

## ITEM 9a

# FINANCIAL REPORT THROUGH

**October 31, 2024**

**FOR DEC MEETING**

***CAPISTRANO BAY***

***COMMUNITY SERVICES DISTRICT***

## Balance Sheet

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

As of: 10/31/2024

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
<b>ASSETS</b>	
<b>Cash</b>	
LAIF Account	3,716.05
Operating Cash	-6,507.53
Reserve Cash	1,899.25
Reserve CD Cash 1	353,862.30
<b>Total Cash</b>	<b>352,970.07</b>
Accounts Receivable	16,645.26
<b>FIXED/DEPRICIABLE ASSETS</b>	
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
<b>Total FIXED/DEPRICIABLE ASSETS</b>	<b>2,877,175.20</b>
<b>ACCUMULATED DEPRECIATION</b>	
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
<b>Total ACCUMULATED DEPRECIATION</b>	<b>-1,667,199.47</b>
Land	2,490,000.00
Loan	-943,622.77
<b>TOTAL ASSETS</b>	<b>3,125,968.29</b>
<b>LIABILITIES &amp; CAPITAL</b>	
<b>Liabilities</b>	
Accounts Payable	7,757.99
<b>OTHER CURRENT LIABILITIES</b>	
Accrued Vacation	0.40
<b>Total OTHER CURRENT LIABILITIES</b>	<b>0.40</b>
Prepaid Income	1,466.44
<b>Total Liabilities</b>	<b>9,224.83</b>
<b>Capital</b>	
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	-296,840.56
Calculated Prior Years Retained Earnings	-1,899,517.59
<b>Total Capital</b>	<b>3,116,743.46</b>
<b>TOTAL LIABILITIES &amp; CAPITAL</b>	<b>3,125,968.29</b>

# 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 Oct 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	Aug 2024	Sep 2024	Oct 2024	Total
<b>Operating Income &amp; Expense</b>					
<b>Income</b>					
<b>INCOME</b>					
Special Benefit Fee	187,284.99	15,337.99	4,305.40	4,843.58	211,771.96
Property Tax Revenue	26,028.82	698.65	23,373.74	2,311.65	52,412.86
Development Impact Fee	6,329.00	5,358.00	4,889.00	0.00	16,576.00
Transponder Revenue	0.00	740.00	440.00	20.00	1,200.00
Proceeds from the Sale of Capital Assets	0.00	0.00	0.00	-230.00	-230.00
Interest Income	1,483.71	1,326.98	1,281.88	220.94	4,313.51
Late Fees/Misc Revenue/Parking Fee	350.00	150.00	621.93	0.00	1,121.93
Summer Trash Collection	0.00	3,375.00	250.00	0.00	3,625.00
<b>Total INCOME</b>	<b>221,476.52</b>	<b>26,986.62</b>	<b>35,161.95</b>	<b>7,166.17</b>	<b>290,791.26</b>
<b>Total Operating Income</b>	<b>221,476.52</b>	<b>26,986.62</b>	<b>35,161.95</b>	<b>7,166.17</b>	<b>290,791.26</b>
<b>Expense</b>					
<b>UTILITIES</b>					
Electricity/LS & Guard Shack	321.70	304.79	328.47	344.19	1,299.15
Electricity/ Street Lights	779.82	779.82	779.82	779.82	3,119.28
Gas	355.26	322.85	326.87	345.04	1,350.02
Trash Services	6,083.87	0.00	20,203.46	7,706.00	33,993.33
Water/Sewer	753.36	874.09	830.07	943.19	3,400.71
<b>Total UTILITIES</b>	<b>8,294.01</b>	<b>2,281.55</b>	<b>22,468.69</b>	<b>10,118.24</b>	<b>43,162.49</b>
<b>GENERAL &amp; ADMIN</b>					
Security/Allied Contract	45,170.00	45,170.00	45,170.00	48,027.74	183,537.74
Security/DwellingLIVE Lic Fee	669.36	669.36	669.36	702.83	2,710.91
Security/DwellingLIVE Guest Passes	0.00	944.08	0.00	0.00	944.08
Security/Bonuses for Staff	0.00	0.00	4,500.00	4,500.00	9,000.00

## Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Total
Security/Contingencies	68.49	230.89	72.76	326.25	698.39
Security/Transponders	0.00	1,180.95	0.00	0.00	1,180.95
Security/July 4 Allowance	755.08	0.00	0.00	0.00	755.08
Security/Surveillance Camara	0.00	495.00	0.00	0.00	495.00
Communications-Phone/Internet	362.50	362.83	362.80	842.80	1,930.93
Bank Charges	29.87	62.21	60.99	112.10	265.17
Auditing Services (RAMS)	0.00	0.00	0.00	3,750.00	3,750.00
Contibution-CBRA Annual Mtg	0.00	3,000.00	0.00	0.00	3,000.00
Contribution-Pacific Legal	0.00	0.00	11,000.00	1,000.00	12,000.00
Equipment - Copy Machine Lease	192.88	192.88	192.88	192.88	771.52
Legal Fees/Owen/Schwerdtfeger	0.00	40,287.50	8,171.25	4,272.18	52,730.93
Liability Ins/EQ-Flood	25,722.08	0.00	0.00	0.00	25,722.08
Memberships (LAFCO/Carb/CSDA)	3,128.21	26.00	26.00	414.88	3,595.09
Property Management Contract	2,300.00	2,300.00	2,300.00	2,300.00	9,200.00
Photo Copying	0.00	0.00	39.49	743.47	782.96
Office Equip (Computer, Etc)	0.00	0.00	0.00	856.00	856.00
Office Supplies	0.00	177.11	411.43	141.73	730.27
Website Hosting	0.00	0.00	0.00	402.50	402.50
Board Mtg Rm Rental/Stipend	125.00	125.00	125.00	125.00	500.00
<b>Total GENERAL &amp; ADMIN</b>	<b>78,523.47</b>	<b>95,223.81</b>	<b>73,101.96</b>	<b>68,710.36</b>	<b>315,559.60</b>
<b>LANDSCAPE MAINTENANCE</b>					
Landscape Contract (Western)	2,500.00	2,500.00	2,500.00	2,500.00	10,000.00
Landscape Extras (Western)	900.00	0.00	0.00	0.00	900.00
Landscape Misc (Luna & McGee)	0.00	365.00	0.00	9.69	374.69
Palm Tree Trimming	0.00	0.00	0.00	3,780.00	3,780.00
Wht Fly / Bamboo Trmmt RPW	0.00	0.00	1,950.00	0.00	1,950.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>3,400.00</b>	<b>2,865.00</b>	<b>4,450.00</b>	<b>6,289.69</b>	<b>17,004.69</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>					
Lighting Maintenance for LS	2,650.00	0.00	0.00	0.00	2,650.00
Lighting/Holiday @ Gate Entry	0.00	0.00	0.00	4,368.00	4,368.00
Painting/Re-OilingWoodwork	0.00	0.00	300.00	0.00	300.00
Computer Consultant	229.00	229.00	229.00	229.00	916.00
Street Sweeping	1,285.00	1,285.00	1,285.00	1,285.00	5,140.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	968.00

## Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Total
Mutt Mitt Disposable Bags	0.00	0.00	603.36	0.00	603.36
Misc Maintenance	240.00	240.00	1,453.00	342.50	2,275.50
Drain/Catch Basin/Filter Maint	0.00	0.00	0.00	12,240.00	12,240.00
Pest Control	488.00	488.00	488.00	5,038.00	6,502.00
Signage	259.70	0.00	116.53	0.00	376.23
Small Tools & Equipment	605.55	0.00	88.10	5.66	699.31
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>5,999.25</b>	<b>2,484.00</b>	<b>4,804.99</b>	<b>23,750.16</b>	<b>37,038.40</b>
<b>EMPLOYEE EXPENSES</b>					
Workers Comp Insurance	1,164.27	0.00	-910.04	0.00	254.23
Payroll Processing Fees	248.28	239.28	257.28	248.28	993.12
Payroll Tax Expense	969.80	916.17	918.69	1,245.51	4,050.17
Salary/Wages (Manager)	7,999.34	7,999.34	7,999.34	11,332.68	35,330.70
Salary/Wages (Admin Asstnt)	4,677.75	3,976.50	4,009.50	4,948.25	17,612.00
Health Insurance	2,266.99	2,265.18	2,265.18	2,265.18	9,062.53
Training/Seminars/Travel/Meals	0.00	318.00	95.08	10.42	423.50
<b>Total EMPLOYEE EXPENSES</b>	<b>17,326.43</b>	<b>15,714.47</b>	<b>14,635.03</b>	<b>20,050.32</b>	<b>67,726.25</b>
<b>NON-OPERATIONAL ITEMS</b>					
Shoreline Protection Consultants	0.00	37,558.75	31,975.00	49,948.90	119,482.65
Shoreline Protection Engineering	0.00	0.00	0.00	4,303.00	4,303.00
<b>Total NON-OPERATIONAL ITEMS</b>	<b>0.00</b>	<b>37,558.75</b>	<b>31,975.00</b>	<b>54,251.90</b>	<b>123,785.65</b>
<b>Total Operating Expense</b>	<b>113,543.16</b>	<b>156,127.58</b>	<b>151,435.67</b>	<b>183,170.67</b>	<b>604,277.08</b>
<b>NOI - Net Operating Income</b>	<b>107,933.36</b>	<b>-129,140.96</b>	<b>-116,273.72</b>	<b>-176,004.50</b>	<b>-313,485.82</b>
Total Income	221,476.52	26,986.62	35,161.95	7,166.17	290,791.26
Total Expense	113,543.16	156,127.58	151,435.67	183,170.67	604,277.08
<b>Net Income</b>	<b>107,933.36</b>	<b>-129,140.96</b>	<b>-116,273.72</b>	<b>-176,004.50</b>	<b>-313,485.82</b>

## Annual Budget - Comparative

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

As of: Oct 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
<b>Income</b>							
<b>INCOME</b>							
Special Benefit Fee	0.00	0.00	0.00	227,917.22	227,917.00	0.22	227,917.00
Property Tax Revenue	2,311.65	117,582.50	-115,270.85	52,412.86	470,330.00	-417,917.14	1,410,990.00
Development Impact Fee	0.00	6,666.67	-6,666.67	16,576.00	26,666.68	-10,090.68	80,000.00
Transponder Revenue	20.00	333.34	-313.34	1,200.00	1,333.36	-133.36	4,000.00
Parcel Tax Revenue	0.00	50,000.00	-50,000.00	0.00	200,000.00	-200,000.00	600,000.00
Proceeds from the Sale of Capital Assets	-230.00	0.00	-230.00	-230.00	0.00	-230.00	0.00
Interest Income	220.94	83.34	137.60	4,313.51	333.36	3,980.15	1,000.00
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	0.00	53,190.00
Late Fees/Misc Revenue/ Parking Fee	0.00	0.00	0.00	1,121.93	0.00	1,121.93	0.00
Summer Trash Collection	0.00	0.00	0.00	4,125.00	4,125.00	0.00	4,125.00
<b>Total INCOME</b>	<b>2,322.59</b>	<b>174,665.85</b>	<b>-172,343.26</b>	<b>307,436.52</b>	<b>930,705.40</b>	<b>-623,268.88</b>	<b>2,381,222.00</b>
<b>Total Operating Income</b>	<b>2,322.59</b>	<b>174,665.85</b>	<b>-172,343.26</b>	<b>307,436.52</b>	<b>930,705.40</b>	<b>-623,268.88</b>	<b>2,381,222.00</b>
<b>Expense</b>							
<b>UTILITIES</b>							
Electricity/LS & Guard Shack	344.19	400.00	55.81	1,299.15	1,600.00	300.85	4,800.00
Electricity/ Street Lights	779.82	802.00	22.18	3,119.28	3,208.00	88.72	9,624.00
Gas	345.04	430.00	84.96	1,350.02	1,720.00	369.98	5,160.00
Trash Services	7,706.00	6,773.17	-932.83	33,993.33	27,092.68	-6,900.65	81,278.00
Water/Sewer	943.19	724.00	-219.19	3,400.71	2,896.00	-504.71	8,688.00
<b>Total UTILITIES</b>	<b>10,118.24</b>	<b>9,129.17</b>	<b>-989.07</b>	<b>43,162.49</b>	<b>36,516.68</b>	<b>-6,645.81</b>	<b>109,550.00</b>
<b>GENERAL &amp; ADMIN</b>							
Security/Allied Contract	48,027.74	50,535.92	2,508.18	183,537.74	202,143.68	18,605.94	606,431.00
Security/DwellingLIVE Lic Fee	702.83	670.00	-32.83	2,710.91	2,680.00	-30.91	8,040.00
Security/DwellingLIVE Guest	0.00	166.67	166.67	944.08	666.68	-277.40	2,000.00

## Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Passes							
Security/Bonuses for Staff	4,500.00	4,500.00	0.00	9,000.00	9,000.00	0.00	13,500.00
Security/Contingencies	326.25	241.67	-84.58	698.39	966.68	268.29	2,900.00
Security/Radar Certification	0.00	41.67	41.67	0.00	166.68	166.68	500.00
Security/Transponders	0.00	200.00	200.00	1,180.95	800.00	-380.95	2,400.00
Security/Trans (Reader Service)	0.00	323.67	323.67	0.00	1,294.68	1,294.68	3,884.00
Security/July 4 Allowance	0.00	0.00	0.00	755.08	2,000.00	1,244.92	2,000.00
Security/Surveillance Camara	0.00	227.50	227.50	495.00	910.00	415.00	2,730.00
Communications-Phone/Internet	842.80	431.67	-411.13	1,930.93	1,726.68	-204.25	5,180.00
Bank Charges	112.10	35.00	-77.10	265.17	140.00	-125.17	420.00
Auditing Services (RAMS)	3,750.00	3,455.00	-295.00	3,750.00	3,455.00	-295.00	13,820.00
Contibution-CBRA Annual Mtg	0.00	0.00	0.00	3,000.00	3,000.00	0.00	3,000.00
Contribution-Pacific Legal	1,000.00	0.00	-1,000.00	12,000.00	12,000.00	0.00	12,000.00
Equipment-Copy Machine Cnty Ta	0.00	4.17	4.17	0.00	16.68	16.68	50.00
Equipment - Copy Machine Lease	192.88	220.00	27.12	771.52	880.00	108.48	2,640.00
Document Management	0.00	25.00	25.00	0.00	100.00	100.00	300.00
Legal Fees/Owen/Schwerdtfeger	4,272.18	1,666.67	-2,605.51	52,730.93	6,666.68	-46,064.25	20,000.00
Liability Ins/EQ-Flood	0.00	0.00	0.00	25,722.08	25,722.00	-0.08	25,722.00
Memberships (LAFCO/Carb/CSDA)	414.88	942.59	527.71	3,595.09	3,770.36	175.27	11,311.00
MHTL Survey/LCP Committee	0.00	0.00	0.00	0.00	8,500.00	8,500.00	17,000.00
Property Management Contract	2,300.00	2,341.67	41.67	9,200.00	9,366.68	166.68	28,100.00
Photo Copying	743.47	125.00	-618.47	782.96	500.00	-282.96	1,500.00
Office Equip (Computer, Etc)	856.00	394.17	-461.83	856.00	1,576.68	720.68	4,730.00
Office Supplies	141.73	208.34	66.61	730.27	833.36	103.09	2,500.00
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	0.00	0.00	0.00	52,400.00
Reserve Study Update	0.00	166.67	166.67	0.00	666.68	666.68	2,000.00
Notices to Community	0.00	141.67	141.67	0.00	566.68	566.68	1,700.00
Website Hosting	402.50	275.00	-127.50	402.50	1,100.00	697.50	3,300.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	500.00	1,500.00	1,000.00	4,500.00
<b>Total GENERAL &amp; ADMIN</b>	<b>68,710.36</b>	<b>67,714.72</b>	<b>-995.64</b>	<b>315,559.60</b>	<b>302,715.88</b>	<b>-12,843.72</b>	<b>856,558.00</b>



## Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
<b>LANDSCAPE MAINTENANCE</b>							
Landscape Contract (Western)	2,500.00	2,500.00	0.00	10,000.00	10,000.00	0.00	30,000.00
Landscape Extras (Western)	0.00	358.34	358.34	900.00	1,433.36	533.36	4,300.00
Landscape Misc (Luna & McGee)	9.69	362.50	352.81	374.69	1,450.00	1,075.31	4,350.00
Palm Tree Trimming	3,780.00	0.00	-3,780.00	3,780.00	5,690.00	1,910.00	5,690.00
Irrigation Repairs (Western)	0.00	166.67	166.67	0.00	666.68	666.68	2,000.00
Wht Fly / Bamboo Trmnt RPW	0.00	458.34	458.34	1,950.00	1,833.36	-116.64	5,500.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>6,289.69</b>	<b>3,845.85</b>	<b>-2,443.84</b>	<b>17,004.69</b>	<b>21,073.40</b>	<b>4,068.71</b>	<b>51,840.00</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>							
Lighting Maintenance for LS	0.00	0.00	0.00	2,650.00	3,500.00	850.00	3,500.00
Lighting/Holiday @ Gate Entry	4,368.00	0.00	-4,368.00	4,368.00	4,375.00	7.00	8,750.00
Electrical Repair	0.00	83.34	83.34	0.00	333.36	333.36	1,000.00
Painting/Re-Oiling Woodwork	0.00	1,333.34	1,333.34	300.00	5,333.36	5,033.36	16,000.00
Plumbing Repair	0.00	100.00	100.00	0.00	400.00	400.00	1,200.00
Roof Repair	0.00	83.34	83.34	0.00	333.36	333.36	1,000.00
Block Wall & Fence Repair	0.00	1,350.00	1,350.00	0.00	5,400.00	5,400.00	16,200.00
Beach Cleanup	0.00	1,250.00	1,250.00	0.00	5,000.00	5,000.00	15,000.00
Computer Consultant	229.00	230.00	1.00	916.00	920.00	4.00	2,760.00
Gate Repairs/Maint. (ALL)	0.00	167.34	167.34	0.00	669.36	669.36	2,008.00
Street Sweeping	1,285.00	1,322.50	37.50	5,140.00	5,290.00	150.00	15,870.00
Driveway Pressure Wash	242.00	242.00	0.00	968.00	968.00	0.00	2,904.00
Fire Extinguisher Refills	0.00	0.00	0.00	0.00	0.00	0.00	190.00
Mutt Mitt Disposable Bags	0.00	145.84	145.84	603.36	583.36	-20.00	1,750.00
Misc Maintenance	342.50	450.84	108.34	2,275.50	1,803.36	-472.14	5,410.00
Drain/Catch Basin/Filter Maint	12,240.00	1,004.34	-11,235.66	12,240.00	4,017.36	-8,222.64	12,052.00
Pavement Maintenance	0.00	6,666.67	6,666.67	0.00	26,666.68	26,666.68	80,000.00
Pest Control	5,038.00	611.00	-4,427.00	6,502.00	2,444.00	-4,058.00	11,885.00
Signage	0.00	25.00	25.00	376.23	100.00	-276.23	300.00
Small Tools & Equipment	5.66	37.50	31.84	699.31	150.00	-549.31	450.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	1,000.00	1,000.00	3,000.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>23,750.16</b>	<b>15,353.05</b>	<b>-8,397.11</b>	<b>37,038.40</b>	<b>69,287.20</b>	<b>32,248.80</b>	<b>201,229.00</b>

## Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
<b>PLANNED IMPROVEMENTS</b>							
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	1,000.00	1,000.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.34	333.34	0.00	1,333.36	1,333.36	4,000.00
Storage Bldg. Annex to Office	0.00	5,833.34	5,833.34	0.00	23,333.36	23,333.36	70,000.00
Storm Drain Repairs from High Tides	0.00	833.34	833.34	0.00	3,333.36	3,333.36	10,000.00
<b>Total PLANNED IMPROVEMENTS</b>	<b>0.00</b>	<b>7,250.02</b>	<b>7,250.02</b>	<b>0.00</b>	<b>29,000.08</b>	<b>29,000.08</b>	<b>87,000.00</b>
<b>EMPLOYEE EXPENSES</b>							
Workers Comp Insurance	0.00	0.00	0.00	254.23	1,998.00	1,743.77	1,998.00
Payroll Processing Fees	248.28	258.17	9.89	993.12	1,032.68	39.56	3,098.00
Payroll Tax Expense	1,245.51	1,164.75	-80.76	4,050.17	4,659.00	608.83	13,977.00
Salary/Wages (Manager)	11,332.68	8,816.25	-2,516.43	35,330.70	35,265.00	-65.70	105,795.00
Salary/Wages (Admin Asstnt)	4,948.25	4,125.34	-822.91	17,612.00	16,501.36	-1,110.64	49,504.00
Health Insurance	2,265.18	2,304.00	38.82	9,062.53	9,216.00	153.47	27,648.00
Training/Seminars/Travel/ Meals	10.42	112.50	102.08	423.50	450.00	26.50	1,350.00
<b>Total EMPLOYEE EXPENSES</b>	<b>20,050.32</b>	<b>16,781.01</b>	<b>-3,269.31</b>	<b>67,726.25</b>	<b>69,122.04</b>	<b>1,395.79</b>	<b>203,370.00</b>
<b>NON-OPERATIONAL ITEMS</b>							
General Reserve Contribution	0.00	39,795.59	39,795.59	0.00	159,182.36	159,182.36	477,547.00
Shoreline Protection Consultants	49,948.90	20,833.34	-29,115.56	119,482.65	83,333.36	-36,149.29	250,000.00
Shoreline Protection Engineering	4,303.00	6,250.00	1,947.00	4,303.00	25,000.00	20,697.00	75,000.00
<b>Total NON-OPERATIONAL ITEMS</b>	<b>54,251.90</b>	<b>66,878.93</b>	<b>12,627.03</b>	<b>123,785.65</b>	<b>267,515.72</b>	<b>143,730.07</b>	<b>802,547.00</b>
<b>LAND</b>							
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	0.00	0.00	40,320.00
Interest Allocation (Vacant Lot)	0.00	0.00	0.00	0.00	0.00	0.00	28,808.00
<b>Total LAND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>69,128.00</b>
<b>Total Operating Expense</b>	<b>183,170.67</b>	<b>186,952.75</b>	<b>3,782.08</b>	<b>604,277.08</b>	<b>795,231.00</b>	<b>190,953.92</b>	<b>2,381,222.00</b>
Total Operating Income	2,322.59	174,665.85	-172,343.26	307,436.52	930,705.40	-623,268.88	2,381,222.00
Total Operating Expense	183,170.67	186,952.75	3,782.08	604,277.08	795,231.00	190,953.92	2,381,222.00
<b>NOI - Net Operating Income</b>	<b>-180,848.08</b>	<b>-12,286.90</b>	<b>-168,561.18</b>	<b>-296,840.56</b>	<b>135,474.40</b>	<b>-432,314.96</b>	<b>0.00</b>

**Annual Budget - Comparative**

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Total Income	2,322.59	174,665.85	-172,343.26	307,436.52	930,705.40	-623,268.88	2,381,222.00
Total Expense	183,170.67	186,952.75	3,782.08	604,277.08	795,231.00	190,953.92	2,381,222.00
<b>Net Income</b>	<b>-180,848.08</b>	<b>-12,286.90</b>	<b>-168,561.18</b>	<b>-296,840.56</b>	<b>135,474.40</b>	<b>-432,314.96</b>	<b>0.00</b>



2050 Main Street, Suite 300  
Irvine, CA 92614

## Statement Ending 10/31/2024

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	\$112,097.96

## HOA CHECKING - XXXXXX2066

### Account Summary

Date	Description	Amount
10/01/2024	Beginning Balance	\$97,417.88
	11 Credit(s) This Period	\$114,641.28
	63 Debit(s) This Period	\$99,961.20
10/31/2024	Ending Balance	\$112,097.96

### Deposits

Date	Description	Amount
10/01/2024	MOBILE DEPOSIT	\$2,500.00
10/16/2024	MOBILE DEPOSIT	\$20.00

### Electronic Credits

Date	Description	Amount
10/01/2024	Wire Transfer In 79646903 CAPISTRANO BAY COMMUNITY SERVICES	\$50,000.00
10/02/2024	LOCKBOX DEPOSIT	\$1,076.35
10/03/2024	APPFOLIO VV9T 8666481536	\$1,076.35
10/04/2024	Compass Property Net Settle 000022021400022	\$1,201.35
10/17/2024	APPFOLIO VV9T 8666481536	\$1,076.35
10/17/2024	LOCKBOX DEPOSIT	\$1,076.35
10/21/2024	Compass Property Net Settle 000022169672206	\$1,076.35
10/28/2024	Wire Transfer In 80356172 CAPISTRANO BAY COMMUNITY SERVICES	\$55,000.00
10/29/2024	Compass Property Net Settle 000022235121142	\$538.18

### Electronic Debits

Date	Description	Amount
10/01/2024	CAPISTRANO BAY C IMPOUND TP4264	\$121.99
10/01/2024	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$1,740.20



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
10/01/2024	CAPISTRANO BAY C IMPOUND TP4264	\$4,803.50
10/02/2024	1800 CALPERS 100000017679080	\$2,265.18
10/02/2024	Compass Property Settlement 000022063547570	\$2,300.00
10/02/2024	XX8660 POS CHK PURCHAS Staples Inc staples.com MA 00000000 026939	\$49.34
10/03/2024	XX8660 POS CHK PURCHAS USPS PO 05199905 CAPO BEACH CA 00000000 011757	\$14.54
10/04/2024	DWELLINGLIVE ACH 8009924384 2770001205	\$702.83
10/09/2024	SD GAS & ELEC PAID SDGER 005194379635	\$22.92
10/09/2024	SD GAS & ELEC PAID SDGER 008454115307	\$344.19
10/09/2024	SOUTHERN CALIFOR SIMPLEPAY 058140308279058	\$345.04
10/09/2024	Rentokil North A WWP* Wester c5d22f2d653240e	\$417.00
10/10/2024	USBEquipFinance CNTRCT PMT 500-0656919-000	\$192.88
10/11/2024	XX8611 POS CHK PURCHAS DIXIELINE #41 DANA POINT CA 06062704 408330	\$9.69
10/15/2024	SOUTH COAST WATE SOUTH COAS M4K10K0857578	\$24.34
10/15/2024	CAPISTRANO BAY C IMPOUND TP4264	\$126.29
10/15/2024	CITI AUTOPAY PAYMENT 221511072660224	\$238.44
10/15/2024	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$3,402.15
10/15/2024	CAPISTRANO BAY C IMPOUND TP4264	\$7,210.80
10/16/2024	SOUTH COAST WATE SOUTH COAS C4K10J3236092	\$76.82
10/16/2024	SOUTH COAST WATE SOUTH COAS C4K10J4538558	\$152.58
10/16/2024	COX COMM ORG BANK DRAFT I7DO0QMmT9Z1D0g	\$362.80
10/16/2024	SOUTH COAST WATE SOUTH COAS L4K10J3832417	\$655.88
10/17/2024	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 53726789 026789	\$71.00
10/18/2024	SD GAS & ELEC PAID SDGER 005466041355	\$756.90
10/18/2024	XX8611 POS CHK PURCHAS COSTCO GAS #0429 SAN JUAN CA 93042913 982421	\$36.77
10/21/2024	XX8611 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 064319	\$5.66
10/21/2024	XX8611 POS CHK PURCHAS DEL TACO 1506 SAN CLEMENTE CA 41938886 038886	\$10.42
10/22/2024	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 000577	\$26.00
10/23/2024	XX8611 POS CHK PURCHAS CAPISTRANO BEACH CAPISTRANO BE CA 98835901 992080	\$51.04
10/23/2024	XX8611 CHECKING W/D 638 CAMINO DE LOS M SAN CLEMENTE CA CA8283 730528	\$243.50
10/24/2024	XX8660 POS CHK PURCHAS AMAZON MKTPL* 842 Amzn.com/bill WA 00000000 067960	\$13.55
10/24/2024	XX8611 POS CHK PURCHAS SAN CLEMENTE TES SAN CLEMENTE CA 78681109 030007	\$89.00
10/24/2024	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 55318296 018296	\$4,550.00
10/25/2024	XX8660 DDA RECURR Adobe San Jo CA 00000000 5VYZ6NJSJLFB	\$239.88
10/28/2024	CR & R INCORPORA CRR INCORP 8300127893	\$613.55
10/28/2024	CR & R INCORPORA CRR INCORP 8300092766	\$5,542.45
10/28/2024	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 079352	\$25.37
10/30/2024	Compass Property Settlement 000022275402958	\$6,280.00
10/31/2024	XX8660 POS CHK PURCHAS FEDEX OFFIC33600 SAN JUAN CAPI CA 00000000 079418	\$38.93

**Checks Cleared**

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1850	10/16/2024	\$1,527.00	1880*	10/01/2024	\$1,000.00	1893	10/23/2024	\$240.00
1862*	10/10/2024	\$1,076.35	1883*	10/21/2024	\$793.00	1896*	10/28/2024	\$1,000.00
1871*	10/15/2024	\$1,527.00	1884	10/03/2024	\$300.00	1899*	10/24/2024	\$1,550.00
1874*	10/01/2024	\$420.00	1885	10/15/2024	\$125.00	1900	10/24/2024	\$3,750.00
1875	10/03/2024	\$8,775.00	1886	10/31/2024	\$402.50	1901	10/29/2024	\$1,245.00
1876	10/08/2024	\$10,000.00	1887	10/31/2024	\$1,527.00	1902	10/21/2024	\$240.00
1877	10/01/2024	\$1,950.00	1888	10/23/2024	\$1,539.68	1904*	10/28/2024	\$4,331.25
1878	10/07/2024	\$229.00	1892*	10/25/2024	\$12,240.00			

\* Indicates skipped check number

**HOA CHECKING - XXXXXX2066 (continued)**

**Daily Balances**

<b>Date</b>	<b>Amount</b>	<b>Date</b>	<b>Amount</b>	<b>Date</b>	<b>Amount</b>
10/01/2024	\$139,882.19	10/11/2024	\$116,192.28	10/24/2024	\$90,045.71
10/02/2024	\$136,344.02	10/15/2024	\$103,538.26	10/25/2024	\$77,565.83
10/03/2024	\$128,330.83	10/16/2024	\$100,783.18	10/28/2024	\$121,053.21
10/04/2024	\$128,829.35	10/17/2024	\$102,864.88	10/29/2024	\$120,346.39
10/07/2024	\$128,600.35	10/18/2024	\$102,071.21	10/30/2024	\$114,066.39
10/08/2024	\$118,600.35	10/21/2024	\$102,098.48	10/31/2024	\$112,097.96
10/09/2024	\$117,471.20	10/22/2024	\$102,072.48		
10/10/2024	\$116,201.97	10/23/2024	\$99,998.26		

**Overdraft and Returned Item Fees**

	<b>Total for this period</b>	<b>Total year-to-date</b>
<b>Total Overdraft Fees</b>	\$0.00	\$0.00
<b>Total Returned Item Fees</b>	\$0.00	\$0.00



Date  
Account No.

10/31/24  
3278  
Page 1 of 2

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

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Important Information Regarding  
2024 IRS 1099-INT Tax Statements  
See insert for details.

**Account Title**

Capistrano Bay Community Services  
District

**Business Interest on Checking Summary**

Account Number	3278	Number of Enclosures	0
Beginning Balance	89,698.11	Statement Dates	10/01/24 thru 10/31/24
2 Deposits/Credits	17,311.65	Days in the statement period	31
3 Checks/Debits	105,112.10	Average Ledger	37,524.09
Service Charge	0.00	Interest Earned	1.59
Interest Paid	1.59	Annual Percentage Yield Returned	0.05%
Ending Balance	1,899.25	2024 Interest Paid	171.29

**Deposits and Other Credits**

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/10	County of Orange B956000928 20241008001553CAPISTRANO BAY EDI PYMNT 09100001583CCD	2,311.65
10/25	Incoming Wire-eNotice STATE OF CALIFORNIA - L	15,000.00
10/31	Interest Deposit	1.59

Questions? Call us: (866) 437-0011



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Date  
Account No.

10/31/24  
3278  
Page 2 of 2

Business Interest on Checking 3278 (continued)

### Checks and Other Debits

Date	Description	Amount
10/01	OLB Outgoing Wire-eNotice Sunwest Bank 000000000 20241001L2LFFM1C000360	50,000.00-
10/03	Account Analysis Charge	112.10-
10/28	OLB Outgoing Wire-eNotice Sunwest Bank 000000000 20241028L2LFFM1C000058	55,000.00-

### Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
10/01	39,698.11	10/10	41,897.66	10/28	1,897.66
10/03	39,586.01	10/25	56,897.66	10/31	1,899.25

### Interest Rate Summary

Date	Rate
9/30	0.050000%

### End of Statement

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