

ITEM 9b

FINANCIAL REPORT THROUGH

April 30, 2024

FOR MAY/JUNE MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 04/30/2024

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	18,292.31
Operating Cash	33,051.72
Reserve Cash	732,424.31
Total Cash	783,768.34
Accounts Receivable	488.18
Prepaid Expenses	296.49
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	3,540,905.97
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	3,304.98
OTHER CURRENT LIABILITIES	
Accrued Vacation	0.40
Encroachment Permit Deposit	500.00
Total OTHER CURRENT LIABILITIES	500.40
Clearing Account	-249,000.00
Total Liabilities	-245,194.62

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	93,023.94
Calculated Prior Years Retained Earnings	-1,620,024.96
Total Capital	3,786,100.59
TOTAL LIABILITIES & CAPITAL	3,540,905.97

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 Apr 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	Apr 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	9.00	226,302.69
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	91,544.51	422,295.84	1,292,226.17
Development Impact Fee	-4,571.00	0.00	0.00	500.00	4,071.00	0.00	3,554.00	0.00	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	0.00	2,300.00
Interest Income	1,877.04	23.60	19.67	2,153.13	10.15	14.13	2,432.91	24.09	22.95	2,937.98	9,515.65
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	0.00	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	250.00	1,403.35
Summer Trash Collection	120.00	480.00	720.00	1,800.00	120.00	120.00	0.00	0.00	240.00	0.00	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	97,413.86	425,492.82	1,589,731.86
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	97,413.86	425,492.82	1,589,731.86
Expense											
UTILITIES											
Electricity/LS & Guard Shack	395.14	373.88	394.52	389.99	324.81	398.24	568.44	511.07	370.30	327.82	4,054.21
Electricity/ Street Lights	831.09	830.74	830.74	830.74	830.74	824.09	823.71	747.16	746.14	779.43	8,074.58
Gas	444.83	431.22	441.63	507.17	426.91	538.81	456.16	426.57	417.51	393.52	4,484.33
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	6,247.96	62,479.60

Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	Total
Water/Sewer	623.44	804.58	852.64	644.02	725.20	663.24	648.32	553.82	812.82	670.60	6,998.68
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	8,594.73	8,419.33	86,091.40
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	45,170.00	446,631.15
Security/DwellingLIVE Lic Fee	637.48	637.48	637.48	669.36	669.36	669.36	669.36	669.36	669.36	669.36	6,597.96
Security/DwellingLIVE Guest Passes	0.00	944.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	966.58	1,910.66
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	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	86.14	1,599.36
Security/Transponders	0.00	0.00	0.00	1,180.95	0.00	0.00	1,180.95	0.00	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	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	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	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	361.69	3,434.01
Bank Charges	34.04	0.00	13.82	26.69	74.21	58.04	51.29	0.00	22.69	51.15	331.93
Auditing Services (RAMS)	0.00	0.00	0.00	5,000.00	4,500.00	2,000.00	250.00	0.00	0.00	450.00	12,200.00
Contibution-CBRA Annual Mtg	0.00	3,000.00	0.00	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	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	192.88	1,928.80
Legal Fees/ Owen/	0.00	0.00	0.00	0.00	0.00	-7,015.93	0.00	0.00	1,012.50	0.00	-6,003.43

Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	Total
Schwerdtfeger											
Liability Ins/EQ-Flood	23,012.63	0.00	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	170.61	10,317.32
MHTL Survey/LCP Committee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00	0.00	0.00	7,500.00
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	2,300.00	23,000.00
Police Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	277.73	0.00	277.73
Photo Copying	87.64	414.03	0.00	828.06	571.08	468.29	414.03	0.00	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	0.00	2,685.41
Office Supplies	207.36	9.69	292.35	195.16	85.19	228.76	198.51	147.02	42.53	185.90	1,592.47
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	49,658.00	0.00	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	0.00	382.23
Board Mtg Rm Rental/Stipend	0.00	125.00	250.00	0.00	3,120.00	125.00	125.00	125.00	125.00	125.00	4,120.00
Total GENERAL & ADMIN	79,887.92	63,265.95	53,844.47	115,390.11	56,671.39	48,444.48	51,330.70	59,775.67	51,797.23	50,729.31	631,137.23
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	2,450.00	24,500.00
Landscape Extras (Western)	0.00	0.00	0.00	0.00	980.00	0.00	0.00	0.00	0.00	700.00	1,680.00
Landscape Misc (Luna & McGee)	0.00	130.00	250.00	0.00	0.00	0.00	510.00	0.00	250.00	1,114.00	2,254.00
Palm Tree Trimming	0.00	0.00	0.00	5,265.00	0.00	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	0.00	475.00
Wht Fly /	0.00	0.00	0.00	1,950.00	0.00	0.00	800.00	0.00	1,950.00	0.00	4,700.00

Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	Total
Bamboo Trmnt RPW											
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	4,264.00	38,874.00
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	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	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	0.00	3,875.00
Plumbing Repair	0.00	0.00	299.50	7.31	212.00	0.00	309.50	0.00	450.00	0.00	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	0.00	5,000.12
Beach Cleanup	0.00	0.00	350.00	0.00	0.00	0.00	0.00	0.00	805.00	0.00	1,155.00
Computer Consultant	229.00	229.00	229.00	229.00	229.00	229.00	229.00	229.00	229.00	229.00	2,290.00
Gate Repairs/ Maint. (ALL)	0.00	0.00	0.00	0.00	0.00	0.00	167.70	0.00	0.00	293.62	461.32
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	1,285.00	12,850.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	2,420.00
Patrol Vehical Maintenance	0.00	328.24	0.00	301.94	310.68	273.55	178.67	167.14	228.03	0.00	1,788.25
Police Equipment	0.00	4,646.96	0.00	336.81	0.00	0.00	0.00	0.00	0.00	2,089.50	7,073.27
Mutt Mitt Disposable Bags	698.31	0.00	0.00	560.24	0.00	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	140.00	3,251.30
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	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	0.00	750.00
Pavement	0.00	0.00	0.00	0.00	0.00	0.00	6,790.00	0.00	0.00	2,740.00	9,530.00

Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	Total
Maintenance											
Pest Control	1,160.50	439.00	439.00	439.00	372.00	624.00	835.00	443.00	488.00	1,088.00	6,327.50
Signage	0.00	0.00	590.49	87.52	0.00	0.00	99.89	0.00	0.00	17.22	795.12
Small Tools & Equipment	22.30	0.00	0.00	39.12	72.65	55.22	163.72	0.00	0.00	9.69	362.70
Winter Roadway Cleanup (Flood)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	350.00	350.00
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	5,922.03	8,484.03	78,795.85
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	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	239.28	2,527.36
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	931.94	13,354.36
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	7,999.34	79,993.40
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	0.00	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	4,182.75	40,392.00
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	2,266.99	22,254.98
Training/ Seminars/ Travel/Meals	1,079.38	25.00	0.00	0.00	0.00	0.00	1,185.07	130.00	0.00	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	15,620.30	216,274.96
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	0.00	25,000.00
Shoreline Protection	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	28,491.50	356,298.08

Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	Total
Consultants											
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	8,980.75	26,555.65
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	37,472.25	407,853.73
ADMINISTRATION											
Website Hosting	248.75	0.00	0.00	315.00	239.88	393.75	0.00	393.75	0.00	2,063.57	3,654.70
Total ADMINISTRATION	248.75	0.00	0.00	315.00	239.88	393.75	0.00	393.75	0.00	2,063.57	3,654.70
LAND											
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	19,387.16	0.00	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	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	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	157,390.40	127,052.79	1,497,246.10
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	-59,976.54	298,440.03	92,485.76
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	97,413.86	425,492.82	1,589,731.86
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	157,390.40	127,052.79	1,497,246.10
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	-59,976.54	298,440.03	92,485.76

Annual Budget - Comparative

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

As of: Apr 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	422,295.84	111,790.16	310,505.68	1,292,226.17	1,117,901.68	174,324.49	1,341,482.00
Development Impact Fee	0.00	2,583.33	-2,583.33	3,554.00	25,833.34	-22,279.34	31,000.00
Transponder Revenue	0.00	333.33	-333.33	2,300.00	3,333.34	-1,033.34	4,000.00
Infrastructure Protect. from SLR	0.00	16,666.66	-16,666.66	0.00	166,666.68	-166,666.68	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	2,937.98	83.33	2,854.65	9,515.65	833.34	8,682.31	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	1,403.35	0.00	1,403.35	0.00
Summer Trash Collection	0.00	0.00	0.00	3,600.00	3,480.00	120.00	3,480.00
Total INCOME	425,483.82	131,456.81	294,027.01	1,590,270.04	1,596,647.38	-6,377.34	1,865,036.00
Total Operating Income	425,483.82	131,456.81	294,027.01	1,590,270.04	1,596,647.38	-6,377.34	1,865,036.00
Expense							
UTILITIES							
Electricity/LS & Guard Shack	327.82	386.00	58.18	4,054.21	3,860.00	-194.21	4,632.00
Electricity/ Street Lights	779.43	840.00	60.57	8,074.58	8,400.00	325.42	10,080.00
Gas	393.52	546.00	152.48	4,484.33	5,460.00	975.67	6,552.00
Trash Services	6,247.96	6,307.50	59.54	62,479.60	63,075.00	595.40	75,690.00
Water/Sewer	670.60	726.00	55.40	6,998.68	7,260.00	261.32	8,712.00
Total UTILITIES	8,419.33	8,805.50	386.17	86,091.40	88,055.00	1,963.60	105,666.00
GENERAL & ADMIN							
Security/Allied Contract	45,170.00	44,598.50	-571.50	446,631.15	445,985.00	-646.15	535,182.00
Security/DwellingLIVE Lic Fee	669.36	637.50	-31.86	6,597.96	6,375.00	-222.96	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	966.58	158.33	-808.25	1,910.66	1,583.34	-327.32	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	86.14	141.66	55.52	1,599.36	1,416.68	-182.68	1,700.00
Security/Radar Certification	0.00	83.33	83.33	0.00	833.34	833.34	1,000.00
Security/Transponders	0.00	200.00	200.00	2,361.90	2,000.00	-361.90	2,400.00
Security/Trans (Reader Service)	0.00	50.00	50.00	6,179.83	500.00	-5,679.83	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	3,395.84	1,910.84	4,075.00
Communications-Phone/Internet	361.69	389.41	27.72	3,434.01	3,894.18	460.17	4,673.00
Bank Charges	51.15	16.66	-34.49	331.93	166.68	-165.25	200.00
Auditing Services (RAMS)	450.00	0.00	-450.00	12,200.00	13,200.00	1,000.00	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	41.68	41.68	50.00
Equipment - Copy Machine Lease	192.88	221.66	28.78	1,928.80	2,216.68	287.88	2,660.00
Document Management	0.00	25.00	25.00	0.00	250.00	250.00	300.00
Legal Fees/Owen/Schwerdtfeger	0.00	833.33	833.33	-6,003.43	8,333.34	14,336.77	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)	170.61	896.83	726.22	10,317.32	8,968.34	-1,348.98	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	23,000.00	23,416.68	416.68	28,100.00
Police Uniforms	0.00	83.33	83.33	277.73	833.34	555.61	1,000.00
Photo Copying	0.00	125.00	125.00	2,783.13	1,250.00	-1,533.13	1,500.00
Office Equip (Computer, Etc)	0.00	333.33	333.33	2,685.41	3,333.34	647.93	4,000.00
Office Supplies	185.90	208.33	22.43	1,592.47	2,083.34	490.87	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	1,666.68	1,666.68	2,000.00
Notices to Community	0.00	143.75	143.75	382.23	1,437.50	1,055.27	1,725.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Board Mtg Rm Rental/Stipend	125.00	374.58	249.58	4,120.00	3,745.84	-374.16	4,495.00
Misc General Expenses	0.00	33.33	33.33	0.00	333.34	333.34	400.00
Total GENERAL & ADMIN	50,729.31	52,405.92	1,676.61	631,137.23	649,290.16	18,152.93	762,602.00
LANDSCAPE MAINTENANCE							
Landscape Contract (Western)	2,450.00	2,450.00	0.00	24,500.00	24,500.00	0.00	29,400.00
Landscape Extras (Western)	700.00	250.00	-450.00	1,680.00	2,500.00	820.00	3,000.00
Landscape Misc (Luna & McGee)	1,114.00	166.66	-947.34	2,254.00	1,666.68	-587.32	2,000.00
Palm Tree Trimming	0.00	474.16	474.16	5,265.00	4,741.68	-523.32	5,690.00
Irrigation Repairs (Western)	0.00	166.66	166.66	475.00	1,666.68	1,191.68	2,000.00
Wht Fly / Bamboo Trmnt RPW	0.00	458.33	458.33	4,700.00	4,583.34	-116.66	5,500.00
Total LANDSCAPE MAINTENANCE	4,264.00	3,965.81	-298.19	38,874.00	39,658.38	784.38	47,590.00
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	0.00	375.00	375.00	0.00	3,750.00	3,750.00	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	416.68	-1,130.76	500.00
Painting/Re-Oiling Woodwork	0.00	1,333.33	1,333.33	3,875.00	13,333.34	9,458.34	16,000.00
Plumbing Repair	0.00	66.66	66.66	1,278.31	666.68	-611.63	800.00
Roof Repair	0.00	83.33	83.33	0.00	833.34	833.34	1,000.00
Block Wall & Fence Repair	0.00	166.66	166.66	5,000.12	1,666.68	-3,333.44	2,000.00
Beach Cleanup	0.00	1,250.00	1,250.00	1,155.00	12,500.00	11,345.00	15,000.00
Computer Consultant	229.00	230.00	1.00	2,290.00	2,300.00	10.00	2,760.00
Gate Repairs/Maint. (ALL)	293.62	167.33	-126.29	461.32	1,673.34	1,212.02	2,008.00
Street Sweeping	1,285.00	1,285.00	0.00	12,850.00	12,850.00	0.00	15,420.00
Driveway Pressure Wash	242.00	242.00	0.00	2,420.00	2,420.00	0.00	2,904.00
Patrol Vehical Maintenance	0.00	204.16	204.16	1,788.25	2,041.68	253.43	2,450.00
Police Equipment	2,089.50	416.66	-1,672.84	7,073.27	4,166.68	-2,906.59	5,000.00
Fire Extinguisher Refills	0.00	18.75	18.75	0.00	187.50	187.50	225.00
Mutt Mitt Disposable Bags	0.00	145.83	145.83	1,258.55	1,458.34	199.79	1,750.00
Misc Maintenance	140.00	411.25	271.25	3,251.30	4,112.50	861.20	4,935.00
Drain/Catch Basin/Filter Maint	0.00	750.00	750.00	8,076.47	7,500.00	-576.47	9,000.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Sand Grading/Tractor Service	0.00	166.66	166.66	750.00	1,666.68	916.68	2,000.00
Pavement Maintenance	2,740.00	1,750.00	-990.00	9,530.00	17,500.00	7,970.00	21,000.00
Pest Control	1,088.00	496.66	-591.34	6,327.50	4,966.68	-1,360.82	5,960.00
Signage	17.22	25.00	7.78	795.12	250.00	-545.12	300.00
Small Tools & Equipment	9.69	37.50	27.81	362.70	375.00	12.30	450.00
Winter Roadway Cleanup (Flood)	350.00	250.00	-100.00	350.00	2,500.00	2,150.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	8,484.03	9,913.44	1,429.41	78,795.85	107,491.12	28,695.27	127,318.00
PLANNED IMPROVEMENTS							
Block Wall Repairs	0.00	166.66	166.66	0.00	1,666.68	1,666.68	2,000.00
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	2,500.00	2,500.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	3,333.34	3,333.34	4,000.00
Storm Drain Repairs from High Tides	0.00	833.33	833.33	0.00	8,333.34	8,333.34	10,000.00
Total PLANNED IMPROVEMENTS	0.00	1,583.32	1,583.32	0.00	15,833.36	15,833.36	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	239.28	257.75	18.47	2,527.36	2,577.50	50.14	3,093.00
Payroll Tax Expense	931.94	1,458.00	526.06	13,354.36	14,580.00	1,225.64	17,496.00
Salary/Wages (Manager)	7,999.34	7,982.91	-16.43	79,993.40	79,829.18	-164.22	95,795.00
Salary/Wages (Officer)	0.00	6,066.66	6,066.66	49,787.50	60,666.68	10,879.18	72,800.00
Salary/Wages (Admin Asstnt)	4,182.75	4,004.00	-178.75	40,392.00	40,040.00	-352.00	48,048.00
Health Insurance	2,266.99	2,269.50	2.51	22,254.98	22,695.00	440.02	27,234.00
Training/Seminars/Travel/ Meals	0.00	112.50	112.50	2,419.45	1,125.00	-1,294.45	1,350.00
Total EMPLOYEE EXPENSES	15,620.30	22,151.32	6,531.02	216,274.96	226,201.36	9,926.40	270,504.00
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	9,253.58	9,253.58	25,000.00	92,535.84	67,535.84	111,043.00
Shoreline Protection Consultants	28,491.50	25,000.00	-3,491.50	356,298.08	250,000.00	-106,298.08	300,000.00
Shoreline Protection Engineering	8,980.75	4,166.66	-4,814.09	26,555.65	41,666.68	15,111.03	50,000.00
Total NON-OPERATIONAL ITEMS	37,472.25	38,420.24	947.99	407,853.73	384,202.52	-23,651.21	461,043.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
ADMINISTRATION							
Website Hosting	2,063.57	182.00	-1,881.57	3,654.70	1,820.00	-1,834.70	2,184.00
Total ADMINISTRATION	2,063.57	182.00	-1,881.57	3,654.70	1,820.00	-1,834.70	2,184.00
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
Total Operating Expense	127,052.79	137,427.55	10,374.76	1,497,246.10	1,547,115.90	49,869.80	1,865,036.00
Total Operating Income	425,483.82	131,456.81	294,027.01	1,590,270.04	1,596,647.38	-6,377.34	1,865,036.00
Total Operating Expense	127,052.79	137,427.55	10,374.76	1,497,246.10	1,547,115.90	49,869.80	1,865,036.00
NOI - Net Operating Income	298,431.03	-5,970.74	304,401.77	93,023.94	49,531.48	43,492.46	0.00
Total Income	425,483.82	131,456.81	294,027.01	1,590,270.04	1,596,647.38	-6,377.34	1,865,036.00
Total Expense	127,052.79	137,427.55	10,374.76	1,497,246.10	1,547,115.90	49,869.80	1,865,036.00
Net Income	298,431.03	-5,970.74	304,401.77	93,023.94	49,531.48	43,492.46	0.00



2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 04/30/2024

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

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	\$93,865.77

HOA CHECKING-XXXXXX2066

Account Summary

Date	Description	Amount
03/30/2024	Beginning Balance	\$247,022.96
	3 Credit(s) This Period	\$1,825.67
	63 Debit(s) This Period	\$154,982.86
04/30/2024	Ending Balance	\$93,865.77

Deposits

Date	Description	Amount
04/01/2024	MOBILE DEPOSIT	\$569.30
04/04/2024	MOBILE DEPOSIT	\$250.00
04/30/2024	MOBILE DEPOSIT	\$1,006.37

Electronic Debits

Date	Description	Amount
04/01/2024	CAPISTRANO BAY C IMPOUND TP4264	\$118.47
04/01/2024	CAPISTRANO BAY C IMPOUND TP4264	\$2,528.12
04/01/2024	CAPISTRANO BAY C IMPOUND TP4264	\$7,260.15
04/01/2024	XX8660 POS CHK PURCHAS GRAFIX SYSTEMS 714-903-9080 CA 00000000 061669	\$1,145.59
04/03/2024	DWELLINGLIVE ACH 8009924384 0930000512	\$669.36
04/03/2024	1800 CALPERS 100000017486077	\$2,266.99
04/03/2024	XX8660 DDA RECURR DNH* GODADDY.COM https://www.g AZ 00001590 014783	\$72.32
04/04/2024	XX8611 POS CHK PURCHAS Dana Point Hardw Dana Point CA 28890001 049517	\$9.69
04/04/2024	XX8611 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 000221	\$17.22
04/08/2024	XX8660 POS CHK PURCHAS SP CALSENTRY richard@calse CA OMEN7NVK 058966	\$966.58
04/09/2024	SD GAS & ELEC PAID SDGE 005194379635	\$22.53
04/09/2024	SD GAS & ELEC PAID SDGE 008454115307	\$327.82



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
04/09/2024	XX8660 POS CHK PURCHAS OC REGISTER SUBS 714-796-7777 CA 00000000 082958	\$18.00
04/10/2024	USBEquipFinance CNTRCT PMT 500-0656919-000	\$192.88
04/10/2024	SO CAL GAS SIMPLEPAY 058140308279059	\$393.52
04/10/2024	Rentokil North A WWP* Wester 33ed1b5e1af7404	\$417.00
04/12/2024	XX8660 DDA RECURR MSFT * <E0800RQ1H MSBILL.INFO WA 02028181 410362072	\$92.61
04/15/2024	CAPISTRANO BAY C IMPOUND TP4264	\$126.29
04/15/2024	SOUTH COAST WATE SOUTH COAS M4E11I2027632	\$160.76
04/15/2024	COX COMM ORG BANK DRAFT 030WUj98MueKMIP	\$361.69
04/15/2024	CAPISTRANO BAY C IMPOUND TP4264	\$1,579.95
04/15/2024	CAPISTRANO BAY C IMPOUND TP4264	\$4,963.75
04/15/2024	XX8660 POS CHK PURCHAS LOWES #01050* SAN CLEMENTE CA 00000000 028460	\$11.72
04/15/2024	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429013 001935	\$92.63
04/16/2024	CITI AUTOPAY PAYMENT 081356498392640	\$146.14
04/17/2024	SOUTH COAST WATE SOUTH COAS L4E15K0632320	\$81.82
04/17/2024	SOUTH COAST WATE SOUTH COAS H4E15K0817938	\$285.66
04/17/2024	Compass Property Settlement 000020661813162	\$1,218.62
04/18/2024	SD GAS & ELEC PAID SDGE 005466041355	\$756.90
04/18/2024	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 59983277 083277	\$71.00
04/19/2024	XX8660 POS CHK PURCHAS AMZN Mktp US* W26 Amzn.com/bill WA 00000000 091761	\$28.54
04/26/2024	CR & R INCORPORA CRR INCORP 8300127893	\$618.27
04/26/2024	CR & R INCORPORA CRR INCORP 8300092766	\$5,629.69
04/30/2024	CAPISTRANO BAY C IMPOUND TP4264	\$112.99
04/30/2024	CAPISTRANO BAY C IMPOUND TP4264	\$1,587.49
04/30/2024	CAPISTRANO BAY C IMPOUND TP4264	\$4,982.84
04/30/2024	XX8660 POS CHK PURCHAS Amazon.com* 4S87Q Amzn.com/bill WA 00000000 008247	\$26.78

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1739	04/01/2024	\$1,527.00	1760	04/10/2024	\$1,950.00	1772*	04/24/2024	\$229.00
1749*	04/03/2024	\$87.32	1761	04/12/2024	\$1,012.50	1773	04/25/2024	\$600.00
1751*	04/04/2024	\$1,980.00	1763*	04/24/2024	\$2,740.00	1774	04/26/2024	\$450.00
1754*	04/01/2024	\$45,170.00	1764	04/23/2024	\$656.25	1775	04/19/2024	\$140.00
1755	04/10/2024	\$175.00	1766*	04/24/2024	\$20,646.25	1777*	04/23/2024	\$1,984.00
1756	04/03/2024	\$25,000.00	1767	04/24/2024	\$2,736.25	1778	04/23/2024	\$375.00
1757	04/03/2024	\$1,242.00	1768	04/26/2024	\$500.00	1779	04/23/2024	\$490.00
1758	04/02/2024	\$1,886.00	1769	04/24/2024	\$943.91	1780	04/26/2024	\$2,625.00
1759	04/10/2024	\$125.00	1770	04/22/2024	\$350.00			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
04/01/2024	\$189,842.93	04/12/2024	\$151,168.59	04/23/2024	\$137,287.87
04/02/2024	\$187,956.93	04/15/2024	\$143,871.80	04/24/2024	\$109,992.46
04/03/2024	\$158,618.94	04/16/2024	\$143,725.66	04/25/2024	\$109,392.46
04/04/2024	\$156,862.03	04/17/2024	\$142,139.56	04/26/2024	\$99,569.50
04/08/2024	\$155,895.45	04/18/2024	\$141,311.66	04/30/2024	\$93,865.77
04/09/2024	\$155,527.10	04/19/2024	\$141,143.12		
04/10/2024	\$152,273.70	04/22/2024	\$140,793.12		



Date
Account No.

4/30/24
3278
Page 1 of 2

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

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Strong liquidity.
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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	310,159.33	Statement Dates	4/01/24 thru 4/30/24
2 Deposits/Credits	422,295.84	Days in the statement period	30
1 Checks/Debits	51.15	Average Ledger	493,739.55
Service Charge	0.00	Interest Earned	20.29
Interest Paid	20.29	Annual Percentage Yield Returned	0.05%
Ending Balance	732,424.31	2024 Interest Paid	93.75

Deposits and Other Credits

Date	Description	Amount
4/11	County of Orange B956000928 20240409001304CAPISTRANO BAY EDI PYMNT 09100001439CCD	2,713.28
4/18	County of Orange B956000928 20240416001320CAPISTRANO BAY EDI PYMNT 09100001671CCD	419,582.56
4/30	Interest Deposit	20.29

Questions? Call us: (866) 437-0011



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Date
Account No.

4/30/24
[REDACTED] 3278
Page 2 of 2

Business Interest on Checking [REDACTED] 3278 (continued)

Checks and Other Debits

Date	Description	Amount
4/03	Account Analysis Charge	51.15-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
4/01	310,159.33	4/11	312,821.46	4/30	732,424.31
4/03	310,108.18	4/18	732,404.02		

Interest Rate Summary

Date	Rate
3/31	0.050000%

End of Statement

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