.95</b>	<b>53,772.47</b>	<b>115,705.11</b>	<b>56,911.27</b>	<b>369,579.97</b>
<b>LANDSCAPE MAINTENANCE</b>						
Landscape Contract (Western)	2,450.00	2,450.00	2,450.00	2,450.00	2,450.00	12,250.00
Landscape Extras (Western)	0.00	0.00	0.00	0.00	980.00	980.00
Landscape Misc (Luna & McGee)	0.00	130.00	250.00	0.00	0.00	380.00
Palm Tree Trimming	0.00	0.00	0.00	5,265.00	0.00	5,265.00
Wht Fly / Bamboo Trmnt RPW	0.00	0.00	0.00	1,950.00	0.00	1,950.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>2,450.00</b>	<b>2,580.00</b>	<b>2,700.00</b>	<b>9,665.00</b>	<b>3,430.00</b>	<b>20,825.00</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>						
Lighting/Holiday @ Gate Entry	0.00	0.00	4,177.75	0.00	4,177.75	8,355.50
Electrical Repair	0.00	0.00	615.00	0.00	0.00	615.00

## Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Total
Painting/Re-OilingWoodwork	0.00	800.00	0.00	975.00	2,100.00	3,875.00
Plumbing Repair	0.00	0.00	299.50	7.31	212.00	518.81
Block Wall & Fence Repair	0.00	0.00	0.00	0.00	480.00	480.00
Beach Cleanup	0.00	0.00	350.00	0.00	0.00	350.00
Computer Consultant	229.00	229.00	229.00	229.00	229.00	1,145.00
Gate Repairs/Maint. (ALL)	211.50	0.00	72.00	0.00	0.00	283.50
Street Sweeping	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	6,425.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	1,210.00
Patrol Vehical Maintenance	0.00	4,975.20	0.00	301.94	310.68	5,587.82
Police Equipment	0.00	0.00	0.00	336.81	0.00	336.81
Mutt Mitt Disposable Bags	698.31	0.00	0.00	560.24	0.00	1,258.55
Misc Maintenance	305.00	130.00	305.00	130.00	130.00	1,000.00
Drain/Catch Basin/Filter Maint	0.00	500.00	0.00	0.00	150.00	650.00
Pest Control	1,160.50	439.00	439.00	439.00	372.00	2,849.50
Signage	0.00	0.00	590.49	87.52	0.00	678.01
Small Tools & Equipment	22.30	0.00	0.00	39.12	72.65	134.07
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>4,153.61</b>	<b>8,600.20</b>	<b>8,604.74</b>	<b>4,632.94</b>	<b>9,761.08</b>	<b>35,752.57</b>
<b>EMPLOYEE EXPENSES</b>						
Workers Comp Insurance	3,963.92	0.00	1,581.99	0.00	0.00	5,545.91
Payroll Processing Fees	126.16	239.59	239.59	239.59	333.59	1,178.52
Payroll Tax Expense	1,295.72	1,345.72	1,313.59	1,319.86	1,374.76	6,649.65
Salary/Wages (Manager)	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	39,996.70
Salary/Wages (Officer)	5,226.00	5,276.25	5,475.25	5,145.00	5,862.50	26,985.00
Salary/Wages (Admin Asstnt)	3,712.00	4,315.25	3,696.00	4,108.50	4,108.50	19,940.25
Health Insurance	2,198.02	2,197.80	2,197.80	2,197.80	2,197.80	10,989.22
Training/Seminars/Travel/Meals	1,079.38	25.00	0.00	0.00	0.00	1,104.38
<b>Total EMPLOYEE EXPENSES</b>	<b>25,600.54</b>	<b>21,398.95</b>	<b>22,503.56</b>	<b>21,010.09</b>	<b>21,876.49</b>	<b>112,389.63</b>
<b>NON-OPERATIONAL ITEMS</b>						
Shoreline Protection Consultants	440.00	30,349.07	24,297.50	26,838.26	77,937.50	159,862.33
Shoreline Protection Engineering	0.00	1,111.90	0.00	98.00	1,800.00	3,009.90
<b>Total NON-OPERATIONAL ITEMS</b>	<b>440.00</b>	<b>31,460.97</b>	<b>24,297.50</b>	<b>26,936.26</b>	<b>79,737.50</b>	<b>162,872.23</b>

## Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Total
<b>LAND</b>						
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	19,387.16	19,387.16
Interest Allocation (Vacant Lot)	0.00	0.00	0.00	0.00	15,177.07	15,177.07
<b>Total LAND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34,564.23</b>	<b>34,564.23</b>
<b>Total Operating Expense</b>	<b>121,070.79</b>	<b>135,994.45</b>	<b>120,594.12</b>	<b>186,569.28</b>	<b>214,836.19</b>	<b>779,064.83</b>
<b>NOI - Net Operating Income</b>	<b>38,328.72</b>	<b>-103,447.29</b>	<b>-94,704.68</b>	<b>-174,046.86</b>	<b>48,653.61</b>	<b>-285,216.50</b>
Total Income	159,399.51	32,547.16	25,889.44	12,522.42	263,489.80	493,848.33
Total Expense	121,070.79	135,994.45	120,594.12	186,569.28	214,836.19	779,064.83
Net Income	<u>38,328.72</u>	<u>-103,447.29</u>	<u>-94,704.68</u>	<u>-174,046.86</u>	<u>48,653.61</u>	<u>-285,216.50</u>

## Annual Budget - Comparative

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

As of: Nov 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
<b>Income</b>							
<b>INCOME</b>							
Special Benefit Fee	0.00	0.00	0.00	225,718.17	227,379.00	-1,660.83	227,379.00
Property Tax Revenue	256,845.95	111,790.17	145,055.78	277,121.94	558,950.85	-281,828.91	1,341,482.00
Development Impact Fee	4,071.00	2,583.33	1,487.67	5,001.00	12,916.69	-7,915.69	31,000.00
Transponder Revenue	40.00	333.33	-293.33	1,240.00	1,666.69	-426.69	4,000.00
Infrastructure Protect. from SLR	0.00	16,666.67	-16,666.67	0.00	83,333.35	-83,333.35	200,000.00
Annual Fee for County Gate	0.00	0.00	0.00	0.00	0.00	0.00	5,475.00
Interest Income	10.15	83.33	-73.18	4,083.59	416.69	3,666.90	1,000.00
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	0.00	51,220.00
Late Fees/Misc Revenue/ Parking Fee	250.00	0.00	250.00	762.69	0.00	762.69	0.00
Summer Trash Collection	0.00	0.00	0.00	3,600.00	3,480.00	120.00	3,480.00
<b>Total INCOME</b>	<b>261,217.10</b>	<b>131,456.83</b>	<b>129,760.27</b>	<b>517,527.39</b>	<b>888,143.27</b>	<b>-370,615.88</b>	<b>1,865,036.00</b>
<b>Total Operating Income</b>	<b>261,217.10</b>	<b>131,456.83</b>	<b>129,760.27</b>	<b>517,527.39</b>	<b>888,143.27</b>	<b>-370,615.88</b>	<b>1,865,036.00</b>
<b>Expense</b>							
<b>UTILITIES</b>							
Electricity/LS & Guard Shack	324.81	386.00	61.19	1,878.34	1,930.00	51.66	4,632.00
Electricity/ Street Lights	830.74	840.00	9.26	4,154.05	4,200.00	45.95	10,080.00
Gas	426.91	546.00	119.09	2,251.76	2,730.00	478.24	6,552.00
Trash Services	6,247.96	6,307.50	59.54	31,239.80	31,537.50	297.70	75,690.00
Water/Sewer	725.20	726.00	0.80	3,557.25	3,630.00	72.75	8,712.00
<b>Total UTILITIES</b>	<b>8,555.62</b>	<b>8,805.50</b>	<b>249.88</b>	<b>43,081.20</b>	<b>44,027.50</b>	<b>946.30</b>	<b>105,666.00</b>
<b>GENERAL &amp; ADMIN</b>							
Security/Allied Contract	44,026.74	44,598.50	571.76	220,133.70	222,992.50	2,858.80	535,182.00
Security/DwellingLIVE Lic Fee	669.36	637.50	-31.86	3,251.16	3,187.50	-63.66	7,650.00



## 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	944.08	791.69	-152.39	1,900.00
Security/Bonuses for Staff	0.00	4,500.00	4,500.00	9,000.00	13,500.00	4,500.00	13,500.00
Security/Contingencies	70.31	141.67	71.36	813.69	708.35	-105.34	1,700.00
Security/Radar Certification	0.00	83.33	83.33	0.00	416.69	416.69	1,000.00
Security/Transponders	0.00	200.00	200.00	1,180.95	1,000.00	-180.95	2,400.00
Security/Trans (Reader Service)	0.00	50.00	50.00	5,268.58	250.00	-5,018.58	600.00
Security/July 4 Allowance	0.00	0.00	0.00	851.14	2,000.00	1,148.86	2,000.00
Security/Surveillance Camara	0.00	339.58	339.58	0.00	1,697.94	1,697.94	4,075.00
Communications-Phone/Internet	361.39	389.42	28.03	1,626.30	1,947.10	320.80	4,673.00
Bank Charges	74.21	16.67	-57.54	148.76	83.35	-65.41	200.00
Auditing Services (RAMS)	4,500.00	3,300.00	-1,200.00	9,500.00	6,600.00	-2,900.00	13,200.00
Contibution-CBRA Annual Mtg	0.00	0.00	0.00	3,000.00	3,000.00	0.00	3,000.00
Contribution-Pacific Legal	0.00	0.00	0.00	11,000.00	11,000.00	0.00	11,000.00
Equipment-Copy Machine Cnty Ta	0.00	4.17	4.17	0.00	20.85	20.85	50.00
Equipment - Copy Machine Lease	192.88	221.67	28.79	964.40	1,108.35	143.95	2,660.00
Document Management	0.00	25.00	25.00	0.00	125.00	125.00	300.00
Legal Fees/Owen/Schwerdtfeger	0.00	833.33	833.33	0.00	4,166.69	4,166.69	10,000.00
Liability Ins/EQ-Flood	0.00	0.00	0.00	23,012.63	23,012.00	-0.63	23,012.00
Memberships (LAFCO/Carb/CSDA)	318.00	896.83	578.83	9,330.83	4,484.19	-4,846.64	10,762.00
MHTL Survey/LCP Committee	0.00	0.00	0.00	0.00	0.00	0.00	17,000.00
Property Management Contract	2,300.00	2,341.67	41.67	11,500.00	11,708.35	208.35	28,100.00
Police Uniforms	0.00	83.33	83.33	0.00	416.69	416.69	1,000.00
Photo Copying	571.08	125.00	-446.08	1,900.81	625.00	-1,275.81	1,500.00
Office Equip (Computer, Etc)	0.00	333.33	333.33	1,024.33	1,666.69	642.36	4,000.00
Office Supplies	85.19	208.33	123.14	789.75	1,041.69	251.94	2,500.00
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	49,658.00	51,018.00	1,360.00	51,018.00
Reserve Study Update	0.00	166.67	166.67	0.00	833.35	833.35	2,000.00
Notices to Community	382.23	143.75	-238.48	382.23	718.75	336.52	1,725.00

## Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Website Hosting	239.88	182.00	-57.88	803.63	910.00	106.37	2,184.00
Board Mtg Rm Rental/Stipend	3,120.00	374.58	-2,745.42	3,495.00	1,872.94	-1,622.06	4,495.00
Misc General Expenses	0.00	33.33	33.33	0.00	166.69	166.69	400.00
<b>Total GENERAL &amp; ADMIN</b>	<b>56,911.27</b>	<b>60,387.99</b>	<b>3,476.72</b>	<b>369,579.97</b>	<b>373,070.35</b>	<b>3,490.38</b>	<b>764,786.00</b>
<b>LANDSCAPE MAINTENANCE</b>							
Landscape Contract (Western)	2,450.00	2,450.00	0.00	12,250.00	12,250.00	0.00	29,400.00
Landscape Extras (Western)	980.00	250.00	-730.00	980.00	1,250.00	270.00	3,000.00
Landscape Misc (Luna & McGee)	0.00	166.67	166.67	380.00	833.35	453.35	2,000.00
Palm Tree Trimming	0.00	474.17	474.17	5,265.00	2,370.85	-2,894.15	5,690.00
Irrigation Repairs (Western)	0.00	166.67	166.67	0.00	833.35	833.35	2,000.00
Wht Fly / Bamboo Trmnt RPW	0.00	458.33	458.33	1,950.00	2,291.69	341.69	5,500.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>3,430.00</b>	<b>3,965.84</b>	<b>535.84</b>	<b>20,825.00</b>	<b>19,829.24</b>	<b>-995.76</b>	<b>47,590.00</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>							
Lighting Maintenance for LS	0.00	375.00	375.00	0.00	1,875.00	1,875.00	4,500.00
Lighting/Holiday @ Gate Entry	4,177.75	4,178.00	0.25	8,355.50	8,356.00	0.50	8,356.00
Electrical Repair	0.00	41.67	41.67	615.00	208.35	-406.65	500.00
Painting/Re-Oiling Woodwork	2,100.00	1,333.33	-766.67	3,875.00	6,666.69	2,791.69	16,000.00
Plumbing Repair	212.00	66.67	-145.33	518.81	333.35	-185.46	800.00
Roof Repair	0.00	83.33	83.33	0.00	416.69	416.69	1,000.00
Block Wall & Fence Repair	480.00	166.67	-313.33	480.00	833.35	353.35	2,000.00
Beach Cleanup	0.00	1,250.00	1,250.00	350.00	6,250.00	5,900.00	15,000.00
Computer Consultant	229.00	230.00	1.00	1,145.00	1,150.00	5.00	2,760.00
Gate Repairs/Maint. (ALL)	0.00	167.33	167.33	283.50	836.69	553.19	2,008.00
Street Sweeping	1,285.00	1,285.00	0.00	6,425.00	6,425.00	0.00	15,420.00
Driveway Pressure Wash	242.00	242.00	0.00	1,210.00	1,210.00	0.00	2,904.00
Patrol Vehical Maintenance	310.68	204.17	-106.51	5,587.82	1,020.85	-4,566.97	2,450.00
Police Equipment	0.00	416.67	416.67	336.81	2,083.35	1,746.54	5,000.00
Fire Extinguisher Refills	0.00	18.75	18.75	0.00	93.75	93.75	225.00
Mutt Mitt Disposable Bags	0.00	145.83	145.83	1,258.55	729.19	-529.36	1,750.00
Misc Maintenance	130.00	411.25	281.25	1,000.00	2,056.25	1,056.25	4,935.00

## Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Drain/Catch Basin/Filter Maint	150.00	750.00	600.00	650.00	3,750.00	3,100.00	9,000.00
Sand Grading/Tractor Service	0.00	166.67	166.67	0.00	833.35	833.35	2,000.00
Pavement Maintenance	0.00	1,750.00	1,750.00	0.00	8,750.00	8,750.00	21,000.00
Pest Control	372.00	496.67	124.67	2,849.50	2,483.35	-366.15	5,960.00
Signage	0.00	25.00	25.00	678.01	125.00	-553.01	300.00
Small Tools & Equipment	72.65	37.50	-35.15	134.07	187.50	53.43	450.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	1,250.00	1,250.00	3,000.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>9,761.08</b>	<b>14,091.51</b>	<b>4,330.43</b>	<b>35,752.57</b>	<b>57,923.71</b>	<b>22,171.14</b>	<b>127,318.00</b>
<b>PLANNED IMPROVEMENTS</b>							
Block Wall Repairs	0.00	166.67	166.67	0.00	833.35	833.35	2,000.00
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	1,250.00	1,250.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	1,666.69	1,666.69	4,000.00
Storm Drain Repairs from High Tides	0.00	833.33	833.33	0.00	4,166.69	4,166.69	10,000.00
<b>Total PLANNED IMPROVEMENTS</b>	<b>0.00</b>	<b>1,583.33</b>	<b>1,583.33</b>	<b>0.00</b>	<b>7,916.73</b>	<b>7,916.73</b>	<b>19,000.00</b>
<b>EMPLOYEE EXPENSES</b>							
Workers Comp Insurance	0.00	0.00	0.00	5,545.91	4,688.00	-857.91	4,688.00
Payroll Processing Fees	333.59	257.75	-75.84	1,178.52	1,288.75	110.23	3,093.00
Payroll Tax Expense	1,374.76	1,458.00	83.24	6,649.65	7,290.00	640.35	17,496.00
Salary/Wages (Manager)	7,999.34	7,982.92	-16.42	39,996.70	39,914.60	-82.10	95,795.00
Salary/Wages (Officer)	5,862.50	6,066.67	204.17	26,985.00	30,333.35	3,348.35	72,800.00
Salary/Wages (Admin Asstnt)	4,108.50	4,004.00	-104.50	19,940.25	20,020.00	79.75	48,048.00
Health Insurance	2,197.80	2,269.50	71.70	10,989.22	11,347.50	358.28	27,234.00
Training/Seminars/Travel/ Meals	0.00	112.50	112.50	1,104.38	562.50	-541.88	1,350.00
<b>Total EMPLOYEE EXPENSES</b>	<b>21,876.49</b>	<b>22,151.34</b>	<b>274.85</b>	<b>112,389.63</b>	<b>115,444.70</b>	<b>3,055.07</b>	<b>270,504.00</b>
<b>NON-OPERATIONAL ITEMS</b>							
General Reserve Contribution	0.00	9,253.58	9,253.58	0.00	46,267.94	46,267.94	111,043.00
Shoreline Protection Consultants	77,937.50	25,000.00	-52,937.50	159,862.33	125,000.00	-34,862.33	300,000.00
Shoreline Protection Engineering	1,800.00	4,166.67	2,366.67	3,009.90	20,833.35	17,823.45	50,000.00
<b>Total NON-OPERATIONAL ITEMS</b>	<b>79,737.50</b>	<b>38,420.25</b>	<b>-41,317.25</b>	<b>162,872.23</b>	<b>192,101.29</b>	<b>29,229.06</b>	<b>461,043.00</b>

## Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
<b>LAND</b>							
Principal Payments (Vacant Lot)	19,387.16	19,387.00	-0.16	19,387.16	19,387.00	-0.16	39,080.00
Interest Allocation (Vacant Lot)	15,177.07	15,177.00	-0.07	15,177.07	15,177.00	-0.07	30,049.00
<b>Total LAND</b>	<b>34,564.23</b>	<b>34,564.00</b>	<b>-0.23</b>	<b>34,564.23</b>	<b>34,564.00</b>	<b>-0.23</b>	<b>69,129.00</b>
<b>Total Operating Expense</b>	<b>214,836.19</b>	<b>183,969.76</b>	<b>-30,866.43</b>	<b>779,064.83</b>	<b>844,877.52</b>	<b>65,812.69</b>	<b>1,865,036.00</b>
Total Operating Income	261,217.10	131,456.83	129,760.27	517,527.39	888,143.27	-370,615.88	1,865,036.00
Total Operating Expense	214,836.19	183,969.76	-30,866.43	779,064.83	844,877.52	65,812.69	1,865,036.00
<b>NOI - Net Operating Income</b>	<b>46,380.91</b>	<b>-52,512.93</b>	<b>98,893.84</b>	<b>-261,537.44</b>	<b>43,265.75</b>	<b>-304,803.19</b>	<b>0.00</b>
Total Income	261,217.10	131,456.83	129,760.27	517,527.39	888,143.27	-370,615.88	1,865,036.00
Total Expense	214,836.19	183,969.76	-30,866.43	779,064.83	844,877.52	65,812.69	1,865,036.00
<b>Net Income</b>	<b>46,380.91</b>	<b>-52,512.93</b>	<b>98,893.84</b>	<b>-261,537.44</b>	<b>43,265.75</b>	<b>-304,803.19</b>	<b>0.00</b>



2050 Main Street, Suite 300  
Irvine, CA 92614

## Statement Ending 11/30/2023

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

Year-end tax documents will be mailed by January 31st. Please allow up to ten business days for receipt.

### Summary of Accounts



Have you made the switch to e-statements yet? Going paperless isn't only good for the planet, it's also a good way to stay organized by keeping all your statements in one place! If you have a consumer account, simply login to online banking, select *profile*, then scroll down to *electronic statements* and click *edit*. If you have a commercial account, call us at 800-330-9890 to get started.

Account Type	Account Number	Ending Balance
HOA CHECKING	XXXXXX2066	\$184,001.85

## HOA CHECKING-XXXXXX2066

### Account Summary

Date	Description	Amount
11/01/2023	Beginning Balance	\$193,047.64
	12 Credit(s) This Period	\$208,938.48
	51 Debit(s) This Period	\$217,984.27
11/30/2023	Ending Balance	\$184,001.85

### Deposits

Date	Description	Amount
11/01/2023	MOBILE DEPOSIT	\$3,732.00
11/08/2023	MOBILE DEPOSIT	\$339.00
11/16/2023	MOBILE DEPOSIT	\$20.00
11/16/2023	MOBILE DEPOSIT	\$20.00
11/29/2023	MOBILE DEPOSIT	\$250.00

### Electronic Credits

Date	Description	Amount
11/09/2023	LOCKBOX DEPOSIT	\$120.00
11/09/2023	Wire Transfer In 70586288 CAPISTRANO BAY COMMUNITY SERVICES	\$200,000.00
11/14/2023	LOCKBOX DEPOSIT	\$1,596.35
11/17/2023	LOCKBOX DEPOSIT	\$1,076.35
11/27/2023	Compass Property Net Settle 000019427210146	\$1,430.00
11/27/2023	XX8660 ADJ CREDIT COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 026667	\$94.78
11/29/2023	Compass Property Net Settle 000019444219302	\$260.00



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
11/01/2023	XX8611 POS CHK PURCHAS CAPISTRANO VALLE 183-38354662 CA DPGCEQXQ 041265	\$23.40
11/02/2023	1800 CALPERS 100000017323616	\$2,197.80
11/02/2023	Compass Property Settlement 000019287038714	\$2,300.00
11/03/2023	DWELLINGLIVE ACH 8009924384 3060000149	\$669.36
11/07/2023	XX8660 POS CHK PURCHAS Amazon.com* 8R7S8 Amzn.com/bill WA 00000000 064378	\$9.47
11/07/2023	XX8660 POS CHK PURCHAS AMZN Mktp US* JA4 Amzn.com/bill WA 00000000 067791	\$30.19
11/08/2023	SD GAS & ELEC PAID SDGE 005194379635	\$24.31
11/08/2023	SD GAS & ELEC PAID SDGE 008454115307	\$324.81
11/08/2023	SO CAL GAS SIMPLEPAY 058140308279059	\$426.91
11/10/2023	SOUTH COAST WATE SOUTH COAS H3L08I4058905	\$85.60
11/10/2023	USBEquipFinance CNTRCT PMT 500-0656919-000	\$192.88
11/10/2023	SOUTH COAST WATE SOUTH COAS C3L08I4223024	\$486.00
11/13/2023	XX8660 DDA RECURR MSFT * <E0800PSJT MSBILL.INFO WA 02028181 331698380	\$300.00
11/14/2023	CITI AUTOPAY PAYMENT 081222614992296	\$357.59
11/14/2023	XX8611 POS CHK PURCHAS STAPLES 0385 SAN JUAN CAPI CA 08159433 256101	\$16.15
11/15/2023	CAPISTRANO BAY C IMPOUND TP4264	\$126.16
11/15/2023	SOUTH COAST WATE SOUTH COAS C3L13K0729570	\$153.60
11/15/2023	COX COMM ORG BANK DRAFT KISHbZQ68r6js2Q	\$361.39
11/15/2023	Rentokil North A WWP* Wester cd2b807cd4fc4af	\$372.00
11/15/2023	CAPISTRANO BAY C IMPOUND TP4264	\$2,459.22
11/15/2023	CAPISTRANO BAY C IMPOUND TP4264	\$7,136.36
11/17/2023	XX8660 DDA RECURR DNH* GODADDY.COM 480-5058855 AZ 29283000 037597	\$239.88
11/20/2023	SD GAS & ELEC PAID SDGE 005466041355	\$806.43
11/21/2023	Compass Property Settlement 000019435493062	\$3,642.00
11/21/2023	XX8660 DDA RECURR OC REGISTER SUBS 714-796-7777 CA 00000000 041916	\$18.00
11/27/2023	CR & R INCORPORA CRR INCORP 8300127893	\$618.27
11/27/2023	CR & R INCORPORA CRR INCORP 8300092766	\$5,629.69
11/27/2023	XX8611 POS CHK PURCHAS STAPLES 0385 SAN JUAN CAPI CA 08159433 788230	\$29.38
11/27/2023	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 001004	\$94.78
11/28/2023	XX8660 POS CHK PURCHAS LOWES #01050* SAN CLEMENTE CA 00000000 079307	\$26.33
11/30/2023	XX8660 POS CHK PURCHAS AMZN Mktp US* OK7 Amzn.com/bill WA 00000000 067972	\$46.32

**Checks Cleared**

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1626	11/06/2023	\$44,026.74	1634*	11/06/2023	\$7,715.00	1643*	11/20/2023	\$130.00
1627	11/07/2023	\$1,076.35	1635	11/07/2023	\$1,076.35	1644	11/20/2023	\$4,620.00
1628	11/07/2023	\$5,771.00	1636	11/21/2023	\$25,000.00	1646*	11/20/2023	\$870.00
1629	11/07/2023	\$98.00	1638*	11/20/2023	\$32,482.50	1647	11/20/2023	\$3,037.50
1630	11/07/2023	\$827.79	1639	11/20/2023	\$9,360.00	1650*	11/29/2023	\$480.00
1631	11/02/2023	\$71.76	1640	11/20/2023	\$1,755.00	1654*	11/30/2023	\$599.00
1632	11/07/2023	\$49,658.00	1641	11/24/2023	\$125.00			

\* Indicates skipped check number

**Daily Balances**

Date	Amount	Date	Amount	Date	Amount
11/01/2023	\$196,756.24	11/10/2023	\$280,146.92	11/21/2023	\$189,615.84
11/02/2023	\$192,186.68	11/13/2023	\$279,846.92	11/24/2023	\$189,490.84
11/03/2023	\$191,517.32	11/14/2023	\$281,069.53	11/27/2023	\$184,643.50
11/06/2023	\$139,775.58	11/15/2023	\$270,460.80	11/28/2023	\$184,617.17
11/07/2023	\$81,228.43	11/16/2023	\$270,500.80	11/29/2023	\$184,647.17
11/08/2023	\$80,791.40	11/17/2023	\$271,337.27	11/30/2023	\$184,001.85
11/09/2023	\$280,911.40	11/20/2023	\$218,275.84		



Date  
Account No.

11/30/23  
3278  
Page 1 of 2

CAPISTRANO BAY COMMUNITY SERVICES DIST  
35000 BEACH RD  
CAPISTRANO BEACH CA 92624-1700

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**Account Title**

Capistrano Bay Community Services Dist

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**Business Interest on Checking Summary**

Account Number	3278	Number of Enclosures	0
Beginning Balance	284,613.48	Statement Dates	11/01/23 thru 11/30/23
2 Deposits/Credits	256,845.95	Days in the statement period	30
2 Checks/Debits	200,074.21	Average Ledger	247,070.87
Service Charge	0.00	Interest Earned	10.15
Interest Paid	10.15	Annual Percentage Yield Returned	0.05%
Ending Balance	341,395.37	2023 Interest Paid	262.27

**Deposits and Other Credits**

Date	Description	Amount
11/09	County of Orange B956000928 20231107001071CAPISTRANO BAY EDI PYMNT 09100001779CCD	143,759.70
11/30	County of Orange B956000928 20231128001102CAPISTRANO BAY EDI PYMNT 09100001482CCD	113,086.25
11/30	Interest Deposit	10.15

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Date  
Account No.

11/30/23  
[REDACTED] 3278  
Page 2 of 2

Business Interest on Checking [REDACTED] 3278 (continued)

**Checks and Other Debits**

Date	Description	Amount
11/03	Account Analysis Charge	74.21-
11/09	OLB Outgoing Wire-eNotice Sunwest Bank 000000000 20231109L2LFFM1C000091	200,000.00-

**Checking Account Daily Balances**

Date	Balance	Date	Balance
11/01	284,613.48	11/09	228,298.97
11/03	284,539.27	11/30	341,395.37

**Interest Rate Summary**

Date	Rate
10/31	0.050000%

**End of Statement**

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