

ITEM 9a

FINANCIAL REPORT THROUGH

March 31, 2024

FOR APRIL MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 03/31/2024

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	16,950.29
Operating Cash	145,776.33
Reserve Cash	467,614.56
Total Cash	630,341.18
Accounts Receivable	497.18
Prepaid Expenses	340.57
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	3,387,531.89
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	1,363.95
OTHER CURRENT LIABILITIES	
Accrued Vacation	0.40
Encroachment Permit Deposit	500.00
Total OTHER CURRENT LIABILITIES	500.40
Total Liabilities	1,864.35
Capital	
Retained Earnings	1,195,592.52

Balance Sheet

Account Name	Balance
Appfolio Opening Balance Equity	204,137.86
Net Investment in Cap Assets	3,801,121.58
Debt Contra Account	-943,622.77
Unrestricted - Other	1,055,872.42
Calculated Retained Earnings	-307,409.11
Calculated Prior Years Retained Earnings	-1,620,024.96
Total Capital	3,385,667.54
TOTAL LIABILITIES & CAPITAL	3,387,531.89

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 Mar 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	Mar 2024	Total
Operating Income & Expense										
Income										
INCOME										
Special Benefit Fee	156,032.47	30,984.08	8,610.81	5,381.75	2,152.70	10,225.33	6,457.45	2,152.70	4,296.40	226,293.69
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	0.00	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	0.00	3,554.00
Transponder Revenue	520.00	340.00	180.00	160.00	40.00	640.00	0.00	400.00	20.00	2,300.00
Interest Income	1,877.04	23.60	19.67	2,153.13	10.15	14.13	2,432.91	24.09	0.00	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	1,040.00	50,830.00
Late Fees/Misc Revenue/Parking Fee	30.00	0.00	394.38	58.31	250.00	30.00	116.55	24.11	250.00	1,153.35
Summer Trash Collection	120.00	480.00	720.00	1,800.00	120.00	120.00	0.00	0.00	240.00	3,600.00
Total INCOME	154,008.51	33,113.51	26,445.79	12,522.42	263,489.80	498,692.53	68,386.48	10,166.14	5,846.40	1,072,671.58
Total Operating Income	154,008.51	33,113.51	26,445.79	12,522.42	263,489.80	498,692.53	68,386.48	10,166.14	5,846.40	1,072,671.58
Expense										
UTILITIES										
Electricity/LS & Guard Shack	395.14	373.88	394.52	389.99	324.81	398.24	568.44	511.07	370.30	3,726.39
Electricity/ Street Lights	831.09	830.74	830.74	830.74	830.74	824.09	823.71	747.16	746.14	7,295.15
Gas	444.83	431.22	441.63	507.17	426.91	538.81	456.16	426.57	417.51	4,090.81
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	6,247.96	56,231.64
Water/Sewer	623.44	804.58	852.64	644.02	725.20	663.24	648.32	553.82	1,270.07	6,785.33

Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 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	9,051.98	78,129.32
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	45,170.00	401,461.15
Security/DwellingLIVE Lic Fee	637.48	637.48	637.48	669.36	669.36	669.36	669.36	669.36	669.36	5,928.60
Security/DwellingLIVE Guest Passes	0.00	944.08	0.00	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	0.00	12,300.00
Security/Contingencies	0.00	229.19	53.54	460.65	70.31	369.34	43.26	120.12	166.81	1,513.22
Security/Transponders	0.00	0.00	0.00	1,180.95	0.00	0.00	1,180.95	0.00	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	0.00	6,179.83
Security/July 4 Allowance	851.14	0.00	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	0.00	1,485.00
Communications-Phone/Internet	322.35	326.53	305.28	310.75	361.39	361.36	361.36	361.65	361.65	3,072.32
Bank Charges	34.04	0.00	13.82	26.69	74.21	58.04	51.29	0.00	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	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	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	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	192.88	1,735.92
Legal Fees/Owen/Schwerdtfeger	0.00	0.00	0.00	0.00	0.00	-7,015.93	0.00	0.00	1,012.50	-6,003.43
Liability Ins/EQ-Flood	23,012.63	0.00	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	18.00	10,146.71
MHTL Survey/LCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00	0.00	7,500.00

Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Total
Committee										
Property Management Contract	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	20,700.00
Police Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	277.73	277.73
Photo Copying	87.64	414.03	0.00	828.06	571.08	468.29	414.03	0.00	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	1,438.08	2,685.41
Office Supplies	207.36	9.69	292.35	195.16	85.19	228.76	198.51	147.02	42.53	1,406.57
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	49,658.00	0.00	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	0.00	382.23
Website Hosting	248.75	0.00	0.00	315.00	239.88	393.75	0.00	393.75	0.00	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	125.00	3,995.00
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	51,774.54	581,976.36
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	2,450.00	22,050.00
Landscape Extras (Western)	0.00	0.00	0.00	0.00	980.00	0.00	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	250.00	1,140.00
Palm Tree Trimming	0.00	0.00	0.00	5,265.00	0.00	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	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	1,950.00	4,700.00
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	4,650.00	34,610.00
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	0.00	8,355.50
Electrical Repair	0.00	0.00	615.00	0.00	0.00	0.00	0.00	932.44	0.00	1,547.44
Painting/Re-OilingWoodwork	0.00	800.00	0.00	975.00	2,100.00	0.00	0.00	0.00	0.00	3,875.00

Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Total
Plumbing Repair	0.00	0.00	299.50	7.31	212.00	0.00	309.50	0.00	450.00	1,278.31
Block Wall & Fence Repair	0.00	0.00	0.00	0.00	480.00	0.00	0.00	2,855.12	1,665.00	5,000.12
Beach Cleanup	0.00	0.00	350.00	0.00	0.00	0.00	0.00	0.00	10,805.00	11,155.00
Computer Consultant	229.00	229.00	229.00	229.00	229.00	229.00	229.00	229.00	229.00	2,061.00
Gate Repairs/ Maint. (ALL)	0.00	0.00	0.00	0.00	0.00	0.00	167.70	0.00	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	1,285.00	11,565.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	2,178.00
Patrol Vehical Maintenance	0.00	328.24	0.00	301.94	310.68	273.55	178.67	167.14	228.03	1,788.25
Police Equipment	0.00	4,646.96	0.00	336.81	0.00	0.00	0.00	0.00	0.00	4,983.77
Mutt Mitt Disposable Bags	698.31	0.00	0.00	560.24	0.00	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	530.00	3,111.30
Drain/Catch Basin/ Filter Maint	0.00	500.00	0.00	0.00	150.00	2,426.47	0.00	5,000.00	0.00	8,076.47
Sand Grading/ Tractor Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00	0.00	750.00
Pavement Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	6,790.00	0.00	0.00	6,790.00
Pest Control	1,160.50	439.00	439.00	439.00	372.00	624.00	835.00	443.00	488.00	5,239.50
Signage	0.00	0.00	590.49	87.52	0.00	0.00	99.89	0.00	0.00	777.90
Small Tools & Equipment	22.30	0.00	0.00	39.12	72.65	55.22	163.72	0.00	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	15,922.03	80,311.82
EMPLOYEE EXPENSES										
Workers Comp Insurance	3,963.92	0.00	1,581.99	0.00	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	250.24	2,288.08
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	1,381.09	12,422.42
Salary/Wages (Manager)	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	7,999.34	71,994.06

Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Total
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	6,160.00	49,787.50
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	3,894.00	36,209.25
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	2,266.99	19,987.99
Training/Seminars/Travel/Meals	1,079.38	25.00	0.00	0.00	0.00	0.00	1,185.07	130.00	0.00	2,419.45
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	21,951.66	200,654.66
NON-OPERATIONAL ITEMS										
General Reserve Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00
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	36,133.75	327,806.58
Shoreline Protection Engineering	0.00	1,111.90	0.00	98.00	1,800.00	588.00	6,680.00	3,956.00	3,341.00	17,574.90
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	64,474.75	370,381.48
LAND										
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	19,387.16	0.00	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	0.00	15,177.07
Total LAND	0.00	0.00	0.00	0.00	34,564.23	0.00	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	167,824.96	1,380,627.87
NOI - Net Operating Income	32,896.73	-102,880.94	-94,199.97	-174,046.86	48,653.61	379,957.89	-91,388.05	-144,970.14	-161,978.56	-307,956.29
Total Income	154,008.51	33,113.51	26,445.79	12,522.42	263,489.80	498,692.53	68,386.48	10,166.14	5,846.40	1,072,671.58
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	167,824.96	1,380,627.87
Net Income	32,896.73	-102,880.94	-94,199.97	-174,046.86	48,653.61	379,957.89	-91,388.05	-144,970.14	-161,978.56	-307,956.29

Annual Budget - Comparative

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

As of: Mar 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	226,840.87	227,379.00	-538.13	227,379.00
Property Tax Revenue	0.00	111,790.16	-111,790.16	778,385.82	1,006,111.52	-227,725.70	1,341,482.00
Development Impact Fee	0.00	2,583.33	-2,583.33	3,554.00	23,250.01	-19,696.01	31,000.00
Transponder Revenue	20.00	333.33	-313.33	2,300.00	3,000.01	-700.01	4,000.00
Infrastructure Protect. from SLR	0.00	16,666.66	-16,666.66	0.00	150,000.02	-150,000.02	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	0.00	83.33	-83.33	6,554.72	750.01	5,804.71	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	250.00	0.00	250.00	1,153.35	0.00	1,153.35	0.00
Summer Trash Collection	0.00	0.00	0.00	3,600.00	3,480.00	120.00	3,480.00
Total INCOME	270.00	131,456.81	-131,186.81	1,073,218.76	1,465,190.57	-391,971.81	1,865,036.00
Total Operating Income	270.00	131,456.81	-131,186.81	1,073,218.76	1,465,190.57	-391,971.81	1,865,036.00
Expense							
UTILITIES							
Electricity/LS & Guard Shack	370.30	386.00	15.70	3,726.39	3,474.00	-252.39	4,632.00
Electricity/ Street Lights	746.14	840.00	93.86	7,295.15	7,560.00	264.85	10,080.00
Gas	417.51	546.00	128.49	4,090.81	4,914.00	823.19	6,552.00
Trash Services	6,247.96	6,307.50	59.54	56,231.64	56,767.50	535.86	75,690.00
Water/Sewer	1,270.07	726.00	-544.07	6,785.33	6,534.00	-251.33	8,712.00
Total UTILITIES	9,051.98	8,805.50	-246.48	78,129.32	79,249.50	1,120.18	105,666.00
GENERAL & ADMIN							
Security/Allied Contract	45,170.00	44,598.50	-571.50	401,461.15	401,386.50	-74.65	535,182.00
Security/DwellingLIVE Lic Fee	669.36	637.50	-31.86	5,928.60	5,737.50	-191.10	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	1,425.01	480.93	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	166.81	141.66	-25.15	1,513.22	1,275.02	-238.20	1,700.00
Security/Radar Certification	0.00	83.33	83.33	0.00	750.01	750.01	1,000.00
Security/Transponders	0.00	200.00	200.00	2,361.90	1,800.00	-561.90	2,400.00
Security/Trans (Reader Service)	0.00	50.00	50.00	6,179.83	450.00	-5,729.83	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	0.00	339.58	339.58	1,485.00	3,056.26	1,571.26	4,075.00
Communications-Phone/Internet	361.65	389.41	27.76	3,072.32	3,504.77	432.45	4,673.00
Bank Charges	0.00	16.66	16.66	258.09	150.02	-108.07	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	4.16	4.16	0.00	37.52	37.52	50.00
Equipment - Copy Machine Lease	192.88	221.66	28.78	1,735.92	1,995.02	259.10	2,660.00
Document Management	0.00	25.00	25.00	0.00	225.00	225.00	300.00
Legal Fees/Owen/Schwerdtfeger	1,012.50	833.33	-179.17	-6,003.43	7,500.01	13,503.44	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)	18.00	896.83	878.83	10,146.71	8,071.51	-2,075.20	10,762.00
MHTL Survey/LCP Committee	0.00	0.00	0.00	7,500.00	8,500.00	1,000.00	17,000.00
Property Management Contract	2,300.00	2,341.66	41.66	20,700.00	21,075.02	375.02	28,100.00
Police Uniforms	277.73	83.33	-194.40	277.73	750.01	472.28	1,000.00
Photo Copying	0.00	125.00	125.00	2,783.13	1,125.00	-1,658.13	1,500.00
Office Equip (Computer, Etc)	1,438.08	333.33	-1,104.75	2,685.41	3,000.01	314.60	4,000.00
Office Supplies	42.53	208.33	165.80	1,406.57	1,875.01	468.44	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	166.66	166.66	0.00	1,500.02	1,500.02	2,000.00
Notices to Community	0.00	143.75	143.75	382.23	1,293.75	911.52	1,725.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Website Hosting	0.00	182.00	182.00	1,591.13	1,638.00	46.87	2,184.00
Board Mtg Rm Rental/Stipend	125.00	374.58	249.58	3,995.00	3,371.26	-623.74	4,495.00
Misc General Expenses	0.00	33.33	33.33	0.00	300.01	300.01	400.00
Total GENERAL & ADMIN	51,774.54	52,587.92	813.38	581,976.36	598,522.24	16,545.88	764,786.00
LANDSCAPE MAINTENANCE							
Landscape Contract (Western)	2,450.00	2,450.00	0.00	22,050.00	22,050.00	0.00	29,400.00
Landscape Extras (Western)	0.00	250.00	250.00	980.00	2,250.00	1,270.00	3,000.00
Landscape Misc (Luna & McGee)	250.00	166.66	-83.34	1,140.00	1,500.02	360.02	2,000.00
Palm Tree Trimming	0.00	474.16	474.16	5,265.00	4,267.52	-997.48	5,690.00
Irrigation Repairs (Western)	0.00	166.66	166.66	475.00	1,500.02	1,025.02	2,000.00
Wht Fly / Bamboo Trmnt RPW	1,950.00	458.33	-1,491.67	4,700.00	4,125.01	-574.99	5,500.00
Total LANDSCAPE MAINTENANCE	4,650.00	3,965.81	-684.19	34,610.00	35,692.57	1,082.57	47,590.00
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	0.00	375.00	375.00	0.00	3,375.00	3,375.00	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	41.66	41.66	1,547.44	375.02	-1,172.42	500.00
Painting/Re-Oiling Woodwork	0.00	1,333.33	1,333.33	3,875.00	12,000.01	8,125.01	16,000.00
Plumbing Repair	450.00	66.66	-383.34	1,278.31	600.02	-678.29	800.00
Roof Repair	0.00	83.33	83.33	0.00	750.01	750.01	1,000.00
Block Wall & Fence Repair	1,665.00	166.66	-1,498.34	5,000.12	1,500.02	-3,500.10	2,000.00
Beach Cleanup	10,805.00	1,250.00	-9,555.00	11,155.00	11,250.00	95.00	15,000.00
Computer Consultant	229.00	230.00	1.00	2,061.00	2,070.00	9.00	2,760.00
Gate Repairs/Maint. (ALL)	0.00	167.33	167.33	167.70	1,506.01	1,338.31	2,008.00
Street Sweeping	1,285.00	1,285.00	0.00	11,565.00	11,565.00	0.00	15,420.00
Driveway Pressure Wash	242.00	242.00	0.00	2,178.00	2,178.00	0.00	2,904.00
Patrol Vehical Maintenance	228.03	204.16	-23.87	1,788.25	1,837.52	49.27	2,450.00
Police Equipment	0.00	416.66	416.66	4,983.77	3,750.02	-1,233.75	5,000.00
Fire Extinguisher Refills	0.00	18.75	18.75	0.00	168.75	168.75	225.00
Mutt Mitt Disposable Bags	0.00	145.83	145.83	1,258.55	1,312.51	53.96	1,750.00
Misc Maintenance	530.00	411.25	-118.75	3,111.30	3,701.25	589.95	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	0.00	750.00	750.00	8,076.47	6,750.00	-1,326.47	9,000.00
Sand Grading/Tractor Service	0.00	166.66	166.66	750.00	1,500.02	750.02	2,000.00
Pavement Maintenance	0.00	1,750.00	1,750.00	6,790.00	15,750.00	8,960.00	21,000.00
Pest Control	488.00	496.66	8.66	5,239.50	4,470.02	-769.48	5,960.00
Signage	0.00	25.00	25.00	777.90	225.00	-552.90	300.00
Small Tools & Equipment	0.00	37.50	37.50	353.01	337.50	-15.51	450.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	2,250.00	2,250.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	15,922.03	9,913.44	-6,008.59	80,311.82	97,577.68	17,265.86	127,318.00
PLANNED IMPROVEMENTS							
Block Wall Repairs	0.00	166.66	166.66	0.00	1,500.02	1,500.02	2,000.00
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	2,250.00	2,250.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	3,000.01	3,000.01	4,000.00
Storm Drain Repairs from High Tides	0.00	833.33	833.33	0.00	7,500.01	7,500.01	10,000.00
Total PLANNED IMPROVEMENTS	0.00	1,583.32	1,583.32	0.00	14,250.04	14,250.04	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	250.24	257.75	7.51	2,288.08	2,319.75	31.67	3,093.00
Payroll Tax Expense	1,381.09	1,458.00	76.91	12,422.42	13,122.00	699.58	17,496.00
Salary/Wages (Manager)	7,999.34	7,982.91	-16.43	71,994.06	71,846.27	-147.79	95,795.00
Salary/Wages (Officer)	6,160.00	6,066.66	-93.34	49,787.50	54,600.02	4,812.52	72,800.00
Salary/Wages (Admin Asstnt)	3,894.00	4,004.00	110.00	36,209.25	36,036.00	-173.25	48,048.00
Health Insurance	2,266.99	2,269.50	2.51	19,987.99	20,425.50	437.51	27,234.00
Training/Seminars/Travel/ Meals	0.00	112.50	112.50	2,419.45	1,012.50	-1,406.95	1,350.00
Total EMPLOYEE EXPENSES	21,951.66	22,151.32	199.66	200,654.66	204,050.04	3,395.38	270,504.00
NON-OPERATIONAL ITEMS							
General Reserve Contribution	25,000.00	9,253.58	-15,746.42	25,000.00	83,282.26	58,282.26	111,043.00
Shoreline Protection Consultants	36,133.75	25,000.00	-11,133.75	327,806.58	225,000.00	-102,806.58	300,000.00
Shoreline Protection Engineering	3,341.00	4,166.66	825.66	17,574.90	37,500.02	19,925.12	50,000.00
Total NON-OPERATIONAL ITEMS	64,474.75	38,420.24	-26,054.51	370,381.48	345,782.28	-24,599.20	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	167,824.96	137,427.55	-30,397.41	1,380,627.87	1,409,688.35	29,060.48	1,865,036.00
Total Operating Income	270.00	131,456.81	-131,186.81	1,073,218.76	1,465,190.57	-391,971.81	1,865,036.00
Total Operating Expense	167,824.96	137,427.55	-30,397.41	1,380,627.87	1,409,688.35	29,060.48	1,865,036.00
NOI - Net Operating Income	-167,554.96	-5,970.74	-161,584.22	-307,409.11	55,502.22	-362,911.33	0.00
Total Income	270.00	131,456.81	-131,186.81	1,073,218.76	1,465,190.57	-391,971.81	1,865,036.00
Total Expense	167,824.96	137,427.55	-30,397.41	1,380,627.87	1,409,688.35	29,060.48	1,865,036.00
Net Income	-167,554.96	-5,970.74	-161,584.22	-307,409.11	55,502.22	-362,911.33	0.00



2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 03/29/2024

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	\$247,022.96

HOA CHECKING-XXXXXX2066

Account Summary

Date	Description	Amount
03/01/2024	Beginning Balance	\$165,261.92
	9 Credit(s) This Period	\$207,009.72
	49 Debit(s) This Period	\$125,248.68
03/29/2024	Ending Balance	\$247,022.96

Deposits

Date	Description	Amount
03/26/2024	MOBILE DEPOSIT	\$20.00
03/26/2024	MOBILE DEPOSIT	\$250.00

Electronic Credits

Date	Description	Amount
03/04/2024	APPFOLIO VV9T 8666481536	\$1,076.00
03/04/2024	LOCKBOX DEPOSIT	\$87.32
03/13/2024	Compass Property Net Settle 000020344182690	\$2,782.70
03/15/2024	Compass Property Net Settle 000020368929138	\$1,466.35
03/22/2024	Wire Transfer In 74111243 CAPISTRANO BAY COMMUNITY SERVICES	\$200,000.00
03/27/2024	LOCKBOX DEPOSIT	\$1,067.35
03/29/2024	LOCKBOX DEPOSIT	\$260.00

Electronic Debits

Date	Description	Amount
03/01/2024	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 006424	\$42.53
03/04/2024	DWELLINGLIVE ACH 8009924384 0620000790	\$669.36
03/04/2024	1800 CALPERS 100000017457134	\$2,266.99
03/05/2024	Compass Property Settlement 000020312698818	\$2,300.00



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 (continued)

Date	Description	Amount
03/11/2024	SD GAS & ELEC PAID SDGE 005194379635	\$21.69
03/11/2024	SOUTH COAST WATE SOUTH COAS H4D07I1221240	\$70.48
03/11/2024	SOUTH COAST WATE SOUTH COAS C4D07I2305885	\$157.18
03/11/2024	USBEquipFinance CNTRCT PMT 500-0656919-000	\$192.88
03/11/2024	SOUTH COAST WATE SOUTH COAS 4D07I1742069	\$255.42
03/11/2024	SD GAS & ELEC PAID SDGE 008454115307	\$370.30
03/12/2024	XX8660 DDA RECURR OC REGISTER SUBS 714-796-7777 CA 00000000 032498	\$18.00
03/13/2024	Rentokil North A WWP* Wester a7f2189b24744c9	\$417.00
03/13/2024	SO CAL GAS SIMPLEPAY 058140308279060	\$417.51
03/14/2024	CITI AUTOPAY PAYMENT 081327986372190	\$608.33
03/15/2024	CAPISTRANO BAY C IMPOUND TP4264	\$131.77
03/15/2024	CAPISTRANO BAY C IMPOUND TP4264	\$2,487.70
03/15/2024	CAPISTRANO BAY C IMPOUND TP4264	\$7,158.46
03/18/2024	COX COMM ORG BANK DRAFT R7fN4nEN7CEUYug	\$361.65
03/20/2024	SD GAS & ELEC PAID SDGE 005466041355	\$724.45
03/20/2024	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 58121432 021432	\$71.00
03/22/2024	XX8660 POS CHK PURCHAS DMI* DELL BUS ON 800-456-3355 TX 00000000 060955	\$1,414.39
03/25/2024	Compass Property Settlement 00020443706070	\$2,450.00
03/25/2024	XX5618 POS CHK PURCHAS Amazon.com* RH94V Amzn.com/bill WA 00000000 094075	\$64.24
03/26/2024	CR & R INCORPORA CRR INCORP 8300127893	\$618.27
03/26/2024	CR & R INCORPORA CRR INCORP 8300092766	\$5,629.69
03/27/2024	XX8660 POS CHK PURCHAS AMZN Mktp US* BB3 Amzn.com/bill WA 00000000 061975	\$23.69

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1717	03/19/2024	\$393.75	1735	03/07/2024	\$390.00	1745	03/22/2024	\$1,364.00
1726*	03/13/2024	\$229.00	1736	03/11/2024	\$1,037.44	1746	03/26/2024	\$1,076.30
1729*	03/04/2024	\$46,960.71	1737	03/04/2024	\$1,800.00	1748*	03/25/2024	\$524.00
1730	03/06/2024	\$595.00	1740*	03/21/2024	\$22,387.50	1750*	03/25/2024	\$229.00
1731	03/04/2024	\$500.00	1741	03/21/2024	\$4,477.50	1752*	03/21/2024	\$130.00
1732	03/05/2024	\$627.75	1742	03/21/2024	\$1,990.00	1753	03/22/2024	\$4,868.75
1733	03/01/2024	\$4,500.00	1743	03/18/2024	\$450.00	1762*	03/29/2024	\$450.00
1734	03/14/2024	\$125.00	1744	03/25/2024	\$1,200.00			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
03/01/2024	\$160,719.39	03/13/2024	\$105,368.70	03/22/2024	\$257,690.80
03/04/2024	\$109,685.65	03/14/2024	\$104,635.37	03/25/2024	\$253,223.56
03/05/2024	\$106,757.90	03/15/2024	\$96,323.79	03/26/2024	\$246,169.30
03/06/2024	\$106,162.90	03/18/2024	\$95,512.14	03/27/2024	\$247,212.96
03/07/2024	\$105,772.90	03/19/2024	\$95,118.39	03/29/2024	\$247,022.96
03/11/2024	\$103,667.51	03/20/2024	\$94,322.94		
03/12/2024	\$103,649.51	03/21/2024	\$65,337.94		

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.

3/29/24
3278
Page 1 of 2

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

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Effective April 1, 2024.
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Account Title

Capistrano Bay Community Services Dist

Business Interest on Checking Summary

Account Number	3278	Number of Enclosures	0
Beginning Balance	667,614.56	Statement Dates	3/01/24 thru 3/31/24
1 Deposits/Credits	91,544.51	Days in the statement period	31
3 Checks/Debits	449,022.69	Average Ledger	540,356.49
Service Charge	0.00	Interest Earned	22.95
Interest Paid	22.95	Annual Percentage Yield Returned	0.05%
Ending Balance	310,159.33	2024 Interest Paid	73.46

Deposits and Other Credits

Date	Description	Amount
3/07	County of Orange B956000928 20240305001252CAPISTRANO BAY EDI PYMNT 09100001103CCD	91,544.51
3/31	Interest Deposit	22.95

Questions? Call us: (866) 437-0011



FMB.com





Date
Account No.

3/29/24
3278
Page 2 of 2

Business Interest on Checking 3278 (continued)

Checks and Other Debits

Date	Description	Amount
3/05	Account Analysis Charge	22.69-
3/15	OLB Outgoing Wire-eNotice City National Bank 000000000 20240315L2LFFM1C000175	249,000.00-
3/22	OLB Outgoing Wire-eNotice Sunwest Bank 000000000 20240322L2LFFM1C000038	200,000.00-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
3/01	667,614.56	3/07	759,136.38	3/22	310,136.38
3/05	667,591.87	3/15	510,136.38	3/31	310,159.33

Interest Rate Summary

Date	Rate
2/29	0.050000%

End of Statement

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