

ITEM 9a

FINANCIAL REPORT THROUGH

January 31, 2024

FOR FEBRUARY MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 01/31/2024

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	241,950.29
Operating Cash	65,704.73
Reserve Cash	639,325.23
Total Cash	946,980.25
Accounts Receivable	12,981.28
Prepaid Expenses	772.00
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	-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
Total ACCUMULATED DEPRECIATION	-1,667,199.47
Land	2,490,000.00
Loan	-943,622.77
TOTAL ASSETS	3,717,086.49
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	772.18
OTHER CURRENT LIABILITIES	
Accrued Vacation	0.40
Encroachment Permit Deposit	500.00
Total OTHER CURRENT LIABILITIES	500.40
Clearing Account	556.35
Prepaid Income	535.30
Total Liabilities	2,364.23

Balance Sheet

Account Name	Balance
Capital	
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	21,645.61
Calculated Prior Years Retained Earnings	-1,620,024.96
Total Capital	3,714,722.26
TOTAL LIABILITIES & CAPITAL	3,717,086.49

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 Jan 2024

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	Jan 2024	Total
Operating Income & Expense								
Income								
INCOME								
Special Benefit Fee	156,032.47	30,984.08	8,054.46	5,381.75	2,152.70	10,225.33	6,457.45	219,288.24
Property Tax Revenue	0.00	1,285.83	16,520.93	2,469.23	256,845.95	444,413.07	53,585.57	775,120.58
Development Impact Fee	-4,571.00	0.00	0.00	500.00	4,071.00	0.00	3,554.00	3,554.00
Transponder Revenue	520.00	340.00	180.00	160.00	40.00	640.00	0.00	1,880.00
Interest Income	1,877.04	23.60	19.67	2,153.13	10.15	14.13	2,432.91	6,530.63
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	42,860.00	2,225.00	45,085.00
Late Fees/Misc Revenue/Parking Fee	30.00	0.00	394.38	58.31	250.00	30.00	116.55	879.24
Summer Trash Collection	120.00	480.00	720.00	1,800.00	120.00	120.00	0.00	3,360.00
Total INCOME	154,008.51	33,113.51	25,889.44	12,522.42	263,489.80	498,302.53	68,371.48	1,055,697.69
Total Operating Income	154,008.51	33,113.51	25,889.44	12,522.42	263,489.80	498,302.53	68,371.48	1,055,697.69
Expense								
UTILITIES								
Electricity/LS & Guard Shack	395.14	373.88	394.52	389.99	324.81	398.24	568.44	2,845.02
Electricity/ Street Lights	831.09	830.74	830.74	830.74	830.74	824.09	823.71	5,801.85
Gas	444.83	431.22	441.63	507.17	426.91	538.81	456.16	3,246.73
Trash Services	6,247.96	6,247.96	6,247.96	6,247.96	6,247.96	6,247.96	6,247.96	43,735.72
Water/Sewer	582.45	804.58	801.00	644.02	725.20	611.60	600.46	4,769.31
Total UTILITIES	8,501.47	8,688.38	8,715.85	8,619.88	8,555.62	8,620.70	8,696.73	60,398.63
GENERAL & ADMIN								
Security/Allied Contract	44,026.74	44,026.74	44,026.74	44,026.74	44,026.74	44,026.74	45,170.00	309,330.44
Security/DwellingLIVE Lic Fee	637.48	637.48	637.48	669.36	669.36	669.36	669.36	4,589.88

Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Total
Security/DwellingLIVE Guest Passes	0.00	944.08	0.00	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	0.00	12,300.00
Security/Contingencies	0.00	229.19	53.54	460.65	70.31	369.34	43.26	1,226.29
Security/Transponders	0.00	0.00	0.00	1,180.95	0.00	0.00	1,180.95	2,361.90
Security/Trans (Reader Service)	5,480.08	0.00	72.00	0.00	0.00	0.00	0.00	5,552.08
Security/July 4 Allowance	851.14	0.00	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	0.00	990.00
Communications-Phone/Internet	322.35	326.53	305.28	310.75	361.39	361.36	361.36	2,349.02
Bank Charges	34.04	0.00	13.82	26.69	74.21	58.04	51.29	258.09
Auditing Services (RAMS)	0.00	0.00	0.00	5,000.00	4,500.00	2,000.00	250.00	11,750.00
Contibution-CBRA Annual Mtg	0.00	3,000.00	0.00	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	0.00	11,000.00
Equipment - Copy Machine Lease	192.88	192.88	192.88	192.88	192.88	192.88	192.88	1,350.16
Legal Fees/Owen/Schwerdtfeger	0.00	0.00	0.00	0.00	0.00	-7,015.93	0.00	-7,015.93
Liability Ins/EQ-Flood	23,012.63	0.00	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	234.00	9,870.83
Property Management Contract	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	16,100.00
Photo Copying	87.64	414.03	0.00	828.06	571.08	468.29	414.03	2,783.13
Office Equip (Computer, Etc)	0.00	1,024.33	0.00	0.00	0.00	64.64	140.06	1,229.03
Office Supplies	207.36	9.69	292.35	195.16	85.19	228.76	198.51	1,217.02
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	49,658.00	0.00	0.00	0.00	49,658.00
Notices to Community	0.00	0.00	0.00	0.00	382.23	0.00	0.00	382.23
Website Hosting	248.75	0.00	0.00	315.00	239.88	393.75	0.00	1,197.38
Board Mtg Rm Rental/ Stipend	0.00	125.00	250.00	0.00	3,120.00	125.00	125.00	3,745.00

Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Total
Total GENERAL & ADMIN	80,136.67	63,265.95	53,844.47	115,705.11	56,911.27	48,838.23	51,330.70	470,032.40
LANDSCAPE MAINTENANCE								
Landscape Contract (Western)	2,450.00	2,450.00	2,450.00	2,450.00	2,450.00	2,450.00	2,450.00	17,150.00
Landscape Extras (Western)	0.00	0.00	0.00	0.00	980.00	0.00	0.00	980.00
Landscape Misc (Luna & McGee)	0.00	130.00	250.00	0.00	0.00	0.00	510.00	890.00
Palm Tree Trimming	0.00	0.00	0.00	5,265.00	0.00	0.00	0.00	5,265.00
Irrigation Repairs (Western)	0.00	0.00	0.00	0.00	0.00	475.00	0.00	475.00
Wht Fly / Bamboo Trmnt RPW	0.00	0.00	0.00	1,950.00	0.00	0.00	800.00	2,750.00
Total LANDSCAPE MAINTENANCE	2,450.00	2,580.00	2,700.00	9,665.00	3,430.00	2,925.00	3,760.00	27,510.00
GENERAL REPAIRS & MAINTENANCE								
Lighting/Holiday @ Gate Entry	0.00	0.00	4,177.75	0.00	4,177.75	0.00	0.00	8,355.50
Electrical Repair	0.00	0.00	615.00	0.00	0.00	0.00	0.00	615.00
Painting/Re-OilingWoodwork	0.00	800.00	0.00	975.00	2,100.00	0.00	0.00	3,875.00
Plumbing Repair	0.00	0.00	299.50	7.31	212.00	0.00	309.50	828.31
Block Wall & Fence Repair	0.00	0.00	0.00	0.00	480.00	0.00	0.00	480.00
Beach Cleanup	0.00	0.00	350.00	0.00	0.00	0.00	0.00	350.00
Computer Consultant	229.00	229.00	229.00	229.00	229.00	229.00	229.00	1,603.00
Gate Repairs/Maint. (ALL)	0.00	0.00	0.00	0.00	0.00	0.00	167.70	167.70
Street Sweeping	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	8,995.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	242.00	1,694.00
Patrol Vehical Maintenance	0.00	4,975.20	0.00	301.94	310.68	273.55	178.67	6,040.04
Police Equipment	0.00	0.00	0.00	336.81	0.00	0.00	0.00	336.81
Mutt Mitt Disposable Bags	698.31	0.00	0.00	560.24	0.00	0.00	0.00	1,258.55
Misc Maintenance	305.00	130.00	305.00	130.00	130.00	305.00	971.30	2,276.30
Drain/Catch Basin/Filter	0.00	500.00	0.00	0.00	150.00	2,426.47	0.00	3,076.47

Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Total
Maint								
Pavement Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	6,790.00	6,790.00
Pest Control	1,160.50	439.00	439.00	439.00	372.00	624.00	835.00	4,308.50
Signage	0.00	0.00	590.49	87.52	0.00	0.00	99.89	777.90
Small Tools & Equipment	22.30	0.00	0.00	39.12	72.65	55.22	163.72	353.01
Total GENERAL REPAIRS & MAINTENANCE	3,942.11	8,600.20	8,532.74	4,632.94	9,761.08	5,440.24	11,271.78	52,181.09
EMPLOYEE EXPENSES								
Workers Comp Insurance	3,963.92	0.00	1,581.99	0.00	0.00	0.00	0.00	5,545.91
Payroll Processing Fees	126.16	239.59	239.59	239.59	333.59	380.14	126.16	1,684.82
Payroll Tax Expense	1,295.72	1,345.72	1,313.59	1,319.86	1,374.76	1,365.30	798.43	8,813.38
Salary/Wages (Manager)	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	3,999.67	51,995.71
Salary/Wages (Officer)	5,226.00	5,276.25	5,475.25	5,145.00	5,862.50	5,880.00	2,520.00	35,385.00
Salary/Wages (Admin Asstnt)	3,712.00	4,315.25	3,696.00	4,108.50	4,108.50	3,968.25	2,112.00	26,020.50
Health Insurance	2,198.02	2,197.80	2,197.80	2,197.80	2,197.80	2,197.80	2,266.99	15,454.01
Training/Seminars/Travel/Meals	1,079.38	25.00	0.00	0.00	0.00	0.00	1,185.07	2,289.45
Total EMPLOYEE EXPENSES	25,600.54	21,398.95	22,503.56	21,010.09	21,876.49	21,790.83	13,008.32	147,188.78
NON-OPERATIONAL ITEMS								
Shoreline Protection Consultants	440.00	30,349.07	24,297.50	26,838.26	77,937.50	30,480.00	54,538.00	244,880.33
Shoreline Protection Engineering	0.00	1,111.90	0.00	98.00	1,800.00	588.00	6,680.00	10,277.90
Total NON-OPERATIONAL ITEMS	440.00	31,460.97	24,297.50	26,936.26	79,737.50	31,068.00	61,218.00	255,158.23
LAND								
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	19,387.16	0.00	0.00	19,387.16
Interest Allocation (Vacant Lot)	0.00	0.00	0.00	0.00	15,177.07	0.00	0.00	15,177.07
Total LAND	0.00	0.00	0.00	0.00	34,564.23	0.00	0.00	34,564.23
Total Operating Expense	121,070.79	135,994.45	120,594.12	186,569.28	214,836.19	118,683.00	149,285.53	1,047,033.36

Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Total
NOI - Net Operating Income	32,937.72	-102,880.94	-94,704.68	-174,046.86	48,653.61	379,619.53	-80,914.05	8,664.33
Total Income	154,008.51	33,113.51	25,889.44	12,522.42	263,489.80	498,302.53	68,371.48	1,055,697.69
Total Expense	121,070.79	135,994.45	120,594.12	186,569.28	214,836.19	118,683.00	149,285.53	1,047,033.36
Net Income	32,937.72	-102,880.94	-94,704.68	-174,046.86	48,653.61	379,619.53	-80,914.05	8,664.33

Annual Budget - Comparative

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

As of: Jan 2024

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	226,284.52	227,379.00	-1,094.48	227,379.00
Property Tax Revenue	53,585.57	111,790.17	-58,204.60	775,120.58	782,531.19	-7,410.61	1,341,482.00
Development Impact Fee	3,554.00	2,583.33	970.67	3,554.00	18,083.35	-14,529.35	31,000.00
Transponder Revenue	0.00	333.33	-333.33	1,880.00	2,333.35	-453.35	4,000.00
Infrastructure Protect. from SLR	0.00	16,666.67	-16,666.67	0.00	116,666.69	-116,666.69	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	2,432.91	83.33	2,349.58	6,530.63	583.35	5,947.28	1,000.00
Parking - Permits & OCTA Fees	0.00	0.00	0.00	50,830.00	51,220.00	-390.00	51,220.00
Late Fees/Misc Revenue/ Parking Fee	116.55	0.00	116.55	879.24	0.00	879.24	0.00
Summer Trash Collection	0.00	0.00	0.00	3,600.00	3,480.00	120.00	3,480.00
Total INCOME	59,689.03	131,456.83	-71,767.80	1,068,678.97	1,202,276.93	-133,597.96	1,865,036.00
Total Operating Income	59,689.03	131,456.83	-71,767.80	1,068,678.97	1,202,276.93	-133,597.96	1,865,036.00
Expense							
UTILITIES							
Electricity/LS & Guard Shack	568.44	386.00	-182.44	2,845.02	2,702.00	-143.02	4,632.00
Electricity/ Street Lights	823.71	840.00	16.29	5,801.85	5,880.00	78.15	10,080.00
Gas	456.16	546.00	89.84	3,246.73	3,822.00	575.27	6,552.00
Trash Services	6,247.96	6,307.50	59.54	43,735.72	44,152.50	416.78	75,690.00
Water/Sewer	600.46	726.00	125.54	4,769.31	5,082.00	312.69	8,712.00
Total UTILITIES	8,696.73	8,805.50	108.77	60,398.63	61,638.50	1,239.87	105,666.00
GENERAL & ADMIN							
Security/Allied Contract	45,170.00	44,598.50	-571.50	309,330.44	312,189.50	2,859.06	535,182.00
Security/DwellingLIVE Lic Fee	669.36	637.50	-31.86	4,589.88	4,462.50	-127.38	7,650.00
Security/DwellingLIVE Guest	0.00	158.33	158.33	944.08	1,108.35	164.27	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	12,300.00	13,500.00	1,200.00	13,500.00
Security/Contingencies	43.26	141.67	98.41	1,226.29	991.69	-234.60	1,700.00
Security/Radar Certification	0.00	83.33	83.33	0.00	583.35	583.35	1,000.00
Security/Transponders	1,180.95	200.00	-980.95	2,361.90	1,400.00	-961.90	2,400.00
Security/Trans (Reader Service)	0.00	50.00	50.00	5,552.08	350.00	-5,202.08	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	990.00	2,377.10	1,387.10	4,075.00
Communications-Phone/Internet	361.36	389.42	28.06	2,349.02	2,725.94	376.92	4,673.00
Bank Charges	51.29	16.67	-34.62	258.09	116.69	-141.40	200.00
Auditing Services (RAMS)	250.00	3,300.00	3,050.00	11,750.00	13,200.00	1,450.00	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	29.19	29.19	50.00
Equipment - Copy Machine Lease	192.88	221.67	28.79	1,350.16	1,551.69	201.53	2,660.00
Document Management	0.00	25.00	25.00	0.00	175.00	175.00	300.00
Legal Fees/Owen/Schwerdtfeger	0.00	833.33	833.33	-7,015.93	5,833.35	12,849.28	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)	234.00	896.83	662.83	9,870.83	6,277.85	-3,592.98	10,762.00
MHTL Survey/LCP Committee	0.00	0.00	0.00	0.00	8,500.00	8,500.00	17,000.00
Property Management Contract	2,300.00	2,341.67	41.67	16,100.00	16,391.69	291.69	28,100.00
Police Uniforms	0.00	83.33	83.33	0.00	583.35	583.35	1,000.00
Photo Copying	414.03	125.00	-289.03	2,783.13	875.00	-1,908.13	1,500.00
Office Equip (Computer, Etc)	140.06	333.33	193.27	1,229.03	2,333.35	1,104.32	4,000.00
Office Supplies	198.51	208.33	9.82	1,217.02	1,458.35	241.33	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	1,166.69	1,166.69	2,000.00
Notices to Community	0.00	143.75	143.75	382.23	1,006.25	624.02	1,725.00
Website Hosting	0.00	182.00	182.00	1,197.38	1,274.00	76.62	2,184.00
Board Mtg Rm Rental/Stipend	125.00	374.58	249.58	3,745.00	2,622.10	-1,122.90	4,495.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Misc General Expenses	0.00	33.33	33.33	0.00	233.35	233.35	400.00
Total GENERAL & ADMIN	51,330.70	55,887.99	4,557.29	470,032.40	493,346.33	23,313.93	764,786.00
LANDSCAPE MAINTENANCE							
Landscape Contract (Western)	2,450.00	2,450.00	0.00	17,150.00	17,150.00	0.00	29,400.00
Landscape Extras (Western)	0.00	250.00	250.00	980.00	1,750.00	770.00	3,000.00
Landscape Misc (Luna & McGee)	510.00	166.67	-343.33	890.00	1,166.69	276.69	2,000.00
Palm Tree Trimming	0.00	474.17	474.17	5,265.00	3,319.19	-1,945.81	5,690.00
Irrigation Repairs (Western)	0.00	166.67	166.67	475.00	1,166.69	691.69	2,000.00
Wht Fly / Bamboo Trmnt RPW	800.00	458.33	-341.67	2,750.00	3,208.35	458.35	5,500.00
Total LANDSCAPE MAINTENANCE	3,760.00	3,965.84	205.84	27,510.00	27,760.92	250.92	47,590.00
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	0.00	375.00	375.00	0.00	2,625.00	2,625.00	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	291.69	-323.31	500.00
Painting/Re-Oiling Woodwork	0.00	1,333.33	1,333.33	3,875.00	9,333.35	5,458.35	16,000.00
Plumbing Repair	309.50	66.67	-242.83	828.31	466.69	-361.62	800.00
Roof Repair	0.00	83.33	83.33	0.00	583.35	583.35	1,000.00
Block Wall & Fence Repair	0.00	166.67	166.67	480.00	1,166.69	686.69	2,000.00
Beach Cleanup	0.00	1,250.00	1,250.00	350.00	8,750.00	8,400.00	15,000.00
Computer Consultant	229.00	230.00	1.00	1,603.00	1,610.00	7.00	2,760.00
Gate Repairs/Maint. (ALL)	167.70	167.33	-0.37	167.70	1,171.35	1,003.65	2,008.00
Street Sweeping	1,285.00	1,285.00	0.00	8,995.00	8,995.00	0.00	15,420.00
Driveway Pressure Wash	242.00	242.00	0.00	1,694.00	1,694.00	0.00	2,904.00
Patrol Vehical Maintenance	178.67	204.17	25.50	6,040.04	1,429.19	-4,610.85	2,450.00
Police Equipment	0.00	416.67	416.67	336.81	2,916.69	2,579.88	5,000.00
Fire Extinguisher Refills	0.00	18.75	18.75	0.00	131.25	131.25	225.00
Mutt Mitt Disposable Bags	0.00	145.83	145.83	1,258.55	1,020.85	-237.70	1,750.00
Misc Maintenance	971.30	411.25	-560.05	2,276.30	2,878.75	602.45	4,935.00
Drain/Catch Basin/Filter Maint	0.00	750.00	750.00	3,076.47	5,250.00	2,173.53	9,000.00
Sand Grading/Tractor Service	0.00	166.67	166.67	0.00	1,166.69	1,166.69	2,000.00
Pavement Maintenance	6,790.00	1,750.00	-5,040.00	6,790.00	12,250.00	5,460.00	21,000.00
Pest Control	835.00	496.67	-338.33	4,308.50	3,476.69	-831.81	5,960.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Signage	99.89	25.00	-74.89	777.90	175.00	-602.90	300.00
Small Tools & Equipment	163.72	37.50	-126.22	353.01	262.50	-90.51	450.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	1,750.00	1,750.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	11,271.78	9,913.51	-1,358.27	52,181.09	77,750.73	25,569.64	127,318.00
PLANNED IMPROVEMENTS							
Block Wall Repairs	0.00	166.67	166.67	0.00	1,166.69	1,166.69	2,000.00
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	1,750.00	1,750.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	2,333.35	2,333.35	4,000.00
Storm Drain Repairs from High Tides	0.00	833.33	833.33	0.00	5,833.35	5,833.35	10,000.00
Total PLANNED IMPROVEMENTS	0.00	1,583.33	1,583.33	0.00	11,083.39	11,083.39	19,000.00
EMPLOYEE EXPENSES							
Workers Comp Insurance	0.00	0.00	0.00	5,545.91	4,688.00	-857.91	4,688.00
Payroll Processing Fees	126.16	257.75	131.59	1,684.82	1,804.25	119.43	3,093.00
Payroll Tax Expense	798.43	1,458.00	659.57	8,813.38	10,206.00	1,392.62	17,496.00
Salary/Wages (Manager)	3,999.67	7,982.92	3,983.25	51,995.71	55,880.44	3,884.73	95,795.00
Salary/Wages (Officer)	2,520.00	6,066.67	3,546.67	35,385.00	42,466.69	7,081.69	72,800.00
Salary/Wages (Admin Asstnt)	2,112.00	4,004.00	1,892.00	26,020.50	28,028.00	2,007.50	48,048.00
Health Insurance	2,266.99	2,269.50	2.51	15,454.01	15,886.50	432.49	27,234.00
Training/Seminars/Travel/ Meals	1,185.07	112.50	-1,072.57	2,289.45	787.50	-1,501.95	1,350.00
Total EMPLOYEE EXPENSES	13,008.32	22,151.34	9,143.02	147,188.78	159,747.38	12,558.60	270,504.00
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	9,253.58	9,253.58	0.00	64,775.10	64,775.10	111,043.00
Shoreline Protection Consultants	54,538.00	25,000.00	-29,538.00	244,880.33	175,000.00	-69,880.33	300,000.00
Shoreline Protection Engineering	6,680.00	4,166.67	-2,513.33	10,277.90	29,166.69	18,888.79	50,000.00
Total NON-OPERATIONAL ITEMS	61,218.00	38,420.25	-22,797.75	255,158.23	268,941.79	13,783.56	461,043.00
LAND							
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
Total LAND	0.00	0.00	0.00	34,564.23	34,564.00	-0.23	69,129.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Total Operating Expense	149,285.53	140,727.76	-8,557.77	1,047,033.36	1,134,833.04	87,799.68	1,865,036.00
Total Operating Income	59,689.03	131,456.83	-71,767.80	1,068,678.97	1,202,276.93	-133,597.96	1,865,036.00
Total Operating Expense	149,285.53	140,727.76	-8,557.77	1,047,033.36	1,134,833.04	87,799.68	1,865,036.00
NOI - Net Operating Income	-89,596.50	-9,270.93	-80,325.57	21,645.61	67,443.89	-45,798.28	0.00
Total Income	59,689.03	131,456.83	-71,767.80	1,068,678.97	1,202,276.93	-133,597.96	1,865,036.00
Total Expense	149,285.53	140,727.76	-8,557.77	1,047,033.36	1,134,833.04	87,799.68	1,865,036.00
Net Income	-89,596.50	-9,270.93	-80,325.57	21,645.61	67,443.89	-45,798.28	0.00



2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 01/31/2024

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

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	\$115,154.36

HOA CHECKING-XXXXXX2066

Account Summary

Date	Description	Amount
12/30/2023	Beginning Balance	\$207,507.45
	12 Credit(s) This Period	\$6,986.90
	52 Debit(s) This Period	\$99,339.99
01/31/2024	Ending Balance	\$115,154.36

Deposits

Date	Description	Amount
01/03/2024	MOBILE DEPOSIT	\$55.00
01/03/2024	MOBILE DEPOSIT	\$58.31
01/05/2024	RDC DEPOSIT	\$260.00
01/16/2024	MOBILE DEPOSIT	\$300.00
01/16/2024	MOBILE DEPOSIT	\$3,254.00
01/29/2024	MOBILE DEPOSIT	\$3.24

Electronic Credits

Date	Description	Amount
01/02/2024	LOCKBOX DEPOSIT	\$390.00
01/05/2024	APPFOLIO VV9T XXXXXX1536	\$520.00
01/08/2024	Compass Property Net Settle 000019793197066	\$650.00
01/08/2024	LOCKBOX DEPOSIT	\$405.00
01/16/2024	LOCKBOX DEPOSIT	\$15.00
01/29/2024	LOCKBOX DEPOSIT	\$1,076.35



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
01/02/2024	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 59925682 025682	\$67.00
01/03/2024	1800 CALPERS 100000017390423	\$2,266.99
01/03/2024	Compass Property Settlement 000019793832898	\$2,300.00
01/03/2024	XX8611 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 000081	\$45.24
01/05/2024	DWELLINGLIVE ACH 8009924384 0040000701	\$669.36
01/08/2024	SD GAS & ELEC PAID SDGE 005194379635	\$24.31
01/08/2024	SD GAS & ELEC PAID SDGE 008454115307	\$568.44
01/08/2024	XX8660 POS CHK PURCHAS AMZN MktP US* RT0 Amzn.com/bill WA 00000000 075701	\$140.06
01/10/2024	USBEquipFinance CNTRCT PMT 500-0656919-000	\$192.88
01/10/2024	Rentokil North A WWP* Wester fd4dd744722f4c5	\$372.00
01/10/2024	SO CAL GAS SIMPLEPAY 058140308279059	\$456.16
01/10/2024	XX8660 POS CHK PURCHAS DropboxIncUSDCar San Francis CA 00000000 5YPFVOOHJ	\$216.00
01/11/2024	SOUTH COAST WATE SOUTH COAS C4B09G4023243	\$89.38
01/11/2024	SOUTH COAST WATE SOUTH COAS E4B09G4204743	\$357.48
01/12/2024	SOUTH COAST WATE SOUTH COAS M4B10I1747542	\$153.60
01/12/2024	Compass Property Settlement 000019879487658	\$309.50
01/12/2024	XX8611 POS CHK PURCHAS GANAHL LUMBER - SAN JUAN CAPO CA 60470114 070114	\$163.72
01/16/2024	CAPISTRANO BAY C IMPOUND TP4264	\$126.16
01/16/2024	CITI AUTOPAY PAYMENT 081277910372514	\$221.93
01/16/2024	COX COMM ORG BANK DRAFT n2DmfVtV5MbAZXC	\$361.36
01/16/2024	CAPISTRANO BAY C IMPOUND TP4264	\$2,437.34
01/16/2024	CAPISTRANO BAY C IMPOUND TP4264	\$6,992.76
01/16/2024	XX8660 DDA RECURR OC REGISTER SUBS 714-796-7777 CA 00000000 041263	\$18.00
01/16/2024	XX8660 POS CHK PURCHAS Staples Inc staples.com MA 00000000 067601	\$51.70
01/18/2024	XX8660 POS CHK PURCHAS QUICK FIX - THE SAN JUAN CAPI CA 79460778 015151	\$461.30
01/19/2024	SD GAS & ELEC PAID SDGE 005466041355	\$799.40
01/22/2024	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 005646	\$22.68
01/26/2024	CR & R INCORPORA CRR INCORP 8300127893	\$618.27
01/26/2024	CR & R INCORPORA CRR INCORP 8300092766	\$5,629.69
01/29/2024	XX8660 POS CHK PURCHAS STAPLES 00 SAN JUAN CAPI CA 001 015604	\$41.19
01/29/2024	XX8660 POS CHK PURCHAS SIGNHOUSE SAN CLEMENTE CA 76305717 050003	\$99.89
01/30/2024	Compass Property Settlement 000019988663622	\$2,450.00
01/30/2024	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 54011298 011298	\$71.00

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1664	01/05/2024	\$175.00	1689	01/22/2024	\$1,527.00	1697*	01/24/2024	\$690.00
1667*	01/17/2024	\$393.75	1690	01/19/2024	\$21,840.00	1698	01/22/2024	\$250.00
1676*	01/02/2024	\$229.00	1691	01/19/2024	\$4,080.00	1699	01/17/2024	\$130.00
1681*	01/02/2024	\$3,475.00	1692	01/26/2024	\$250.00	1700	01/19/2024	\$1,320.00
1686*	01/25/2024	\$6,790.00	1693	01/22/2024	\$4,680.00	1702*	01/23/2024	\$1,075.00
1687	01/22/2024	\$1,180.95	1694	01/23/2024	\$687.50			
1688	01/23/2024	\$21,122.00	1695	01/19/2024	\$650.00			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
01/02/2024	\$204,126.45	01/12/2024	\$197,574.64	01/23/2024	\$130,714.81
01/03/2024	\$199,627.53	01/16/2024	\$190,934.39	01/24/2024	\$130,024.81
01/05/2024	\$199,563.17	01/17/2024	\$190,410.64	01/25/2024	\$123,234.81
01/08/2024	\$199,885.36	01/18/2024	\$189,949.34	01/26/2024	\$116,736.85
01/10/2024	\$198,648.32	01/19/2024	\$161,259.94	01/29/2024	\$117,675.36
01/11/2024	\$198,201.46	01/22/2024	\$153,599.31	01/30/2024	\$115,154.36



Date
Account No.

1/31/24
3278
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CAPISTRANO BAY COMMUNITY SERVICES DIST
35000 BEACH RD
CAPISTRANO BEACH CA 92624-1700

Where
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Pay Yourself First.
Open up an F&M Savings Account.

Account Title

Capistrano Bay Community Services Dist

Business Interest on Checking Summary

Account Number	3278	Number of Enclosures	0
Beginning Balance	585,764.53	Statement Dates	1/01/24 thru 1/31/24
3 Deposits/Credits	53,585.57	Days in the statement period	31
1 Checks/Debits	51.29	Average Ledger	622,233.83
Service Charge	0.00	Interest Earned	26.42
Interest Paid	26.42	Annual Percentage Yield Returned	0.05%
Ending Balance	639,325.23	2024 Interest Paid	26.42

Deposits and Other Credits

Date	Description	Amount
1/04	County of Orange B956000928 20240102001156CAPISTRANO BAY EDI PYMNT 09100001596CCD	1,838.13
1/11	County of Orange B956000928 20240109001178CAPISTRANO BAY EDI PYMNT 09100001828CCD	45,568.25
1/12	County of Orange B956000928 20240110001188CAPISTRANO BAY EDI PYMNT 09100001285CCD	6,179.19
1/31	Interest Deposit	26.42

Questions? Call us: (866) 437-0011



FMB.com





Date
Account No.

1/31/24
3278
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Business Interest on Checking 3278 (continued)

Checks and Other Debits

Date	Description	Amount
1/04	Account Analysis Charge	51.29-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
1/01	585,764.53	1/11	633,119.62	1/31	639,325.23
1/04	587,551.37	1/12	639,298.81		

Interest Rate Summary

Date	Rate
12/31	0.050000%

End of Statement

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