

ITEM 9b

FINANCIAL REPORT THROUGH

July 31, 2024

FOR AUG MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 07/31/2024

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	18,496.70
Operating Cash	143,721.19
Reserve Cash	265,733.73
Reserve CD Cash 1	350,000.00
Total Cash	777,951.62
Accounts Receivable	40,632.23
Prepaid Expenses	145.35
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	3,575,082.16
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	8,157.99
OTHER CURRENT LIABILITIES	
Accrued Vacation	0.40
Encroachment Permit Deposit	500.00
Total OTHER CURRENT LIABILITIES	500.40
Prepaid Income	5,542.79
Total Liabilities	14,201.18

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	147,296.96
Calculated Prior Years Retained Earnings	-1,899,517.59
Total Capital	3,560,880.98
TOTAL LIABILITIES & CAPITAL	3,575,082.16

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 2024 to Jul 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 2024	Total
Operating Income & Expense		
Income		
INCOME		
Special Benefit Fee	187,284.99	187,284.99
Property Tax Revenue	26,028.82	26,028.82
Development Impact Fee	6,429.00	6,429.00
Interest Income	215.08	215.08
Late Fees/Misc Revenue/Parking Fee	250.00	250.00
Total INCOME	220,207.89	220,207.89
Total Operating Income	220,207.89	220,207.89
Expense		
UTILITIES		
Electricity/LS & Guard Shack	321.70	321.70
Electricity/ Street Lights	779.82	779.82
Gas	355.26	355.26
Trash Services	6,083.87	6,083.87
Water/Sewer	753.36	753.36
Total UTILITIES	8,294.01	8,294.01
GENERAL & ADMIN		
Security/Allied Contract	45,170.00	45,170.00
Security/DwellingLIVE Lic Fee	669.36	669.36
Security/Contingencies	68.49	68.49
Security/July 4 Allowance	755.08	755.08
Communications-Phone/Internet	362.50	362.50
Bank Charges	29.87	29.87
Equipment - Copy Machine Lease	192.88	192.88
Liability Ins/EQ-Flood	25,722.08	25,722.08
Memberships (LAFCO/Carb/CSDA)	3,128.21	3,128.21
Property Management Contract	2,300.00	2,300.00
Board Mtg Rm Rental/Stipend	125.00	125.00
Total GENERAL & ADMIN	78,523.47	78,523.47
LANDSCAPE MAINTENANCE		
Landscape Contract (Western)	2,500.00	2,500.00
Landscape Extras (Western)	900.00	900.00
Total LANDSCAPE MAINTENANCE	3,400.00	3,400.00
GENERAL REPAIRS & MAINTENANCE		
Lighting Maintenance for LS	2,650.00	2,650.00
Computer Consultant	229.00	229.00
Street Sweeping	1,285.00	1,285.00

Income Statement - 12 Month

Account Name	Jul 2024	Total
Driveway Pressure Wash	242.00	242.00
Misc Maintenance	240.00	240.00
Pest Control	488.00	488.00
Signage	259.70	259.70
Small Tools & Equipment	605.55	605.55
Total GENERAL REPAIRS & MAINTENANCE	5,999.25	5,999.25
EMPLOYEE EXPENSES		
Workers Comp Insurance	1,164.27	1,164.27
Payroll Processing Fees	248.28	248.28
Payroll Tax Expense	969.80	969.80
Salary/Wages (Manager)	7,999.34	7,999.34
Salary/Wages (Admin Asstnt)	4,677.75	4,677.75
Health Insurance	2,266.99	2,266.99
Total EMPLOYEE EXPENSES	17,326.43	17,326.43
Total Operating Expense	113,543.16	113,543.16
NOI - Net Operating Income	106,664.73	106,664.73
Total Income	220,207.89	220,207.89
Total Expense	113,543.16	113,543.16
Net Income	106,664.73	106,664.73



2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 07/31/2024

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	\$271,537.05

HOA CHECKING-XXXXXX2066

Account Summary

Date	Description	Amount
06/29/2024	Beginning Balance	\$210,738.79
	44 Credit(s) This Period	\$191,801.41
	57 Debit(s) This Period	\$131,003.15
07/31/2024	Ending Balance	\$271,537.05

Deposits

Date	Description	Amount
07/09/2024	MOBILE DEPOSIT	\$100.00
07/09/2024	MOBILE DEPOSIT	\$300.00
07/09/2024	MOBILE DEPOSIT	\$300.00
07/22/2024	MOBILE DEPOSIT	\$250.00
07/22/2024	MOBILE DEPOSIT	\$300.00
07/23/2024	RDC DEPOSIT	\$1,076.35
07/23/2024	MOBILE DEPOSIT	\$5,429.00

Electronic Credits

Date	Description	Amount
07/05/2024	APPFOLIO VV9T 8666481536	\$3,229.05
07/05/2024	LOCKBOX DEPOSIT	\$3,479.05
07/08/2024	Compass Property Net Settle 000021267852562	\$8,072.64
07/08/2024	LOCKBOX DEPOSIT	\$16,645.25
07/09/2024	APPFOLIO VV9T 8666481536	\$1,076.35
07/09/2024	Compass Property Net Settle 000021299817986	\$11,789.85
07/09/2024	LOCKBOX DEPOSIT	\$5,381.75
07/10/2024	APPFOLIO VV9T 8666481536	\$1,076.35
07/10/2024	Compass Property Net Settle 000021317195102	\$3,229.05



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 Credits (continued)

Date	Description	Amount
07/10/2024	LOCKBOX DEPOSIT	\$8,322.63
07/11/2024	Compass Property Net Settle 000021338535210	\$5,919.93
07/11/2024	LOCKBOX DEPOSIT	\$11,839.85
07/12/2024	Compass Property Net Settle 000021357431150	\$3,354.05
07/12/2024	APPFOLIO VV9T 8666481536	\$4,305.40
07/12/2024	LOCKBOX DEPOSIT	\$13,310.30
07/15/2024	Compass Property Net Settle 000021368179098	\$5,381.75
07/15/2024	LOCKBOX DEPOSIT	\$15,299.83
07/16/2024	APPFOLIO VV9T 8666481536	\$1,076.35
07/16/2024	Compass Property Net Settle 000021378541954	\$1,076.35
07/16/2024	LOCKBOX DEPOSIT	\$4,430.40
07/17/2024	APPFOLIO VV9T 8666481536	\$1,076.35
07/17/2024	Compass Property Net Settle 000021392838210	\$1,076.35
07/17/2024	LOCKBOX DEPOSIT	\$4,843.58
07/18/2024	Compass Property Net Settle 000021398310134	\$3,229.05
07/18/2024	LOCKBOX DEPOSIT	\$13,829.38
07/19/2024	Compass Property Net Settle 000021407069638	\$3,767.23
07/19/2024	LOCKBOX DEPOSIT	\$6,295.02
07/22/2024	Compass Property Net Settle 000021417688706	\$2,421.79
07/22/2024	LOCKBOX DEPOSIT	\$6,996.28
07/23/2024	LOCKBOX DEPOSIT	\$1,076.35
07/24/2024	LOCKBOX DEPOSIT	\$2,277.70
07/25/2024	Compass Property Net Settle 000021440441346	\$1,076.35
07/26/2024	Compass Property Net Settle 000021452558058	\$1,201.35
07/26/2024	LOCKBOX DEPOSIT	\$2,277.70
07/29/2024	LOCKBOX DEPOSIT	\$2,152.70
07/30/2024	LOCKBOX DEPOSIT	\$1,076.35
07/31/2024	Compass Property Net Settle 000021479074898	\$1,076.35

Electronic Debits

Date	Description	Amount
07/02/2024	1800 CALPERS 100000017574843	\$2,266.99
07/02/2024	Compass Property Settlement 000021298217854	\$2,300.00
07/02/2024	XX8611 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961017408	\$13.04
07/03/2024	DWELLINGLIVE ACH 8009924384 1840002303	\$669.36
07/05/2024	PHILA INS CO INS IN 80906826	\$8,821.76
07/05/2024	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 032004	\$14.18
07/05/2024	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 002472	\$18.00
07/05/2024	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 032005	\$147.00
07/05/2024	XX8611 POS CHK PURCHAS JERSEY MIKES 202 SAN CLEMENTE CA 00006195 090601	\$237.90
07/08/2024	CAIS Insurance Insurance A2024XNL3J	\$888.00
07/09/2024	SD GAS & ELEC PAID SDGE 005194379635	\$22.92
07/09/2024	SD GAS & ELEC PAID SDGE 008454115307	\$321.70
07/10/2024	USBEquipFinance CNTRCT PMT 500-0656919-000	\$192.88
07/10/2024	SO CAL GAS SIMPLEPAY 058140308279058	\$355.26
07/10/2024	Rentokil North A WWP* Wester 8fcfa2bf58cb4a3	\$417.00
07/10/2024	XX8660 DDA RECURR CBI* MALWAREBYTES 800-799-9570 IL 00000000 090143	\$34.99
07/10/2024	XX8660 POS CHK PURCHAS AMAZON MKTPL* RY5 Amzn.com/bill WA 00000000 009736	\$123.89
07/11/2024	XX8660 POS CHK PURCHAS Amazon.com* RY0A3 Amzn.com/bill WA 00000000 035815	\$21.14
07/12/2024	Compass Property Settlement 000021393335614	\$295.00
07/12/2024	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 59675519 075519	\$71.00
07/12/2024	XX8611 POS CHK PURCHAS SIGNHOUSE SAN CLEMENTE CA 76305717 040001	\$259.70
07/15/2024	SOUTH COAST WATE SOUTH COAS C4H11I5814672	\$74.26
07/15/2024	CAPISTRANO BAY C IMPOUND TP4264	\$126.29
07/15/2024	SOUTH COAST WATE SOUTH COAS I4H11J1043457	\$167.92
07/15/2024	SOUTH COAST WATE SOUTH COAS D4H11J0359533	\$459.54
07/15/2024	CAPISTRANO BAY C IMPOUND TP4264	\$1,760.28

HOA CHECKING-XXXXXX2066 (continued)

Electronic Debits (continued)

Date	Description	Amount
07/15/2024	CAPISTRANO BAY C IMPOUND TP4264	\$4,836.70
07/16/2024	CITI AUTOPAY PAYMENT 081435122364013	\$68.49
07/16/2024	COX COMM ORG BANK DRAFT zOLLX9hrp6P1HzF	\$362.50
07/16/2024	XX8611 POS CHK PURCHAS WHITE CAP #005 SAN JUAN CAPI CA 08920065 000071	\$18.73
07/18/2024	SD GAS & ELEC PAID SDGE 005466041355	\$756.90
07/22/2024	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 061588	\$29.67
07/26/2024	CR & R INCORPORA CRR INCORP 8300127893	\$649.19
07/26/2024	CR & R INCORPORA CRR INCORP 8300092766	\$5,434.68
07/30/2024	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 001097	\$18.00
07/31/2024	CAPISTRANO BAY C IMPOUND TP4264	\$121.99
07/31/2024	CAPISTRANO BAY C IMPOUND TP4264	\$1,940.02
07/31/2024	CAPISTRANO BAY C IMPOUND TP4264	\$5,109.89

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1807	07/16/2024	\$335.00	1825	07/22/2024	\$5,315.00	1834*	07/23/2024	\$1,164.27
1814*	07/02/2024	\$125.00	1826	07/30/2024	\$800.00	1835	07/17/2024	\$240.00
1815	07/11/2024	\$229.00	1827	07/24/2024	\$2,300.00	1836	07/25/2024	\$755.08
1817*	07/12/2024	\$3,562.50	1828	07/19/2024	\$495.00	1837	07/24/2024	\$877.00
1820*	07/09/2024	\$45,170.00	1830*	07/22/2024	\$3,057.22	1838	07/22/2024	\$744.00
1821	07/11/2024	\$245.00	1831	07/22/2024	\$16,012.32			
1824*	07/19/2024	\$7,500.00	1832	07/23/2024	\$2,650.00			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
07/02/2024	\$206,033.76	07/12/2024	\$245,647.08	07/23/2024	\$278,404.40
07/03/2024	\$205,364.40	07/15/2024	\$258,903.67	07/24/2024	\$277,505.10
07/05/2024	\$202,833.66	07/16/2024	\$264,702.05	07/25/2024	\$277,826.37
07/08/2024	\$226,663.55	07/17/2024	\$271,458.33	07/26/2024	\$275,221.55
07/09/2024	\$200,096.88	07/18/2024	\$287,759.86	07/29/2024	\$277,374.25
07/10/2024	\$211,600.89	07/19/2024	\$289,827.11	07/30/2024	\$277,632.60
07/11/2024	\$228,865.53	07/22/2024	\$274,636.97	07/31/2024	\$271,537.05

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.

7/31/24
3278
Page 1 of 2

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	0
Beginning Balance	239,724.09	Statement Dates	7/01/24 thru 7/31/24
2 Deposits/Credits	26,028.82	Days in the statement period	31
1 Checks/Debits	29.87	Average Ledger	251,898.31
Service Charge	0.00	Interest Earned	10.69
Interest Paid	10.69	Annual Percentage Yield Returned	0.05%
Ending Balance	265,733.73	2024 Interest Paid	154.51

Deposits and Other Credits

Date	Description	Amount
7/17	County of Orange B956000928 20240715001457CAPISTRANO BAY EDI PYMNT 09100001336CCD	13,863.64
7/18	County of Orange B956000928 20240716001465CAPISTRANO BAY EDI PYMNT 09100001427CCD	12,165.18

Continued on next page

Questions? Call us: (866) 437-0011



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Date
Account No.

7/31/24
3278
Page 2 of 2

Business Interest on Checking 3278 (continued)

Deposits and Other Credits

Date	Description	Amount
7/31	Interest Deposit	10.69

Checks and Other Debits

Date	Description	Amount
7/03	Account Analysis Charge	29.87-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
7/01	239,724.09	7/17	253,557.86	7/31	265,733.73
7/03	239,694.22	7/18	265,723.04		

Interest Rate Summary

Date	Rate
6/30	0.050000%

End of Statement

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