

ITEM 9a

FINANCIAL REPORT THROUGH

February 29, 2024

FOR MARCH MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 02/29/2024

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	16,950.29
Operating Cash	107,994.20
Reserve Cash	667,614.56
Total Cash	792,559.05
Accounts Receivable	6,123.58
Prepaid Expenses	384.65
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	3,555,420.24
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	621.04
OTHER CURRENT LIABILITIES	
Accrued Vacation	0.40
Encroachment Permit Deposit	500.00
Total OTHER CURRENT LIABILITIES	500.40
Clearing Account	556.35
Prepaid Income	1,076.30
Total Liabilities	2,754.09

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	-140,410.50
Calculated Prior Years Retained Earnings	-1,620,024.96
Total Capital	3,552,666.15
TOTAL LIABILITIES & CAPITAL	3,555,420.24

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 Feb 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	Feb 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	2,152.70	221,440.94
Property Tax Revenue	0.00	1,285.83	16,520.93	2,469.23	256,845.95	444,413.07	53,585.57	3,265.24	778,385.82
Development Impact Fee	-4,571.00	0.00	0.00	500.00	4,071.00	0.00	3,554.00	0.00	3,554.00
Transponder Revenue	520.00	340.00	180.00	160.00	40.00	640.00	0.00	400.00	2,280.00
Interest Income	1,877.04	23.60	19.67	2,153.13	10.15	14.13	2,432.91	24.09	6,554.72
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	43,250.00	2,240.00	4,300.00	49,790.00
Late Fees/Misc Revenue/Parking Fee	30.00	0.00	394.38	58.31	250.00	30.00	116.55	24.11	903.35
Summer Trash Collection	120.00	480.00	720.00	1,800.00	120.00	120.00	0.00	0.00	3,360.00
Total INCOME	154,008.51	33,113.51	25,889.44	12,522.42	263,489.80	498,692.53	68,386.48	10,166.14	1,066,268.83
Total Operating Income	154,008.51	33,113.51	25,889.44	12,522.42	263,489.80	498,692.53	68,386.48	10,166.14	1,066,268.83
Expense									
UTILITIES									
Electricity/LS & Guard Shack	395.14	373.88	394.52	389.99	324.81	398.24	568.44	511.07	3,356.09
Electricity/ Street Lights	831.09	830.74	830.74	830.74	830.74	824.09	823.71	747.16	6,549.01
Gas	444.83	431.22	441.63	507.17	426.91	538.81	456.16	426.57	3,673.30
Trash Services	6,247.96	6,247.96	6,247.96	6,247.96	6,247.96	6,247.96	6,247.96	6,247.96	49,983.68
Water/Sewer	623.44	804.58	852.64	644.02	725.20	663.24	648.32	553.82	5,515.26

Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Total
Total UTILITIES	8,542.46	8,688.38	8,767.49	8,619.88	8,555.62	8,672.34	8,744.59	8,486.58	69,077.34
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	46,960.71	356,291.15
Security/DwellingLIVE Lic Fee	637.48	637.48	637.48	669.36	669.36	669.36	669.36	669.36	5,259.24
Security/DwellingLIVE Guest Passes	0.00	944.08	0.00	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	0.00	12,300.00
Security/Contingencies	0.00	229.19	53.54	460.65	70.31	369.34	43.26	120.12	1,346.41
Security/Transponders	0.00	0.00	0.00	1,180.95	0.00	0.00	1,180.95	0.00	2,361.90
Security/Trans (Reader Service)	5,480.08	0.00	72.00	0.00	0.00	0.00	0.00	627.75	6,179.83
Security/July 4 Allowance	851.14	0.00	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	495.00	1,485.00
Communications-Phone/Internet	322.35	326.53	305.28	310.75	361.39	361.36	361.36	361.65	2,710.67
Bank Charges	34.04	0.00	13.82	26.69	74.21	58.04	51.29	0.00	258.09
Auditing Services (RAMS)	0.00	0.00	0.00	5,000.00	4,500.00	2,000.00	250.00	0.00	11,750.00
Contibution-CBRA Annual Mtg	0.00	3,000.00	0.00	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	0.00	11,000.00
Equipment - Copy Machine Lease	192.88	192.88	192.88	192.88	192.88	192.88	192.88	192.88	1,543.04
Legal Fees/Owen/Schwerdtfeger	0.00	0.00	0.00	0.00	0.00	-7,015.93	0.00	0.00	-7,015.93
Liability Ins/EQ-Flood	23,012.63	0.00	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	257.88	10,128.71
MHTL Survey/LCP Committee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00	7,500.00
Property Management	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	18,400.00

Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Total
Contract									
Photo Copying	87.64	414.03	0.00	828.06	571.08	468.29	414.03	0.00	2,783.13
Office Equip (Computer, Etc)	0.00	1,024.33	0.00	0.00	0.00	64.64	140.06	18.30	1,247.33
Office Supplies	207.36	9.69	292.35	195.16	85.19	228.76	198.51	147.02	1,364.04
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	49,658.00	0.00	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	0.00	382.23
Website Hosting	248.75	0.00	0.00	315.00	239.88	393.75	0.00	393.75	1,591.13
Board Mtg Rm Rental/Stipend	0.00	125.00	250.00	0.00	3,120.00	125.00	125.00	125.00	3,870.00
Total GENERAL & ADMIN	80,136.67	63,265.95	53,844.47	115,705.11	56,911.27	48,838.23	51,330.70	60,169.42	530,201.82
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	2,450.00	19,600.00
Landscape Extras (Western)	0.00	0.00	0.00	0.00	980.00	0.00	0.00	0.00	980.00
Landscape Misc (Luna & McGee)	0.00	130.00	250.00	0.00	0.00	0.00	510.00	0.00	890.00
Palm Tree Trimming	0.00	0.00	0.00	5,265.00	0.00	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	0.00	475.00
Wht Fly / Bamboo Trmnt RPW	0.00	0.00	0.00	1,950.00	0.00	0.00	800.00	0.00	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	2,450.00	29,960.00
GENERAL REPAIRS & MAINTENANCE									
Lighting/Holiday @ Gate Entry	0.00	0.00	4,177.75	0.00	4,177.75	0.00	0.00	0.00	8,355.50
Electrical Repair	0.00	0.00	615.00	0.00	0.00	0.00	0.00	932.44	1,547.44
Painting/Re- OilingWoodwork	0.00	800.00	0.00	975.00	2,100.00	0.00	0.00	0.00	3,875.00
Plumbing Repair	0.00	0.00	299.50	7.31	212.00	0.00	309.50	0.00	828.31
Block Wall & Fence Repair	0.00	0.00	0.00	0.00	480.00	0.00	0.00	2,855.12	3,335.12
Beach Cleanup	0.00	0.00	350.00	0.00	0.00	0.00	0.00	0.00	350.00

Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Total
Computer Consultant	229.00	229.00	229.00	229.00	229.00	229.00	229.00	229.00	1,832.00
Gate Repairs/Maint. (ALL)	0.00	0.00	0.00	0.00	0.00	0.00	167.70	0.00	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	1,285.00	10,280.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	1,936.00
Patrol Vehical Maintenance	0.00	4,975.20	0.00	301.94	310.68	273.55	178.67	167.14	6,207.18
Police Equipment	0.00	0.00	0.00	336.81	0.00	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	0.00	1,258.55
Misc Maintenance	305.00	130.00	305.00	130.00	130.00	305.00	971.30	305.00	2,581.30
Drain/Catch Basin/ Filter Maint	0.00	500.00	0.00	0.00	150.00	2,426.47	0.00	5,000.00	8,076.47
Sand Grading/ Tractor Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00	750.00
Pavement Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	6,790.00	0.00	6,790.00
Pest Control	1,160.50	439.00	439.00	439.00	372.00	624.00	835.00	443.00	4,751.50
Signage	0.00	0.00	590.49	87.52	0.00	0.00	99.89	0.00	777.90
Small Tools & Equipment	22.30	0.00	0.00	39.12	72.65	55.22	163.72	0.00	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	12,208.70	64,389.79
EMPLOYEE EXPENSES									
Workers Comp Insurance	3,963.92	0.00	1,581.99	0.00	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	239.59	239.59	2,037.84
Payroll Tax Expense	1,295.72	1,345.72	1,313.59	1,319.86	1,374.76	1,365.30	1,658.22	1,368.16	11,041.33
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	63,994.72
Salary/Wages (Officer)	5,226.00	5,276.25	5,475.25	5,145.00	5,862.50	5,880.00	5,670.00	5,092.50	43,627.50
Salary/Wages (Admin Asstnt)	3,712.00	4,315.25	3,696.00	4,108.50	4,108.50	3,968.25	4,430.25	3,976.50	32,315.25
Health Insurance	2,198.02	2,197.80	2,197.80	2,197.80	2,197.80	2,197.80	2,266.99	2,266.99	17,721.00
Training/Seminars/	1,079.38	25.00	0.00	0.00	0.00	0.00	1,185.07	130.00	2,419.45

Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Total
Travel/Meals									
Total EMPLOYEE EXPENSES	25,600.54	21,398.95	22,503.56	21,010.09	21,876.49	21,790.83	23,449.46	21,073.08	178,703.00
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	46,792.50	291,672.83
Shoreline Protection Engineering	0.00	1,111.90	0.00	98.00	1,800.00	588.00	6,680.00	3,956.00	14,233.90
Total NON-OPERATIONAL ITEMS	440.00	31,460.97	24,297.50	26,936.26	79,737.50	31,068.00	61,218.00	50,748.50	305,906.73
LAND									
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	19,387.16	0.00	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	0.00	15,177.07
Total LAND	0.00	0.00	0.00	0.00	34,564.23	0.00	0.00	0.00	34,564.23
Total Operating Expense	121,111.78	135,994.45	120,645.76	186,569.28	214,836.19	118,734.64	159,774.53	155,136.28	1,212,802.91
NOI - Net Operating Income	32,896.73	-102,880.94	-94,756.32	-174,046.86	48,653.61	379,957.89	-91,388.05	-144,970.14	-146,534.08
Total Income	154,008.51	33,113.51	25,889.44	12,522.42	263,489.80	498,692.53	68,386.48	10,166.14	1,066,268.83
Total Expense	121,111.78	135,994.45	120,645.76	186,569.28	214,836.19	118,734.64	159,774.53	155,136.28	1,212,802.91
Net Income	32,896.73	-102,880.94	-94,756.32	-174,046.86	48,653.61	379,957.89	-91,388.05	-144,970.14	-146,534.08

Annual Budget - Comparative

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

As of: Feb 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	3,265.24	111,790.17	-108,524.93	778,385.82	894,321.36	-115,935.54	1,341,482.00
Development Impact Fee	0.00	2,583.33	-2,583.33	3,554.00	20,666.68	-17,112.68	31,000.00
Transponder Revenue	400.00	333.33	66.67	2,280.00	2,666.68	-386.68	4,000.00
Infrastructure Protect. from SLR	0.00	16,666.67	-16,666.67	0.00	133,333.36	-133,333.36	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	24.09	83.33	-59.24	6,554.72	666.68	5,888.04	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	24.11	0.00	24.11	903.35	0.00	903.35	0.00
Summer Trash Collection	0.00	0.00	0.00	3,600.00	3,480.00	120.00	3,480.00
Total INCOME	3,713.44	131,456.83	-127,743.39	1,072,392.41	1,333,733.76	-261,341.35	1,865,036.00
Total Operating Income	3,713.44	131,456.83	-127,743.39	1,072,392.41	1,333,733.76	-261,341.35	1,865,036.00
Expense							
UTILITIES							
Electricity/LS & Guard Shack	511.07	386.00	-125.07	3,356.09	3,088.00	-268.09	4,632.00
Electricity/ Street Lights	747.16	840.00	92.84	6,549.01	6,720.00	170.99	10,080.00
Gas	426.57	546.00	119.43	3,673.30	4,368.00	694.70	6,552.00
Trash Services	6,247.96	6,307.50	59.54	49,983.68	50,460.00	476.32	75,690.00
Water/Sewer	553.82	726.00	172.18	5,515.26	5,808.00	292.74	8,712.00
Total UTILITIES	8,486.58	8,805.50	318.92	69,077.34	70,444.00	1,366.66	105,666.00
GENERAL & ADMIN							
Security/Allied Contract	46,960.71	44,598.50	-2,362.21	356,291.15	356,788.00	496.85	535,182.00
Security/DwellingLIVE Lic Fee	669.36	637.50	-31.86	5,259.24	5,100.00	-159.24	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	1,266.68	322.60	1,900.00
Security/Bonuses for Staff	0.00	0.00	0.00	12,300.00	13,500.00	1,200.00	13,500.00
Security/Contingencies	120.12	141.67	21.55	1,346.41	1,133.36	-213.05	1,700.00
Security/Radar Certification	0.00	83.33	83.33	0.00	666.68	666.68	1,000.00
Security/Transponders	0.00	200.00	200.00	2,361.90	1,600.00	-761.90	2,400.00
Security/Trans (Reader Service)	627.75	50.00	-577.75	6,179.83	400.00	-5,779.83	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	495.00	339.58	-155.42	1,485.00	2,716.68	1,231.68	4,075.00
Communications-Phone/Internet	361.65	389.42	27.77	2,710.67	3,115.36	404.69	4,673.00
Bank Charges	0.00	16.67	16.67	258.09	133.36	-124.73	200.00
Auditing Services (RAMS)	0.00	0.00	0.00	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	33.36	33.36	50.00
Equipment - Copy Machine Lease	192.88	221.67	28.79	1,543.04	1,773.36	230.32	2,660.00
Document Management	0.00	25.00	25.00	0.00	200.00	200.00	300.00
Legal Fees/Owen/Schwerdtfeger	0.00	833.33	833.33	-7,015.93	6,666.68	13,682.61	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)	257.88	896.83	638.95	10,128.71	7,174.68	-2,954.03	10,762.00
MHTL Survey/LCP Committee	7,500.00	0.00	-7,500.00	7,500.00	8,500.00	1,000.00	17,000.00
Property Management Contract	2,300.00	2,341.67	41.67	18,400.00	18,733.36	333.36	28,100.00
Police Uniforms	0.00	83.33	83.33	0.00	666.68	666.68	1,000.00
Photo Copying	0.00	125.00	125.00	2,783.13	1,000.00	-1,783.13	1,500.00
Office Equip (Computer, Etc)	18.30	333.33	315.03	1,247.33	2,666.68	1,419.35	4,000.00
Office Supplies	147.02	208.33	61.31	1,364.04	1,666.68	302.64	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	1,333.36	1,333.36	2,000.00
Notices to Community	0.00	143.75	143.75	382.23	1,150.00	767.77	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	1,591.13	1,456.00	-135.13	2,184.00
Board Mtg Rm Rental/Stipend	125.00	374.58	249.58	3,870.00	2,996.68	-873.32	4,495.00
Misc General Expenses	0.00	33.33	33.33	0.00	266.68	266.68	400.00
Total GENERAL & ADMIN	60,169.42	52,587.99	-7,581.43	530,201.82	545,934.32	15,732.50	764,786.00
LANDSCAPE MAINTENANCE							
Landscape Contract (Western)	2,450.00	2,450.00	0.00	19,600.00	19,600.00	0.00	29,400.00
Landscape Extras (Western)	0.00	250.00	250.00	980.00	2,000.00	1,020.00	3,000.00
Landscape Misc (Luna & McGee)	0.00	166.67	166.67	890.00	1,333.36	443.36	2,000.00
Palm Tree Trimming	0.00	474.17	474.17	5,265.00	3,793.36	-1,471.64	5,690.00
Irrigation Repairs (Western)	0.00	166.67	166.67	475.00	1,333.36	858.36	2,000.00
Wht Fly / Bamboo Trmnt RPW	0.00	458.33	458.33	2,750.00	3,666.68	916.68	5,500.00
Total LANDSCAPE MAINTENANCE	2,450.00	3,965.84	1,515.84	29,960.00	31,726.76	1,766.76	47,590.00
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	0.00	375.00	375.00	0.00	3,000.00	3,000.00	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	932.44	41.67	-890.77	1,547.44	333.36	-1,214.08	500.00
Painting/Re-Oiling Woodwork	0.00	1,333.33	1,333.33	3,875.00	10,666.68	6,791.68	16,000.00
Plumbing Repair	0.00	66.67	66.67	828.31	533.36	-294.95	800.00
Roof Repair	0.00	83.33	83.33	0.00	666.68	666.68	1,000.00
Block Wall & Fence Repair	2,855.12	166.67	-2,688.45	3,335.12	1,333.36	-2,001.76	2,000.00
Beach Cleanup	0.00	1,250.00	1,250.00	350.00	10,000.00	9,650.00	15,000.00
Computer Consultant	229.00	230.00	1.00	1,832.00	1,840.00	8.00	2,760.00
Gate Repairs/Maint. (ALL)	0.00	167.33	167.33	167.70	1,338.68	1,170.98	2,008.00
Street Sweeping	1,285.00	1,285.00	0.00	10,280.00	10,280.00	0.00	15,420.00
Driveway Pressure Wash	242.00	242.00	0.00	1,936.00	1,936.00	0.00	2,904.00
Patrol Vehical Maintenance	167.14	204.17	37.03	6,207.18	1,633.36	-4,573.82	2,450.00
Police Equipment	0.00	416.67	416.67	336.81	3,333.36	2,996.55	5,000.00
Fire Extinguisher Refills	0.00	18.75	18.75	0.00	150.00	150.00	225.00
Mutt Mitt Disposable Bags	0.00	145.83	145.83	1,258.55	1,166.68	-91.87	1,750.00
Misc Maintenance	305.00	411.25	106.25	2,581.30	3,290.00	708.70	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	5,000.00	750.00	-4,250.00	8,076.47	6,000.00	-2,076.47	9,000.00
Sand Grading/Tractor Service	750.00	166.67	-583.33	750.00	1,333.36	583.36	2,000.00
Pavement Maintenance	0.00	1,750.00	1,750.00	6,790.00	14,000.00	7,210.00	21,000.00
Pest Control	443.00	496.67	53.67	4,751.50	3,973.36	-778.14	5,960.00
Signage	0.00	25.00	25.00	777.90	200.00	-577.90	300.00
Small Tools & Equipment	0.00	37.50	37.50	353.01	300.00	-53.01	450.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	2,000.00	2,000.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	12,208.70	9,913.51	-2,295.19	64,389.79	87,664.24	23,274.45	127,318.00
PLANNED IMPROVEMENTS							
Block Wall Repairs	0.00	166.67	166.67	0.00	1,333.36	1,333.36	2,000.00
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	2,000.00	2,000.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	2,666.68	2,666.68	4,000.00
Storm Drain Repairs from High Tides	0.00	833.33	833.33	0.00	6,666.68	6,666.68	10,000.00
Total PLANNED IMPROVEMENTS	0.00	1,583.33	1,583.33	0.00	12,666.72	12,666.72	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	239.59	257.75	18.16	2,037.84	2,062.00	24.16	3,093.00
Payroll Tax Expense	1,368.16	1,458.00	89.84	11,041.33	11,664.00	622.67	17,496.00
Salary/Wages (Manager)	7,999.34	7,982.92	-16.42	63,994.72	63,863.36	-131.36	95,795.00
Salary/Wages (Officer)	5,092.50	6,066.67	974.17	43,627.50	48,533.36	4,905.86	72,800.00
Salary/Wages (Admin Asstnt)	3,976.50	4,004.00	27.50	32,315.25	32,032.00	-283.25	48,048.00
Health Insurance	2,266.99	2,269.50	2.51	17,721.00	18,156.00	435.00	27,234.00
Training/Seminars/Travel/ Meals	130.00	112.50	-17.50	2,419.45	900.00	-1,519.45	1,350.00
Total EMPLOYEE EXPENSES	21,073.08	22,151.34	1,078.26	178,703.00	181,898.72	3,195.72	270,504.00
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	9,253.58	9,253.58	0.00	74,028.68	74,028.68	111,043.00
Shoreline Protection Consultants	46,792.50	25,000.00	-21,792.50	291,672.83	200,000.00	-91,672.83	300,000.00
Shoreline Protection Engineering	3,956.00	4,166.67	210.67	14,233.90	33,333.36	19,099.46	50,000.00
Total NON-OPERATIONAL ITEMS	50,748.50	38,420.25	-12,328.25	305,906.73	307,362.04	1,455.31	461,043.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
LAND							
Principal Payments (Vacant Lot)	0.00	0.00	0.00	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
Total Operating Expense	155,136.28	137,427.76	-17,708.52	1,212,802.91	1,272,260.80	59,457.89	1,865,036.00
Total Operating Income	3,713.44	131,456.83	-127,743.39	1,072,392.41	1,333,733.76	-261,341.35	1,865,036.00
Total Operating Expense	155,136.28	137,427.76	-17,708.52	1,212,802.91	1,272,260.80	59,457.89	1,865,036.00
NOI - Net Operating Income	-151,422.84	-5,970.93	-145,451.91	-140,410.50	61,472.96	-201,883.46	0.00
Total Income	3,713.44	131,456.83	-127,743.39	1,072,392.41	1,333,733.76	-261,341.35	1,865,036.00
Total Expense	155,136.28	137,427.76	-17,708.52	1,212,802.91	1,272,260.80	59,457.89	1,865,036.00
Net Income	-151,422.84	-5,970.93	-145,451.91	-140,410.50	61,472.96	-201,883.46	0.00



2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 02/29/2024

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

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	\$165,261.92

HOA CHECKING-XXXXXX2066

Account Summary

Date	Description	Amount
02/01/2024	Beginning Balance	\$115,154.36
	14 Credit(s) This Period	\$212,258.21
	60 Debit(s) This Period	\$162,150.65
02/29/2024	Ending Balance	\$165,261.92

Deposits

Date	Description	Amount
02/09/2024	DEPOSIT	\$400.00
02/26/2024	MOBILE DEPOSIT	\$24.11

Electronic Credits

Date	Description	Amount
02/01/2024	APPFOLIO VV9T XXXXXX1536	\$2,152.35
02/05/2024	Compass Property Net Settle 000019990536322	\$3,229.05
02/07/2024	Compass Property Net Settle 000020027832354	\$520.00
02/07/2024	Wire Transfer In 72904310 CAPISTRANO BAY COMMUNITY SERVICES	\$200,000.00
02/09/2024	LOCKBOX DEPOSIT	\$1,736.35
02/12/2024	Compass Property Net Settle 000020083184250	\$390.00
02/13/2024	Compass Property Net Settle 000020100448282	\$1,040.00
02/15/2024	LOCKBOX DEPOSIT	\$520.00
02/16/2024	Compass Property Net Settle 000020131837034	\$520.00
02/22/2024	Compass Property Net Settle 000020151306358	\$260.00
02/23/2024	Compass Property Net Settle 000020160559014	\$390.00
02/23/2024	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
02/01/2024	CAPISTRANO BAY C IMPOUND TP4264	\$113.43
02/01/2024	CAPISTRANO BAY C IMPOUND TP4264	\$2,791.87
02/01/2024	CAPISTRANO BAY C IMPOUND TP4264	\$7,535.84
02/05/2024	DWELLINGLIVE ACH 8009924384 0330001179	\$669.36
02/05/2024	1800 CALPERS 100000017420259	\$2,266.99
02/07/2024	XX8660 DDA RECURR Adobe Inc San Jo CA 00000000 61PR201OI27L	\$239.88
02/08/2024	SD GAS & ELEC PAID SDGE 005194379635	\$22.71
02/08/2024	SD GAS & ELEC PAID SDGE 008454115307	\$511.07
02/08/2024	XX8660 POS CHK PURCHAS Amazon.com* RB9QQ Amzn.com/bill WA 00000000 072387	\$18.30
02/12/2024	SOUTH COAST WATE SOUTH COAS I4C08L2645185	\$81.82
02/12/2024	SOUTH COAST WATE SOUTH COAS L4C08L3654472	\$153.60
02/12/2024	USBEquipFinance CNTRCT PMT 500-0656919-000	\$192.88
02/12/2024	SOUTH COAST WATE SOUTH COAS I4C08L3135696	\$274.32
02/12/2024	SO CAL GAS SIMPLEPAY 058140308279054	\$426.57
02/12/2024	Compass Property Settlement 000020117826898	\$2,300.00
02/12/2024	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 002527	\$87.26
02/13/2024	XX8660 DDA RECURR OC REGISTER SUBS 714-796-7777 CA 00000000 030708	\$18.00
02/14/2024	CITI AUTOPAY PAYMENT 081302966350944	\$287.26
02/14/2024	Rentokil North A WWP* Wester adc74a22dbac45b	\$372.00
02/15/2024	CAPISTRANO BAY C IMPOUND TP4264	\$126.16
02/15/2024	COX COMM ORG BANK DRAFT DWq0YWRfxssxgaY	\$361.65
02/15/2024	CAPISTRANO BAY C IMPOUND TP4264	\$2,396.27
02/15/2024	CAPISTRANO BAY C IMPOUND TP4264	\$7,046.64
02/21/2024	SD GAS & ELEC PAID SDGE 005466041355	\$724.45
02/21/2024	XX8660 POS CHK PURCHAS AMZN Mktp US* RI1 Amzn.com/bill WA 00000000 029367	\$52.45
02/23/2024	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 58655645 055645	\$71.00
02/26/2024	CR & R INCORPORA CRR INCORP 8300127893	\$618.27
02/26/2024	CR & R INCORPORA CRR INCORP 8300092766	\$5,629.69
02/27/2024	Compass Property Settlement 000020219258294	\$2,450.00
02/29/2024	CAPISTRANO BAY C IMPOUND TP4264	\$113.43
02/29/2024	CAPISTRANO BAY C IMPOUND TP4264	\$2,216.02
02/29/2024	CAPISTRANO BAY C IMPOUND TP4264	\$6,777.57
02/29/2024	XX8611 POS CHK PURCHAS STATERBROS149 SAN CLEMENTE CA 61498001 012791	\$7.31

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1685	02/20/2024	\$414.03	1710	02/09/2024	\$600.00	1720	02/22/2024	\$19,900.00
1696*	02/14/2024	\$229.00	1711	02/06/2024	\$2,976.00	1721	02/20/2024	\$2,156.00
1703*	02/07/2024	\$45,170.00	1712	02/07/2024	\$325.00	1722	02/20/2024	\$7,500.00
1704	02/08/2024	\$167.70	1713	02/20/2024	\$414.03	1723	02/21/2024	\$130.00
1705	02/09/2024	\$200.00	1714	02/06/2024	\$2,000.00	1724	02/15/2024	\$750.00
1706	02/07/2024	\$187.50	1715	02/21/2024	\$2,260.12	1725	02/21/2024	\$845.00
1707	02/08/2024	\$125.00	1716	02/29/2024	\$175.00	1727*	02/20/2024	\$130.00
1708	02/14/2024	\$800.00	1718*	02/22/2024	\$1,527.00	1728	02/26/2024	\$1,918.75
1709	02/09/2024	\$37.70	1719	02/22/2024	\$24,128.75	1738*	02/29/2024	\$130.00

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
02/01/2024	\$106,865.57	02/09/2024	\$257,233.76	02/16/2024	\$243,800.33
02/05/2024	\$107,158.27	02/12/2024	\$254,107.31	02/20/2024	\$233,186.27
02/06/2024	\$102,182.27	02/13/2024	\$255,129.31	02/21/2024	\$229,174.25
02/07/2024	\$256,779.89	02/14/2024	\$253,441.05	02/22/2024	\$183,878.50
02/08/2024	\$255,935.11	02/15/2024	\$243,280.33	02/23/2024	\$185,273.85

HOA CHECKING-XXXXXX2066 (continued)

Daily Balances (continued)

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
02/26/2024	\$177,131.25	02/27/2024	\$174,681.25	02/29/2024	\$165,261.92

Overdraft and Returned Item Fees

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



Date
Account No.

2/29/24
3278
Page 1 of 2

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

Where
Tradition & Technology
Come Together

Important Notice: Fee Changes Coming April 1, 2024

Account Title

Capistrano Bay Community Services Dist

Business Interest on Checking Summary

Account Number	3278	Number of Enclosures	0
Beginning Balance	639,325.23	Statement Dates	2/01/24 thru 2/29/24
3 Deposits/Credits	228,265.24	Days in the statement period	29
1 Checks/Debits	200,000.00	Average Ledger	606,290.07
Service Charge	0.00	Interest Earned	24.09
Interest Paid	24.09	Annual Percentage Yield Returned	0.05%
Ending Balance	667,614.56	2024 Interest Paid	50.51

Deposits and Other Credits

Date	Description	Amount
2/08	County of Orange B956000928 20240206001210CAPISTRANO BAY EDI PYMNT 09100001441CCD	1,843.59
2/14	Incoming Wire-eNotice STATE OF CALIFORNIA - L	225,000.00
2/29	County of Orange B956000928 20240227001238CAPISTRANO BAY EDI PYMNT 09100001899CCD	1,421.65
2/29	Interest Deposit	24.09

Questions? Call us: (866) 437-0011



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Date
Account No.

2/29/24
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Business Interest on Checking 3278 (continued)

Checks and Other Debits

Date	Description	Amount
2/07	OLB Outgoing Wire-eNotice Sunwest Bank 000000000 20240207L2LFFM1C000189	200,000.00-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
2/01	639,325.23	2/08	441,168.82	2/29	667,614.56
2/07	439,325.23	2/14	666,168.82		

Interest Rate Summary

Date	Rate
1/31	0.050000%

End of Statement

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