

ITEM 9b

FINANCIAL REPORT THROUGH

June 30, 2024

FOR JULY MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 06/30/2024

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	137,275.63
Reserve Cash	239,724.09
Reserve CD Cash 1	350,000.00
Total Cash	745,292.03
Accounts Receivable	-50.00
Prepaid Expenses	196.99
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	3,501,791.98
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	7,552.99
OTHER CURRENT LIABILITIES	
Accrued Vacation	0.40
Encroachment Permit Deposit	500.00
Total OTHER CURRENT LIABILITIES	500.40
Prepaid Income	10,884.42
Total Liabilities	18,937.81

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	-203,736.67
Calculated Prior Years Retained Earnings	-1,626,510.77
Total Capital	3,482,854.17
TOTAL LIABILITIES & CAPITAL	3,501,791.98

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 Jun 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	May 2024	Jun 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	538.18	0.00	226,840.87
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	49,103.36	9,233.67	1,350,563.20
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	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	920.00	420.00	3,640.00
Annual Fee for County Gate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,475.00	5,475.00
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	24.69	1,031.75	10,572.09
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	0.00	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	0.00	100.00	1,503.35
Summer Trash Collection	120.00	480.00	720.00	1,800.00	120.00	120.00	0.00	0.00	240.00	0.00	0.00	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	50,586.23	16,260.42	1,656,578.51
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	50,586.23	16,260.42	1,656,578.51
Expense													
UTILITIES													
Electricity/LS & Guard	395.14	373.88	394.52	389.99	324.81	398.24	568.44	511.07	370.30	327.82	238.61	303.16	4,595.98

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	May 2024	Jun 2024	Total
Shack													
Electricity/ Street Lights	831.09	830.74	830.74	830.74	830.74	824.09	823.71	747.16	746.14	779.43	779.82	779.82	9,634.22
Gas	444.83	431.22	441.63	507.17	426.91	538.81	456.16	426.57	417.51	393.52	310.60	324.50	5,119.43
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	6,247.96	618.27	69,345.83
Water/Sewer	623.44	856.22	852.64	695.66	773.06	663.24	648.32	553.82	812.82	286.66	667.02	723.12	8,156.02
Total UTILITIES	8,542.46	8,740.02	8,767.49	8,671.52	8,603.48	8,672.34	8,744.59	8,486.58	8,594.73	8,035.39	8,244.01	2,748.87	96,851.48
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	45,170.00	45,170.00	536,971.15
Security/ DwellingLIVE Lic Fee	637.48	637.48	637.48	669.36	669.36	669.36	669.36	669.36	669.36	669.36	669.36	669.36	7,936.68
Security/ DwellingLIVE Guest Passes	0.00	944.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	966.58	0.00	0.00	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	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	1,343.49	184.60	3,127.45
Security/ Transponders	0.00	0.00	0.00	1,180.95	0.00	0.00	1,180.95	0.00	0.00	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	0.00	423.00	6,602.83
Security/July 4 Allowance	851.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	495.00	1,980.00
Communications- Phone/Internet	322.35	326.53	305.28	310.75	361.39	361.36	361.36	361.65	361.65	361.69	362.50	362.57	4,159.08
Bank Charges	34.04	0.00	13.82	26.69	74.21	58.04	51.29	0.00	22.69	51.15	45.91	41.41	419.25
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	0.00	0.00	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	0.00	0.00	3,000.00

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	May 2024	Jun 2024	Total
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	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	192.88	192.88	2,314.56
Legal Fees/Owen/Schwerdtfeger	0.00	0.00	0.00	0.00	0.00	-7,015.93	0.00	0.00	1,012.50	0.00	0.00	3,712.50	-2,290.93
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	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	-97.53	167.90	10,387.69
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	0.00	7,500.00	15,000.00
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	2,300.00	2,300.00	27,600.00
Police Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	277.73	0.00	0.00	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	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	0.00	32.31	2,717.72
Office Supplies	207.36	9.69	292.35	195.16	85.19	228.76	198.51	147.02	42.53	185.90	165.14	201.35	1,958.96
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	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	0.00	416.97	799.20
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	0.00	125.00	4,245.00
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	50,151.75	61,994.85	743,283.83
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	2,450.00	2,450.00	29,400.00
Landscape	0.00	0.00	0.00	0.00	980.00	0.00	0.00	0.00	0.00	700.00	700.00	0.00	2,380.00

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	May 2024	Jun 2024	Total
Extras (Western)													
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	215.00	0.00	2,469.00
Palm Tree Trimming	0.00	0.00	0.00	5,265.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	0.00	0.00	800.00	5,500.00
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	4,264.00	3,365.00	3,250.00	45,489.00
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	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	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	0.00	5,435.29	9,310.29
Plumbing Repair	0.00	0.00	299.50	7.31	212.00	0.00	309.50	0.00	450.00	0.00	0.00	9.68	1,287.99
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	0.00	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	0.00	245.00	1,400.00
Computer Consultant	229.00	229.00	229.00	229.00	229.00	229.00	229.00	229.00	229.00	229.00	229.00	229.00	2,748.00
Gate Repairs/ Maint. (ALL)	0.00	0.00	0.00	0.00	0.00	0.00	167.70	0.00	0.00	293.62	167.70	0.00	629.02
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	1,285.00	1,285.00	15,420.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	2,904.00
Patrol Vehical Maintenance	0.00	328.24	0.00	301.94	310.68	273.55	178.67	167.14	228.03	0.00	0.00	43.08	1,831.33

Income Statement - 12 Month

Account Name	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Total
Police Equipment	0.00	4,646.96	0.00	336.81	0.00	0.00	0.00	0.00	0.00	2,089.50	0.00	0.00	7,073.27
Fire Extinguisher Refills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.00	0.00	140.00
Mutt Mitt Disposable Bags	698.31	0.00	0.00	560.24	0.00	0.00	0.00	0.00	0.00	0.00	497.24	587.20	2,342.99
Misc Maintenance	305.00	130.00	305.00	130.00	130.00	305.00	971.30	305.00	530.00	140.00	846.29	590.00	4,687.59
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	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	5,000.00	0.00	5,750.00
Pavement Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	6,790.00	0.00	0.00	2,740.00	2,000.00	2,300.00	13,830.00
Pest Control	1,160.50	439.00	439.00	439.00	372.00	624.00	835.00	443.00	488.00	1,088.00	488.00	1,223.00	8,038.50
Signage	0.00	0.00	590.49	87.52	0.00	0.00	99.89	0.00	0.00	17.22	0.00	0.00	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	112.05	163.75	638.50
Winter Roadway Cleanup (Flood)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	350.00	0.00	0.00	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	11,007.28	12,353.00	102,156.13
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	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	239.28	239.28	3,005.92
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	936.36	911.70	15,202.42
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	7,999.34	7,999.34	7,999.34	95,992.08
Salary/Wages	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	0.00	0.00	49,787.50

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	May 2024	Jun 2024	Total
(Officer)													
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	4,240.50	3,918.75	48,551.25
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	2,266.99	2,266.99	2,266.99	26,788.96
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	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	15,682.47	15,336.06	247,293.49
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	0.00	0.00	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	28,491.50	48,102.50	83,160.91	487,561.49
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	4,594.00	7,693.20	38,842.85
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	52,696.50	90,854.11	551,404.34
ADMINISTRATION													
Website Hosting	248.75	0.00	0.00	315.00	239.88	393.75	0.00	393.75	0.00	2,063.57	0.00	1,053.75	4,708.45
Total ADMINISTRATION	248.75	0.00	0.00	315.00	239.88	393.75	0.00	393.75	0.00	2,063.57	0.00	1,053.75	4,708.45
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	19,692.51	0.00	39,079.67
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	14,871.72	0.00	30,048.79
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	0.00	69,128.46
Total Operating Expense	121,111.78	136,046.09	120,645.76	186,620.92	214,884.05	118,734.64	159,774.53	155,136.28	157,390.40	126,668.85	175,711.24	187,590.64	1,860,315.18

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	May 2024	Jun 2024	Total
NOI - Net Operating Income	32,896.73	-102,932.58	-94,199.97	-174,098.50	48,605.75	379,957.89	-91,388.05	-144,970.14	-59,976.54	298,823.97	-125,125.01	-171,330.22	-203,736.67
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	50,586.23	16,260.42	1,656,578.51
Total Expense	121,111.78	136,046.09	120,645.76	186,620.92	214,884.05	118,734.64	159,774.53	155,136.28	157,390.40	126,668.85	175,711.24	187,590.64	1,860,315.18
Net Income	<u>32,896.73</u>	<u>-102,932.58</u>	<u>-94,199.97</u>	<u>-174,098.50</u>	<u>48,605.75</u>	<u>379,957.89</u>	<u>-91,388.05</u>	<u>-144,970.14</u>	<u>-59,976.54</u>	<u>298,823.97</u>	<u>-125,125.01</u>	<u>-171,330.22</u>	<u>-203,736.67</u>

Annual Budget - Comparative

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

As of: Jun 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	9,233.67	111,790.16	-102,556.49	1,350,563.20	1,341,482.00	9,081.20	1,341,482.00
Development Impact Fee	0.00	2,583.33	-2,583.33	3,554.00	31,000.00	-27,446.00	31,000.00
Transponder Revenue	420.00	333.33	86.67	3,640.00	4,000.00	-360.00	4,000.00
Infrastructure Protect. from SLR	0.00	16,666.66	-16,666.66	0.00	200,000.00	-200,000.00	200,000.00
Annual Fee for County Gate	5,475.00	5,475.00	0.00	5,475.00	5,475.00	0.00	5,475.00
Interest Income	1,031.75	83.33	948.42	10,572.09	1,000.00	9,572.09	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	100.00	0.00	100.00	1,503.35	0.00	1,503.35	0.00
Summer Trash Collection	0.00	0.00	0.00	3,600.00	3,480.00	120.00	3,480.00
Total INCOME	16,260.42	136,931.81	-120,671.39	1,656,578.51	1,865,036.00	-208,457.49	1,865,036.00
Total Operating Income	16,260.42	136,931.81	-120,671.39	1,656,578.51	1,865,036.00	-208,457.49	1,865,036.00
Expense							
UTILITIES							
Electricity/LS & Guard Shack	303.16	386.00	82.84	4,595.98	4,632.00	36.02	4,632.00
Electricity/ Street Lights	779.82	840.00	60.18	9,634.22	10,080.00	445.78	10,080.00
Gas	324.50	546.00	221.50	5,119.43	6,552.00	1,432.57	6,552.00
Trash Services	618.27	6,307.50	5,689.23	69,345.83	75,690.00	6,344.17	75,690.00
Water/Sewer	723.12	726.00	2.88	8,156.02	8,712.00	555.98	8,712.00
Total UTILITIES	2,748.87	8,805.50	6,056.63	96,851.48	105,666.00	8,814.52	105,666.00
GENERAL & ADMIN							
Security/Allied Contract	45,170.00	44,598.50	-571.50	536,971.15	535,182.00	-1,789.15	535,182.00
Security/DwellingLIVE Lic Fee	669.36	637.50	-31.86	7,936.68	7,650.00	-286.68	7,650.00
Security/DwellingLIVE Guest	0.00	158.33	158.33	1,910.66	1,900.00	-10.66	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	184.60	141.66	-42.94	3,127.45	1,700.00	-1,427.45	1,700.00
Security/Radar Certification	0.00	83.33	83.33	0.00	1,000.00	1,000.00	1,000.00
Security/Transponders	0.00	200.00	200.00	2,361.90	2,400.00	38.10	2,400.00
Security/Trans (Reader Service)	423.00	50.00	-373.00	6,602.83	600.00	-6,002.83	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	1,980.00	4,075.00	2,095.00	4,075.00
Communications-Phone/Internet	362.57	389.41	26.84	4,159.08	4,673.00	513.92	4,673.00
Bank Charges	41.41	16.66	-24.75	419.25	200.00	-219.25	200.00
Auditing Services (RAMS)	0.00	0.00	0.00	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	50.00	50.00	50.00
Equipment - Copy Machine Lease	192.88	221.66	28.78	2,314.56	2,660.00	345.44	2,660.00
Document Management	0.00	25.00	25.00	0.00	300.00	300.00	300.00
Legal Fees/Owen/Schwerdtfeger	3,712.50	833.33	-2,879.17	-2,290.93	10,000.00	12,290.93	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)	167.90	896.83	728.93	10,387.69	10,762.00	374.31	10,762.00
MHTL Survey/LCP Committee	7,500.00	8,500.00	1,000.00	15,000.00	17,000.00	2,000.00	17,000.00
Property Management Contract	2,300.00	2,341.66	41.66	27,600.00	28,100.00	500.00	28,100.00
Police Uniforms	0.00	83.33	83.33	277.73	1,000.00	722.27	1,000.00
Photo Copying	0.00	125.00	125.00	2,783.13	1,500.00	-1,283.13	1,500.00
Office Equip (Computer, Etc)	32.31	333.33	301.02	2,717.72	4,000.00	1,282.28	4,000.00
Office Supplies	201.35	208.33	6.98	1,958.96	2,500.00	541.04	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	2,000.00	2,000.00	2,000.00
Notices to Community	416.97	143.75	-273.22	799.20	1,725.00	925.80	1,725.00
Board Mtg Rm Rental/Stipend	125.00	374.58	249.58	4,245.00	4,495.00	250.00	4,495.00
Misc General Expenses	0.00	33.33	33.33	0.00	400.00	400.00	400.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Total GENERAL & ADMIN	61,994.85	60,905.92	-1,088.93	743,283.83	762,602.00	19,318.17	762,602.00
LANDSCAPE MAINTENANCE							
Landscape Contract (Western)	2,450.00	2,450.00	0.00	29,400.00	29,400.00	0.00	29,400.00
Landscape Extras (Western)	0.00	250.00	250.00	2,380.00	3,000.00	620.00	3,000.00
Landscape Misc (Luna & McGee)	0.00	166.66	166.66	2,469.00	2,000.00	-469.00	2,000.00
Palm Tree Trimming	0.00	474.16	474.16	5,265.00	5,690.00	425.00	5,690.00
Irrigation Repairs (Western)	0.00	166.66	166.66	475.00	2,000.00	1,525.00	2,000.00
Wht Fly / Bamboo Trmnt RPW	800.00	458.33	-341.67	5,500.00	5,500.00	0.00	5,500.00
Total LANDSCAPE MAINTENANCE	3,250.00	3,965.81	715.81	45,489.00	47,590.00	2,101.00	47,590.00
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	0.00	375.00	375.00	0.00	4,500.00	4,500.00	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	500.00	-1,047.44	500.00
Painting/Re-Oiling Woodwork	5,435.29	1,333.33	-4,101.96	9,310.29	16,000.00	6,689.71	16,000.00
Plumbing Repair	9.68	66.66	56.98	1,287.99	800.00	-487.99	800.00
Roof Repair	0.00	83.33	83.33	0.00	1,000.00	1,000.00	1,000.00
Block Wall & Fence Repair	0.00	166.66	166.66	5,000.12	2,000.00	-3,000.12	2,000.00
Beach Cleanup	245.00	1,250.00	1,005.00	1,400.00	15,000.00	13,600.00	15,000.00
Computer Consultant	229.00	230.00	1.00	2,748.00	2,760.00	12.00	2,760.00
Gate Repairs/Maint. (ALL)	0.00	167.33	167.33	629.02	2,008.00	1,378.98	2,008.00
Street Sweeping	1,285.00	1,285.00	0.00	15,420.00	15,420.00	0.00	15,420.00
Driveway Pressure Wash	242.00	242.00	0.00	2,904.00	2,904.00	0.00	2,904.00
Patrol Vehical Maintenance	43.08	204.16	161.08	1,831.33	2,450.00	618.67	2,450.00
Police Equipment	0.00	416.66	416.66	7,073.27	5,000.00	-2,073.27	5,000.00
Fire Extinguisher Refills	0.00	18.75	18.75	140.00	225.00	85.00	225.00
Mutt Mitt Disposable Bags	587.20	145.83	-441.37	2,342.99	1,750.00	-592.99	1,750.00
Misc Maintenance	590.00	411.25	-178.75	4,687.59	4,935.00	247.41	4,935.00
Drain/Catch Basin/Filter Maint	0.00	750.00	750.00	8,076.47	9,000.00	923.53	9,000.00
Sand Grading/Tractor Service	0.00	166.66	166.66	5,750.00	2,000.00	-3,750.00	2,000.00
Pavement Maintenance	2,300.00	1,750.00	-550.00	13,830.00	21,000.00	7,170.00	21,000.00
Pest Control	1,223.00	496.66	-726.34	8,038.50	5,960.00	-2,078.50	5,960.00
Signage	0.00	25.00	25.00	795.12	300.00	-495.12	300.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Small Tools & Equipment	163.75	37.50	-126.25	638.50	450.00	-188.50	450.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	350.00	3,000.00	2,650.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	12,353.00	9,913.44	-2,439.56	102,156.13	127,318.00	25,161.87	127,318.00
PLANNED IMPROVEMENTS							
Block Wall Repairs	0.00	166.66	166.66	0.00	2,000.00	2,000.00	2,000.00
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	3,000.00	3,000.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	4,000.00	4,000.00	4,000.00
Storm Drain Repairs from High Tides	0.00	833.33	833.33	0.00	10,000.00	10,000.00	10,000.00
Total PLANNED IMPROVEMENTS	0.00	1,583.32	1,583.32	0.00	19,000.00	19,000.00	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	3,005.92	3,093.00	87.08	3,093.00
Payroll Tax Expense	911.70	1,458.00	546.30	15,202.42	17,496.00	2,293.58	17,496.00
Salary/Wages (Manager)	7,999.34	7,982.91	-16.43	95,992.08	95,795.00	-197.08	95,795.00
Salary/Wages (Officer)	0.00	6,066.66	6,066.66	49,787.50	72,800.00	23,012.50	72,800.00
Salary/Wages (Admin Asstnt)	3,918.75	4,004.00	85.25	48,551.25	48,048.00	-503.25	48,048.00
Health Insurance	2,266.99	2,269.50	2.51	26,788.96	27,234.00	445.04	27,234.00
Training/Seminars/Travel/ Meals	0.00	112.50	112.50	2,419.45	1,350.00	-1,069.45	1,350.00
Total EMPLOYEE EXPENSES	15,336.06	22,151.32	6,815.26	247,293.49	270,504.00	23,210.51	270,504.00
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	9,253.58	9,253.58	25,000.00	111,043.00	86,043.00	111,043.00
Shoreline Protection Consultants	83,160.91	25,000.00	-58,160.91	487,561.49	300,000.00	-187,561.49	300,000.00
Shoreline Protection Engineering	7,693.20	4,166.66	-3,526.54	38,842.85	50,000.00	11,157.15	50,000.00
Total NON-OPERATIONAL ITEMS	90,854.11	38,420.24	-52,433.87	551,404.34	461,043.00	-90,361.34	461,043.00
ADMINISTRATION							
Website Hosting	1,053.75	182.00	-871.75	4,708.45	2,184.00	-2,524.45	2,184.00
Total ADMINISTRATION	1,053.75	182.00	-871.75	4,708.45	2,184.00	-2,524.45	2,184.00
LAND							
Principal Payments (Vacant Lot)	0.00	0.00	0.00	39,079.67	39,080.00	0.33	39,080.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Interest Allocation (Vacant Lot)	0.00	0.00	0.00	30,048.79	30,049.00	0.21	30,049.00
Total LAND	0.00	0.00	0.00	69,128.46	69,129.00	0.54	69,129.00
Total Operating Expense	187,590.64	145,927.55	-41,663.09	1,860,315.18	1,865,036.00	4,720.82	1,865,036.00
Total Operating Income	16,260.42	136,931.81	-120,671.39	1,656,578.51	1,865,036.00	-208,457.49	1,865,036.00
Total Operating Expense	187,590.64	145,927.55	-41,663.09	1,860,315.18	1,865,036.00	4,720.82	1,865,036.00
NOI - Net Operating Income	-171,330.22	-8,995.74	-162,334.48	-203,736.67	0.00	-203,736.67	0.00
Total Income	16,260.42	136,931.81	-120,671.39	1,656,578.51	1,865,036.00	-208,457.49	1,865,036.00
Total Expense	187,590.64	145,927.55	-41,663.09	1,860,315.18	1,865,036.00	4,720.82	1,865,036.00
Net Income	-171,330.22	-8,995.74	-162,334.48	-203,736.67	0.00	-203,736.67	0.00



2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 06/28/2024

CAPISTRANO BAY COMMUNITY

Page 1 of 8

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	\$210,738.79

HOA CHECKING-XXXXXX2066

Account Summary

Date	Description	Amount
06/01/2024	Beginning Balance	\$160,371.43
	10 Credit(s) This Period	\$215,733.09
	54 Debit(s) This Period	\$165,365.73
06/28/2024	Ending Balance	\$210,738.79

Deposits

Date	Description	Amount
06/04/2024	MOBILE DEPOSIT	\$1,006.37
06/12/2024	MOBILE DEPOSIT	\$100.00
06/12/2024	MOBILE DEPOSIT	\$5,475.00
06/20/2024	DEPOSIT	\$420.00

Electronic Credits

Date	Description	Amount
06/13/2024	Wire Transfer In 76517083 CAPISTRANO BAY COMMUNITY SERVICES	\$200,000.00
06/24/2024	Compass Property Net Settle 000021173169014	\$1,076.35
06/24/2024	APPFOLIO VV9T 8666481536	\$1,345.44
06/26/2024	Compass Property Net Settle 000021186736410	\$4,305.40
06/28/2024	Compass Property Net Settle 000021212038578	\$1,076.35

Other Credits

Date	Description	Amount
06/14/2024	Transfer From 201213908	\$928.18



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
06/03/2024	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 001921	\$106.64
06/04/2024	1800 CALPERS 100000017546716	\$2,266.99
06/04/2024	Compass Property Settlement 000021065097038	\$2,300.00
06/04/2024	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 000689	\$18.00
06/04/2024	XX8611 POS CHK PURCHAS GANAHL LUMBER - SAN JUAN CAPO CA 67729652 029652	\$124.97
06/05/2024	DWELLINGLIVE ACH 8009924384 1560000279	\$669.36
06/07/2024	SD GAS & ELEC PAID SDGE 005194379635	\$22.92
06/07/2024	SD GAS & ELEC PAID SDGE 008454115307	\$303.16
06/07/2024	XX8660 POS CHK PURCHAS AMZN Mktp US* 8P9 Amzn.com/bill WA 00000000 008196	\$13.90
06/07/2024	XX8660 POS CHK PURCHAS Amazon.com* NE20Z Amzn.com/bill WA 00000000 079421	\$23.95
06/10/2024	USBEquipFinance CNTRCT PMT 500-0656919-000	\$192.88
06/11/2024	SO CAL GAS SIMPLEPAY 058140308279052	\$324.50
06/12/2024	Rentokil North A WWP* Wester eb8dc27f2302478	\$417.00
06/12/2024	Compass Property Settlement 000021138695466	\$572.90
06/12/2024	XX8660 POS CHK PURCHAS US MAIL POST CAPISTRANO BE CA 77512314 060001	\$51.81
06/14/2024	SOUTH COAST WATE SOUTH COAS B4G12J4545994	\$81.82
06/14/2024	CAPISTRANO BAY C IMPOUND TP4264	\$126.29
06/14/2024	CITI AUTOPAY PAYMENT 081407474362897	\$184.60
06/14/2024	SOUTH COAST WATE SOUTH COAS L4G12J4729163	\$421.74
06/14/2024	CAPISTRANO BAY C IMPOUND TP4264	\$1,577.43
06/14/2024	CAPISTRANO BAY C IMPOUND TP4264	\$4,957.39
06/17/2024	SOUTH COAST WATE SOUTH COAS A4G13J3830744	\$167.92
06/17/2024	COX COMM ORG BANK DRAFT XXTqYMn0GHH4UFu	\$362.57
06/17/2024	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 66499259 099259	\$71.00
06/18/2024	XX8660 POS CHK PURCHAS AMAZON MKTPL* I48 Amzn.com/bill WA 00000000 054281	\$32.31
06/21/2024	SD GAS & ELEC PAID SDGE 005466041355	\$756.90
06/21/2024	XX8611 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 074385	\$9.68
06/21/2024	XX8611 POS CHK PURCHAS GANAHL LUMBER - SAN JUAN CAPO CA 74599056 099056	\$120.29
06/21/2024	XX8660 POS CHK PURCHAS AMAZON.COM* RG9ZK SEATTLE WA 00000000 LIG02R	\$587.20
06/25/2024	Compass Property Settlement 000021221139122	\$2,890.00
06/25/2024	XX8611 POS CHK PURCHAS O'REILLY 3143 SAN CLEMENTE CA 03060002 718992	\$43.08
06/26/2024	CR & R INCORPORA CRR INCORP 8300127893	\$618.27
06/27/2024	XX8611 POS CHK PURCHAS RITE AID 05749 SAN CLEMENTE CA 54892701 079648	\$5.05
06/27/2024	XX8611 POS CHK PURCHAS DIXIELINE #41 DANA POINT CA 06062740 436518	\$38.78
06/28/2024	CAPISTRANO BAY C IMPOUND TP4264	\$112.99
06/28/2024	CAPISTRANO BAY C IMPOUND TP4264	\$1,509.15
06/28/2024	CAPISTRANO BAY C IMPOUND TP4264	\$4,785.82

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1799	06/10/2024	\$45,170.00	1805	06/13/2024	\$22,172.00	1812	06/18/2024	\$375.00
1800	06/14/2024	\$2,000.00	1806	06/13/2024	\$6,487.50	1813	06/21/2024	\$11,145.30
1801	06/12/2024	\$175.00	1808*	06/28/2024	\$1,527.00	1816*	06/18/2024	\$215.00
1802	06/10/2024	\$4,594.00	1809	06/21/2024	\$22,138.75	1818*	06/21/2024	\$1,488.00
1803	06/10/2024	\$215.00	1810	06/21/2024	\$11,058.75	1819	06/27/2024	\$416.97
1804	06/07/2024	\$1,625.00	1811	06/24/2024	\$7,693.20			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
06/03/2024	\$160,264.79	06/05/2024	\$155,891.84	06/10/2024	\$103,731.03
06/04/2024	\$156,561.20	06/07/2024	\$153,902.91	06/11/2024	\$103,406.53

HOA CHECKING-XXXXXX2066 (continued)

Daily Balances (continued)

Date	Amount	Date	Amount	Date	Amount
06/12/2024	\$107,764.82	06/18/2024	\$269,460.43	06/25/2024	\$214,371.07
06/13/2024	\$279,105.32	06/20/2024	\$269,880.43	06/26/2024	\$218,058.20
06/14/2024	\$270,684.23	06/21/2024	\$222,575.56	06/27/2024	\$217,597.40
06/17/2024	\$270,082.74	06/24/2024	\$217,304.15	06/28/2024	\$210,738.79

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.

6/28/24
3278
Page 1 of 3

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

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Account Title

Capistrano Bay Community Services
District

Business Interest on Checking Summary

Account Number	3278	Number of Enclosures	1
Beginning Balance	780,506.45	Statement Dates	6/03/24 thru 6/30/24
3 Deposits/Credits	9,233.67	Days in the statement period	28
3 Checks/Debits	550,041.41	Average Ledger	605,942.93
Service Charge	0.00	Interest Earned	23.24
Interest Paid	25.38	Annual Percentage Yield Returned	0.05%
Ending Balance	239,724.09	2024 Interest Paid	143.82

Deposits and Other Credits

Date	Description	Amount
6/06	County of Orange B956000928 20240604001391CAPISTRANO BAY EDI PYMNT 09100001460CCD	1,994.28
6/20	County of Orange B956000928 20240618001419CAPISTRANO BAY EDI PYMNT 09100001698CCD	5,215.37
6/28	County of Orange B956000928 20240626001430CAPISTRANO BAY EDI PYMNT 09100001122CCD	2,024.02

Continued on next page

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Date
Account No.

6/28/24
3278
Page 2 of 3

Business Interest on Checking 3278 (continued)

Deposits and Other Credits

Date	Description	Amount
6/30	Interest Deposit	25.38

Checks and Other Debits

Date	Description	Amount
6/05	Account Analysis Charge	41.41-
6/13	OLB Outgoing Wire-eNotice Sunwest Bank 000000000 20240613L2LFFM1C000210	200,000.00-

Checks In Number Order

Date	Check#	Amount	Date	Check#	Amount	Date	Check#	Amount
6/27		350,000.00						

* Denotes missing check numbers

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
6/03	780,506.45	6/13	582,459.32	6/28	239,698.71
6/05	780,465.04	6/20	587,674.69	6/30	239,724.09
6/06	782,459.32	6/27	237,674.69		

Interest Rate Summary

Date	Rate
6/02	0.050000%

End of Statement

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