

## ITEM 9a

# FINANCIAL REPORT THROUGH

**December 31, 2023**

**FOR JANUARY MEETING**

***CAPISTRANO BAY***

***COMMUNITY SERVICES DISTRICT***

## Balance Sheet

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

As of: 12/31/2023

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
<b>ASSETS</b>	
<b>Cash</b>	
LAIF Account	239,543.80
Operating Cash	202,820.67
Reserve Cash	585,764.53
<b>Total Cash</b>	<b>1,028,129.00</b>
Accounts Receivable	15,393.73
Prepaid Expenses	772.00
<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	-109,440.48
Accum Deprec-Security	-31,728.52
Accum Deprec-Maintenance	-33,952.00
Accum Deprec-Admin	-1,419.75
Accum Deprec-Road System	-669,817.27
Accum Deprec-Storm Drains	-89,224.57
Accum Deprec-Entryway	-731,616.88
<b>Total ACCUMULATED DEPRECIATION</b>	<b>-1,667,199.47</b>
Land	2,490,000.00
Loan	-943,622.77
<b>TOTAL ASSETS</b>	<b>3,800,647.69</b>
<b>LIABILITIES &amp; CAPITAL</b>	
<b>Liabilities</b>	
<b>OTHER CURRENT LIABILITIES</b>	
Accrued Vacation	0.40
Encroachment Permit Deposit	750.00
<b>Total OTHER CURRENT LIABILITIES</b>	<b>750.40</b>
Clearing Account	556.35
Prepaid Income	41,590.00
<b>Total Liabilities</b>	<b>42,896.75</b>

## Balance Sheet

Account Name	Balance
<b>Capital</b>	
Retained Earnings	1,195,592.52
Appfolio Opening Balance Equity	204,137.86
Net Investment in Cap Assets	3,801,121.58
Debt Contra Account	-943,622.77
Unrestricted - Other	1,055,872.42
Calculated Retained Earnings	63,902.11
Calculated Prior Years Retained Earnings	-1,619,252.78
<b>Total Capital</b>	<b>3,757,750.94</b>
TOTAL LIABILITIES & CAPITAL	<b>3,800,647.69</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 Dec 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	Dec 2023	Total
<b>Operating Income &amp; Expense</b>							
<b>Income</b>							
<b>INCOME</b>							
Special Benefit Fee	156,032.47	30,984.08	8,054.46	5,381.75	2,152.70	10,225.33	212,830.79
Property Tax Revenue	0.00	1,285.83	16,520.93	2,469.23	256,845.95	444,413.07	721,535.01
Development Impact Fee	-4,571.00	0.00	0.00	500.00	4,071.00	0.00	0.00
Transponder Revenue	520.00	340.00	180.00	160.00	40.00	640.00	1,880.00
Interest Income	1,877.04	23.60	19.67	2,153.13	10.15	14.13	4,097.72
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	1,790.00	1,790.00
Late Fees/Misc Revenue/ Parking Fee	30.00	0.00	394.38	58.31	250.00	30.00	762.69
Summer Trash Collection	120.00	480.00	720.00	1,800.00	120.00	120.00	3,360.00
<b>Total INCOME</b>	<b>154,008.51</b>	<b>33,113.51</b>	<b>25,889.44</b>	<b>12,522.42</b>	<b>263,489.80</b>	<b>457,232.53</b>	<b>946,256.21</b>
<b>Total Operating Income</b>	<b>154,008.51</b>	<b>33,113.51</b>	<b>25,889.44</b>	<b>12,522.42</b>	<b>263,489.80</b>	<b>457,232.53</b>	<b>946,256.21</b>
<b>Expense</b>							
<b>UTILITIES</b>							
Electricity/LS & Guard Shack	395.14	373.88	394.52	389.99	324.81	398.24	2,276.58
Electricity/ Street Lights	831.09	830.74	830.74	830.74	830.74	824.09	4,978.14
Gas	444.83	431.22	441.63	507.17	426.91	538.81	2,790.57
Trash Services	6,247.96	6,247.96	6,247.96	6,247.96	6,247.96	6,247.96	37,487.76
Water/Sewer	582.45	804.58	801.00	644.02	725.20	611.60	4,168.85
<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>8,620.70</b>	<b>51,701.90</b>
<b>GENERAL &amp; ADMIN</b>							
Security/Allied Contract	44,026.74	44,026.74	44,026.74	44,026.74	44,026.74	44,026.74	264,160.44
Security/DwellingLIVE Lic Fee	637.48	637.48	637.48	669.36	669.36	669.36	3,920.52

## Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
Security/DwellingLIVE Guest Passes	0.00	944.08	0.00	0.00	0.00	0.00	944.08
Security/Bonuses for Staff	0.00	0.00	4,500.00	4,500.00	0.00	3,300.00	12,300.00
Security/Contingencies	0.00	229.19	53.54	460.65	70.31	369.34	1,183.03
Security/Transponders	0.00	0.00	0.00	1,180.95	0.00	0.00	1,180.95
Security/Trans (Reader Service)	5,268.58	0.00	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	0.00	851.14
Security/Surveillance Camara	0.00	0.00	0.00	0.00	0.00	990.00	990.00
Communications-Phone/Internet	322.35	326.53	305.28	310.75	361.39	361.36	1,987.66
Bank Charges	34.04	0.00	13.82	26.69	74.21	58.04	206.80
Auditing Services (RAMS)	0.00	0.00	0.00	5,000.00	4,500.00	2,000.00	11,500.00
Contibution-CBRA Annual Mtg	0.00	3,000.00	0.00	0.00	0.00	0.00	3,000.00
Contribution-Pacific Legal	0.00	10,000.00	1,000.00	0.00	0.00	0.00	11,000.00
Equipment - Copy Machine Lease	192.88	192.88	192.88	192.88	192.88	192.88	1,157.28
Legal Fees/Owen/Schwerdtfeger	0.00	0.00	0.00	0.00	0.00	-7,015.93	-7,015.93
Liability Ins/EQ-Flood	23,012.63	0.00	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	306.00	9,636.83
Property Management Contract	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	13,800.00
Photo Copying	87.64	414.03	0.00	828.06	571.08	468.29	2,369.10
Office Equip (Computer, Etc)	0.00	1,024.33	0.00	0.00	0.00	64.64	1,088.97
Office Supplies	207.36	9.69	292.35	195.16	85.19	228.76	1,018.51
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	49,658.00	0.00	0.00	49,658.00
Notices to Community	0.00	0.00	0.00	0.00	382.23	0.00	382.23
Website Hosting	248.75	0.00	0.00	315.00	239.88	393.75	1,197.38
Board Mtg Rm Rental/Stipend	0.00	125.00	250.00	0.00	3,120.00	125.00	3,620.00
<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>48,838.23</b>	<b>418,418.20</b>

## Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
<b>LANDSCAPE MAINTENANCE</b>							
Landscape Contract (Western)	2,450.00	2,450.00	2,450.00	2,450.00	2,450.00	2,450.00	14,700.00
Landscape Extras (Western)	0.00	0.00	0.00	0.00	980.00	0.00	980.00
Landscape Misc (Luna & McGee)	0.00	130.00	250.00	0.00	0.00	0.00	380.00
Palm Tree Trimming	0.00	0.00	0.00	5,265.00	0.00	0.00	5,265.00
Irrigation Repairs (Western)	0.00	0.00	0.00	0.00	0.00	475.00	475.00
Wht Fly / Bamboo Trmnt RPW	0.00	0.00	0.00	1,950.00	0.00	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>2,925.00</b>	<b>23,750.00</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>							
Lighting/Holiday @ Gate Entry	0.00	0.00	4,177.75	0.00	4,177.75	0.00	8,355.50
Electrical Repair	0.00	0.00	615.00	0.00	0.00	0.00	615.00
Painting/Re-Oiling Woodwork	0.00	800.00	0.00	975.00	2,100.00	0.00	3,875.00
Plumbing Repair	0.00	0.00	299.50	7.31	212.00	0.00	518.81
Block Wall & Fence Repair	0.00	0.00	0.00	0.00	480.00	0.00	480.00
Beach Cleanup	0.00	0.00	350.00	0.00	0.00	0.00	350.00
Computer Consultant	229.00	229.00	229.00	229.00	229.00	229.00	1,374.00
Gate Repairs/Maint. (ALL)	211.50	0.00	72.00	0.00	0.00	0.00	283.50
Street Sweeping	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	7,710.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	1,452.00
Patrol Vehical Maintenance	0.00	4,975.20	0.00	301.94	310.68	273.55	5,861.37
Police Equipment	0.00	0.00	0.00	336.81	0.00	0.00	336.81
Mutt Mitt Disposable Bags	698.31	0.00	0.00	560.24	0.00	0.00	1,258.55
Misc Maintenance	305.00	130.00	305.00	130.00	130.00	305.00	1,305.00
Drain/Catch Basin/Filter Maint	0.00	500.00	0.00	0.00	150.00	2,426.47	3,076.47
Pest Control	1,160.50	439.00	439.00	439.00	372.00	624.00	3,473.50
Signage	0.00	0.00	590.49	87.52	0.00	0.00	678.01
Small Tools & Equipment	22.30	0.00	0.00	39.12	72.65	55.22	189.29
<b>Total GENERAL REPAIRS &amp;</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>5,440.24</b>	<b>41,192.81</b>

## Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
<b>MAINTENANCE</b>							
<b>EMPLOYEE EXPENSES</b>							
Workers Comp Insurance	3,963.92	0.00	1,581.99	0.00	0.00	0.00	5,545.91
Payroll Processing Fees	126.16	239.59	239.59	239.59	333.59	380.14	1,558.66
Payroll Tax Expense	1,295.72	1,345.72	1,313.59	1,319.86	1,374.76	1,365.30	8,014.95
Salary/Wages (Manager)	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	47,996.04
Salary/Wages (Officer)	5,226.00	5,276.25	5,475.25	5,145.00	5,862.50	5,880.00	32,865.00
Salary/Wages (Admin Asstnt)	3,712.00	4,315.25	3,696.00	4,108.50	4,108.50	3,968.25	23,908.50
Health Insurance	2,198.02	2,197.80	2,197.80	2,197.80	2,197.80	2,197.80	13,187.02
Training/Seminars/Travel/ Meals	1,079.38	25.00	0.00	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>21,790.83</b>	<b>134,180.46</b>
<b>NON-OPERATIONAL ITEMS</b>							
Shoreline Protection Consultants	440.00	30,349.07	24,297.50	26,838.26	77,937.50	30,480.00	190,342.33
Shoreline Protection Engineering	0.00	1,111.90	0.00	98.00	1,800.00	588.00	3,597.90
<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>31,068.00</b>	<b>193,940.23</b>
<b>LAND</b>							
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	19,387.16	0.00	19,387.16
Interest Allocation (Vacant Lot)	0.00	0.00	0.00	0.00	15,177.07	0.00	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>0.00</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>118,683.00</b>	<b>897,747.83</b>
<b>NOI - Net Operating Income</b>	<b>32,937.72</b>	<b>-102,880.94</b>	<b>-94,704.68</b>	<b>-174,046.86</b>	<b>48,653.61</b>	<b>338,549.53</b>	<b>48,508.38</b>
Total Income	154,008.51	33,113.51	25,889.44	12,522.42	263,489.80	457,232.53	946,256.21
Total Expense	121,070.79	135,994.45	120,594.12	186,569.28	214,836.19	118,683.00	897,747.83
<b>Net Income</b>	<b>32,937.72</b>	<b>-102,880.94</b>	<b>-94,704.68</b>	<b>-174,046.86</b>	<b>48,653.61</b>	<b>338,549.53</b>	<b>48,508.38</b>

## Annual Budget - Comparative

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

As of: Dec 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	226,284.52	227,379.00	-1,094.48	227,379.00
Property Tax Revenue	444,413.07	111,790.17	332,622.90	721,535.01	670,741.02	50,793.99	1,341,482.00
Development Impact Fee	0.00	2,583.33	-2,583.33	0.00	15,500.02	-15,500.02	31,000.00
Transponder Revenue	640.00	333.33	306.67	1,880.00	2,000.02	-120.02	4,000.00
Infrastructure Protect. from SLR	0.00	16,666.67	-16,666.67	0.00	100,000.02	-100,000.02	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	14.13	83.33	-69.20	4,097.72	500.02	3,597.70	1,000.00
Parking - Permits & OCTA Fees	3,490.00	51,220.00	-47,730.00	3,490.00	51,220.00	-47,730.00	51,220.00
Late Fees/Misc Revenue/ Parking Fee	0.00	0.00	0.00	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>448,557.20</b>	<b>182,676.83</b>	<b>265,880.37</b>	<b>961,649.94</b>	<b>1,070,820.10</b>	<b>-109,170.16</b>	<b>1,865,036.00</b>
<b>Total Operating Income</b>	<b>448,557.20</b>	<b>182,676.83</b>	<b>265,880.37</b>	<b>961,649.94</b>	<b>1,070,820.10</b>	<b>-109,170.16</b>	<b>1,865,036.00</b>
<b>Expense</b>							
<b>UTILITIES</b>							
Electricity/LS & Guard Shack	398.24	386.00	-12.24	2,276.58	2,316.00	39.42	4,632.00
Electricity/ Street Lights	824.09	840.00	15.91	4,978.14	5,040.00	61.86	10,080.00
Gas	538.81	546.00	7.19	2,790.57	3,276.00	485.43	6,552.00
Trash Services	6,247.96	6,307.50	59.54	37,487.76	37,845.00	357.24	75,690.00
Water/Sewer	611.60	726.00	114.40	4,168.85	4,356.00	187.15	8,712.00
<b>Total UTILITIES</b>	<b>8,620.70</b>	<b>8,805.50</b>	<b>184.80</b>	<b>51,701.90</b>	<b>52,833.00</b>	<b>1,131.10</b>	<b>105,666.00</b>
<b>GENERAL &amp; ADMIN</b>							
Security/Allied Contract	44,026.74	44,598.50	571.76	264,160.44	267,591.00	3,430.56	535,182.00
Security/DwellingLIVE Lic Fee	669.36	637.50	-31.86	3,920.52	3,825.00	-95.52	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	950.02	5.94	1,900.00
Security/Bonuses for Staff	3,300.00	0.00	-3,300.00	12,300.00	13,500.00	1,200.00	13,500.00
Security/Contingencies	369.34	141.67	-227.67	1,183.03	850.02	-333.01	1,700.00
Security/Radar Certification	0.00	83.33	83.33	0.00	500.02	500.02	1,000.00
Security/Transponders	0.00	200.00	200.00	1,180.95	1,200.00	19.05	2,400.00
Security/Trans (Reader Service)	0.00	50.00	50.00	5,268.58	300.00	-4,968.58	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	990.00	339.58	-650.42	990.00	2,037.52	1,047.52	4,075.00
Communications-Phone/Internet	361.36	389.42	28.06	1,987.66	2,336.52	348.86	4,673.00
Bank Charges	58.04	16.67	-41.37	206.80	100.02	-106.78	200.00
Auditing Services (RAMS)	2,000.00	3,300.00	1,300.00	11,500.00	9,900.00	-1,600.00	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	25.02	25.02	50.00
Equipment - Copy Machine Lease	192.88	221.67	28.79	1,157.28	1,330.02	172.74	2,660.00
Document Management	0.00	25.00	25.00	0.00	150.00	150.00	300.00
Legal Fees/Owen/Schwerdtfeger	-7,015.93	833.33	7,849.26	-7,015.93	5,000.02	12,015.95	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)	306.00	896.83	590.83	9,636.83	5,381.02	-4,255.81	10,762.00
MHTL Survey/LCP Committee	0.00	8,500.00	8,500.00	0.00	8,500.00	8,500.00	17,000.00
Property Management Contract	2,300.00	2,341.67	41.67	13,800.00	14,050.02	250.02	28,100.00
Police Uniforms	0.00	83.33	83.33	0.00	500.02	500.02	1,000.00
Photo Copying	468.29	125.00	-343.29	2,369.10	750.00	-1,619.10	1,500.00
Office Equip (Computer, Etc)	64.64	333.33	268.69	1,088.97	2,000.02	911.05	4,000.00
Office Supplies	228.76	208.33	-20.43	1,018.51	1,250.02	231.51	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	1,000.02	1,000.02	2,000.00
Notices to Community	0.00	143.75	143.75	382.23	862.50	480.27	1,725.00

## Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Website Hosting	393.75	182.00	-211.75	1,197.38	1,092.00	-105.38	2,184.00
Board Mtg Rm Rental/Stipend	125.00	374.58	249.58	3,620.00	2,247.52	-1,372.48	4,495.00
Misc General Expenses	0.00	33.33	33.33	0.00	200.02	200.02	400.00
<b>Total GENERAL &amp; ADMIN</b>	<b>48,838.23</b>	<b>64,387.99</b>	<b>15,549.76</b>	<b>418,418.20</b>	<b>437,458.34</b>	<b>19,040.14</b>	<b>764,786.00</b>
<b>LANDSCAPE MAINTENANCE</b>							
Landscape Contract (Western)	2,450.00	2,450.00	0.00	14,700.00	14,700.00	0.00	29,400.00
Landscape Extras (Western)	0.00	250.00	250.00	980.00	1,500.00	520.00	3,000.00
Landscape Misc (Luna & McGee)	0.00	166.67	166.67	380.00	1,000.02	620.02	2,000.00
Palm Tree Trimming	0.00	474.17	474.17	5,265.00	2,845.02	-2,419.98	5,690.00
Irrigation Repairs (Western)	475.00	166.67	-308.33	475.00	1,000.02	525.02	2,000.00
Wht Fly / Bamboo Trmnt RPW	0.00	458.33	458.33	1,950.00	2,750.02	800.02	5,500.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>2,925.00</b>	<b>3,965.84</b>	<b>1,040.84</b>	<b>23,750.00</b>	<b>23,795.08</b>	<b>45.08</b>	<b>47,590.00</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>							
Lighting Maintenance for LS	0.00	375.00	375.00	0.00	2,250.00	2,250.00	4,500.00
Lighting/Holiday @ Gate Entry	0.00	0.00	0.00	8,355.50	8,356.00	0.50	8,356.00
Electrical Repair	0.00	41.67	41.67	615.00	250.02	-364.98	500.00
Painting/Re-Oiling Woodwork	0.00	1,333.33	1,333.33	3,875.00	8,000.02	4,125.02	16,000.00
Plumbing Repair	0.00	66.67	66.67	518.81	400.02	-118.79	800.00
Roof Repair	0.00	83.33	83.33	0.00	500.02	500.02	1,000.00
Block Wall & Fence Repair	0.00	166.67	166.67	480.00	1,000.02	520.02	2,000.00
Beach Cleanup	0.00	1,250.00	1,250.00	350.00	7,500.00	7,150.00	15,000.00
Computer Consultant	229.00	230.00	1.00	1,374.00	1,380.00	6.00	2,760.00
Gate Repairs/Maint. (ALL)	0.00	167.33	167.33	283.50	1,004.02	720.52	2,008.00
Street Sweeping	1,285.00	1,285.00	0.00	7,710.00	7,710.00	0.00	15,420.00
Driveway Pressure Wash	242.00	242.00	0.00	1,452.00	1,452.00	0.00	2,904.00
Patrol Vehical Maintenance	273.55	204.17	-69.38	5,861.37	1,225.02	-4,636.35	2,450.00
Police Equipment	0.00	416.67	416.67	336.81	2,500.02	2,163.21	5,000.00
Fire Extinguisher Refills	0.00	18.75	18.75	0.00	112.50	112.50	225.00
Mutt Mitt Disposable Bags	0.00	145.83	145.83	1,258.55	875.02	-383.53	1,750.00
Misc Maintenance	305.00	411.25	106.25	1,305.00	2,467.50	1,162.50	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	2,426.47	750.00	-1,676.47	3,076.47	4,500.00	1,423.53	9,000.00
Sand Grading/Tractor Service	0.00	166.67	166.67	0.00	1,000.02	1,000.02	2,000.00
Pavement Maintenance	0.00	1,750.00	1,750.00	0.00	10,500.00	10,500.00	21,000.00
Pest Control	624.00	496.67	-127.33	3,473.50	2,980.02	-493.48	5,960.00
Signage	0.00	25.00	25.00	678.01	150.00	-528.01	300.00
Small Tools & Equipment	55.22	37.50	-17.72	189.29	225.00	35.71	450.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	1,500.00	1,500.00	3,000.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>5,440.24</b>	<b>9,913.51</b>	<b>4,473.27</b>	<b>41,192.81</b>	<b>67,837.22</b>	<b>26,644.41</b>	<b>127,318.00</b>
<b>PLANNED IMPROVEMENTS</b>							
Block Wall Repairs	0.00	166.67	166.67	0.00	1,000.02	1,000.02	2,000.00
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	1,500.00	1,500.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	2,000.02	2,000.02	4,000.00
Storm Drain Repairs from High Tides	0.00	833.33	833.33	0.00	5,000.02	5,000.02	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>9,500.06</b>	<b>9,500.06</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	380.14	257.75	-122.39	1,558.66	1,546.50	-12.16	3,093.00
Payroll Tax Expense	1,365.30	1,458.00	92.70	8,014.95	8,748.00	733.05	17,496.00
Salary/Wages (Manager)	7,999.34	7,982.92	-16.42	47,996.04	47,897.52	-98.52	95,795.00
Salary/Wages (Officer)	5,880.00	6,066.67	186.67	32,865.00	36,400.02	3,535.02	72,800.00
Salary/Wages (Admin Asstnt)	3,968.25	4,004.00	35.75	23,908.50	24,024.00	115.50	48,048.00
Health Insurance	2,197.80	2,269.50	71.70	13,187.02	13,617.00	429.98	27,234.00
Training/Seminars/Travel/ Meals	0.00	112.50	112.50	1,104.38	675.00	-429.38	1,350.00
<b>Total EMPLOYEE EXPENSES</b>	<b>21,790.83</b>	<b>22,151.34</b>	<b>360.51</b>	<b>134,180.46</b>	<b>137,596.04</b>	<b>3,415.58</b>	<b>270,504.00</b>
<b>NON-OPERATIONAL ITEMS</b>							
General Reserve Contribution	0.00	9,253.58	9,253.58	0.00	55,521.52	55,521.52	111,043.00
Shoreline Protection Consultants	30,480.00	25,000.00	-5,480.00	190,342.33	150,000.00	-40,342.33	300,000.00
Shoreline Protection Engineering	588.00	4,166.67	3,578.67	3,597.90	25,000.02	21,402.12	50,000.00
<b>Total NON-OPERATIONAL ITEMS</b>	<b>31,068.00</b>	<b>38,420.25</b>	<b>7,352.25</b>	<b>193,940.23</b>	<b>230,521.54</b>	<b>36,581.31</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)	0.00	0.00	0.00	19,387.16	19,387.00	-0.16	39,080.00
Interest Allocation (Vacant Lot)	0.00	0.00	0.00	15,177.07	15,177.00	-0.07	30,049.00
<b>Total LAND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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>118,683.00</b>	<b>149,227.76</b>	<b>30,544.76</b>	<b>897,747.83</b>	<b>994,105.28</b>	<b>96,357.45</b>	<b>1,865,036.00</b>
Total Operating Income	448,557.20	182,676.83	265,880.37	961,649.94	1,070,820.10	-109,170.16	1,865,036.00
Total Operating Expense	118,683.00	149,227.76	30,544.76	897,747.83	994,105.28	96,357.45	1,865,036.00
<b>NOI - Net Operating Income</b>	<b>329,874.20</b>	<b>33,449.07</b>	<b>296,425.13</b>	<b>63,902.11</b>	<b>76,714.82</b>	<b>-12,812.71</b>	<b>0.00</b>
Total Income	448,557.20	182,676.83	265,880.37	961,649.94	1,070,820.10	-109,170.16	1,865,036.00
Total Expense	118,683.00	149,227.76	30,544.76	897,747.83	994,105.28	96,357.45	1,865,036.00
<b>Net Income</b>	<b>329,874.20</b>	<b>33,449.07</b>	<b>296,425.13</b>	<b>63,902.11</b>	<b>76,714.82</b>	<b>-12,812.71</b>	<b>0.00</b>



2050 Main Street, Suite 300  
Irvine, CA 92614

## Statement Ending 12/29/2023

CAPISTRANO BAY COMMUNITY

Page 1 of 10

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	\$207,507.45

## HOA CHECKING-XXXXXX2066

### Account Summary

Date	Description	Amount
12/01/2023	Beginning Balance	\$184,001.85
	39 Credit(s) This Period	\$252,742.01
	73 Debit(s) This Period	\$229,236.41
12/29/2023	Ending Balance	\$207,507.45

### Deposits

Date	Description	Amount
12/11/2023	DEPOSIT	\$620.00
12/19/2023	MOBILE DEPOSIT	\$20.00
12/20/2023	MOBILE DEPOSIT	\$7,015.93

### Electronic Credits

Date	Description	Amount
12/05/2023	LOCKBOX DEPOSIT	\$520.00
12/06/2023	APPFOLIO VV9T XXXXXX1536	\$390.00
12/06/2023	APPFOLIO VV9T XXXXXX1536	\$520.00
12/06/2023	LOCKBOX DEPOSIT	\$780.00
12/06/2023	Wire Transfer In 71273132 CAPISTRANO BAY COMMUNITY SERVICES	\$200,000.00
12/07/2023	APPFOLIO VV9T XXXXXX1536	\$260.00
12/07/2023	Compass Property Net Settle 000019539448094	\$1,040.00
12/07/2023	LOCKBOX DEPOSIT	\$2,766.35
12/08/2023	APPFOLIO VV9T XXXXXX1536	\$390.00
12/08/2023	Compass Property Net Settle 000019556290990	\$1,560.00
12/08/2023	LOCKBOX DEPOSIT	\$2,600.00



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 Credits (continued)**

Date	Description	Amount
12/11/2023	Compass Property Net Settle 000019566787046	\$650.00
12/11/2023	LOCKBOX DEPOSIT	\$3,640.00
12/12/2023	Compass Property Net Settle 000019588771346	\$520.00
12/12/2023	APPFOLIO VV9T XXXXXX1536	\$1,986.35
12/13/2023	APPFOLIO VV9T XXXXXX1536	\$390.00
12/13/2023	Compass Property Net Settle 000019589610582	\$1,560.00
12/13/2023	LOCKBOX DEPOSIT	\$1,940.00
12/14/2023	Compass Property Net Settle 000019599463018	\$390.00
12/14/2023	LOCKBOX DEPOSIT	\$3,806.34
12/15/2023	Compass Property Net Settle 000019613562994	\$3,276.35
12/18/2023	APPFOLIO VV9T XXXXXX1536	\$520.00
12/18/2023	LOCKBOX DEPOSIT	\$2,210.00
12/19/2023	APPFOLIO VV9T XXXXXX1536	\$260.00
12/19/2023	Compass Property Net Settle 000019637131070	\$910.00
12/19/2023	LOCKBOX DEPOSIT	\$810.00
12/20/2023	Compass Property Net Settle 000019639467778	\$650.00
12/20/2023	LOCKBOX DEPOSIT	\$2,542.70
12/21/2023	Compass Property Net Settle 000019647175822	\$1,170.00
12/21/2023	LOCKBOX DEPOSIT	\$2,672.70
12/22/2023	LOCKBOX DEPOSIT	\$1,466.35
12/26/2023	APPFOLIO VV9T XXXXXX1536	\$928.18
12/26/2023	LOCKBOX DEPOSIT	\$650.00
12/27/2023	APPFOLIO VV9T XXXXXX1536	\$390.00
12/29/2023	LOCKBOX DEPOSIT	\$910.00
12/29/2023	XX8660 ADJ CREDIT COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 021796	\$10.76

**Electronic Debits**

Date	Description	Amount
12/01/2023	CAPISTRANO BAY C IMPOUND TP4264	\$207.43
12/01/2023	CAPISTRANO BAY C IMPOUND TP4264	\$2,535.35
12/01/2023	CAPISTRANO BAY C IMPOUND TP4264	\$7,214.17
12/01/2023	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 60840862 040862	\$67.00
12/04/2023	1800 CALPERS 100000017353451	\$2,197.80
12/04/2023	Compass Property Settlement 000019535339338	\$2,300.00
12/04/2023	XX8660 POS CHK PURCHAS AMZN MktP US* TC6 Amzn.com/bill WA 00000000 059561	\$56.00
12/05/2023	DWELLINGLIVE ACH 8009924384 3380000957	\$669.36
12/07/2023	SD GAS & ELEC PAID SDGE 005194379635	\$24.31
12/07/2023	SD GAS & ELEC PAID SDGE 008454115307	\$398.24
12/07/2023	XX8660 POS CHK PURCHAS STAPLES 00 SAN JUAN CAPI CA 026 012904	\$18.26
12/08/2023	XX8660 POS CHK PURCHAS Amazon.com* VV3PX Amzn.com/bill WA 00000000 021987	\$31.55
12/11/2023	USBEquipFinance CNTRCT PMT 500-0656919-000	\$192.88
12/11/2023	XX8660 POS CHK PURCHAS Amazon.com* GI3WH Amzn.com/bill WA 00000000 078980	\$9.67
12/11/2023	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 002758	\$10.76
12/12/2023	XX8611 POS CHK PURCHAS CAPISTRANO VALLE 183-38354662 CA DPGCEQXQ 079336	\$23.40
12/12/2023	XX8660 DDA RECURR MSFT * <E0800Q6CN MSBILL.INFO WA 02028181 334658380	\$288.00
12/13/2023	Rentokil North A WWP* Wester c74bb10036c34a6	\$372.00
12/13/2023	SO CAL GAS SIMPLEPAY 058140308279060	\$538.81
12/13/2023	XX8660 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 000361	\$14.00
12/13/2023	XX8660 POS CHK PURCHAS TIDELINES LLC SAN MARCOS CA 43921563 021563	\$39.95
12/13/2023	XX8660 POS CHK PURCHAS Amazon.com* T739Q Amzn.com/bill WA 00000000 070928	\$64.64
12/14/2023	SOUTH COAST WATE SOUTH COAS M3M12H5216070	\$157.18
12/14/2023	CITI AUTOPAY PAYMENT 081248534361819	\$619.49
12/15/2023	CAPISTRANO BAY C IMPOUND TP4264	\$126.16
12/15/2023	CAPISTRANO BAY C IMPOUND TP4264	\$2,394.01
12/15/2023	CAPISTRANO BAY C IMPOUND TP4264	\$6,970.66
12/18/2023	SOUTH COAST WATE SOUTH COAS I3M14G1719403	\$81.82

**HOA CHECKING-XXXXXX2066 (continued)**

**Electronic Debits (continued)**

Date	Description	Amount
12/18/2023	COX COMM ORG BANK DRAFT baqdxrGmvOJJads	\$361.36
12/18/2023	SOUTH COAST WATE SOUTH COAS B3M14G1904206	\$372.60
12/18/2023	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 001825	\$132.81
12/19/2023	XX8660 POS CHK PURCHAS OC REGISTER SUBS 714-796-7777 CA 00000000 041948	\$18.00
12/20/2023	SD GAS & ELEC PAID SDGE 005466041355	\$799.78
12/20/2023	Compass Property Settlement 000019676105890	\$2,925.00
12/26/2023	CR & R INCORPORA CRR INCORP 8300127893	\$618.27
12/26/2023	CR & R INCORPORA CRR INCORP 8300092766	\$5,629.69
12/28/2023	CAPISTRANO BAY C IMPOUND TP4264	\$253.98
12/28/2023	CAPISTRANO BAY C IMPOUND TP4264	\$2,566.25
12/28/2023	CAPISTRANO BAY C IMPOUND TP4264	\$7,281.97

**Checks Cleared**

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1633	12/14/2023	\$828.06	1658	12/12/2023	\$4,177.75	1672	12/15/2023	\$3,380.00
1637*	12/01/2023	\$1,527.00	1659	12/01/2023	\$571.08	1674*	12/26/2023	\$125.00
1642*	12/01/2023	\$229.00	1660	12/01/2023	\$4,500.00	1675	12/15/2023	\$36.00
1645*	12/14/2023	\$250.00	1661	12/14/2023	\$382.23	1677*	12/14/2023	\$130.00
1648*	12/01/2023	\$44,026.74	1662	12/04/2023	\$1,800.00	1678	12/27/2023	\$990.00
1649	12/06/2023	\$34,564.23	1663	12/14/2023	\$599.00	1679	12/14/2023	\$2,640.00
1651*	12/01/2023	\$2,100.00	1665*	12/14/2023	\$185.00	1680	12/14/2023	\$2,426.47
1652	12/05/2023	\$599.00	1666	12/11/2023	\$3,300.00	1682*	12/26/2023	\$44,026.74
1653	12/04/2023	\$150.00	1668*	12/14/2023	\$1,527.00	1683	12/26/2023	\$585.00
1655*	12/04/2023	\$599.00	1669	12/14/2023	\$17,280.00	1684	12/26/2023	\$2,000.00
1656	12/04/2023	\$812.50	1670	12/14/2023	\$3,120.00			
1657	12/01/2023	\$599.00	1671	12/18/2023	\$588.00			

\* Indicates skipped check number

**Daily Balances**

Date	Amount	Date	Amount	Date	Amount
12/01/2023	\$120,425.08	12/12/2023	\$286,445.07	12/21/2023	\$267,229.06
12/04/2023	\$112,509.78	12/13/2023	\$289,305.67	12/22/2023	\$268,695.41
12/05/2023	\$111,761.42	12/14/2023	\$263,357.58	12/26/2023	\$217,288.89
12/06/2023	\$278,887.19	12/15/2023	\$253,727.10	12/27/2023	\$216,688.89
12/07/2023	\$282,512.73	12/18/2023	\$254,920.51	12/28/2023	\$206,586.69
12/08/2023	\$287,031.18	12/19/2023	\$256,902.51	12/29/2023	\$207,507.45
12/11/2023	\$288,427.87	12/20/2023	\$263,386.36		

**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.

12/29/23  
3278  
Page 1 of 2

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

Where  
Tradition & Technology  
Come Together

Merry Christmas  
and a Happy New Year  
from F&M Bank.

**Account Title**

Capistrano Bay Community Services Dist

**Business Interest on Checking Summary**

Account Number	3278	Number of Enclosures	0
Beginning Balance	341,395.37	Statement Dates	12/01/23 thru 12/31/23
2 Deposits/Credits	444,413.07	Days in the statement period	31
2 Checks/Debits	200,058.04	Average Ledger	332,724.72
Service Charge	0.00	Interest Earned	14.13
Interest Paid	14.13	Annual Percentage Yield Returned	0.05%
Ending Balance	585,764.53	2023 Interest Paid	276.40

**Deposits and Other Credits**

Date	Description	Amount
12/07	County of Orange B956000928 20231205001113CAPISTRANO BAY EDI PYMNT 09100001491CCD	3,159.52
12/21	County of Orange B956000928 20231219001141CAPISTRANO BAY EDI PYMNT 09100001613CCD	441,253.55
12/31	Interest Deposit	14.13

Questions? Call us: (866) 437-0011



FMB.com





Date  
Account No.

12/29/23  
3278  
Page 2 of 2

Business Interest on Checking 3278 (continued)

### Checks and Other Debits

Date	Description	Amount
12/05	Account Analysis Charge	58.04-
12/06	OLB Outgoing Wire-eNotice Sunwest Bank 000000000 20231206L2LFFM1C000151	200,000.00-

### Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/01	341,395.37	12/06	141,337.33	12/21	585,750.40
12/05	341,337.33	12/07	144,496.85	12/31	585,764.53

### Interest Rate Summary

Date	Rate
11/30	0.050000%

### End of Statement

Thank you for banking with Farmers & Merchants Bank.



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