

SPECIAL DISTRICT FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: Capistrano Bay Community Services District

Fiscal Year: **2024**

ID Number: **12053004000**

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer

Donal Russell

Signature

District Manager

Title

Donal Russell

Name (Please Print)

02/10/25

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:

Local Government Reporting Section - Special District
Local Government Programs and Services Division
California State Controller's Office
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

Local Government Reporting Section - Special District
Local Government Programs and Services Division
California State Controller's Office
3301 C Street, Suite 740
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 2/10/2025 2:43:06 PM

Special District Name: Capistrano Bay Community Services District
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2024

District Mailing Address

Street 1 Has Address Changed?
Street 2
City State Zip
Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Patrick"/>	<input type="text"/>	<input type="text" value="McNulty"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Jay"/>	<input type="text"/>	<input type="text" value="Champlain"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Marcella"/>	<input type="text"/>	<input type="text" value="Seidensticker"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Felica"/>	<input type="text"/>	<input type="text" value="Lurner"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Ross"/>	<input type="text"/>	<input type="text" value="Misher"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Don"/>	<input type="text"/>	<input type="text" value="Russell"/>	<input type="text" value="General Manager"/>	<input type="text" value="drussell@capobay.org"/>
Official 2	<input type="text" value="Karen"/>	<input type="text"/>	<input type="text" value="Morriis"/>	<input type="text" value="Administrative Assistant"/>	<input type="text" value="cbd@capobay.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name
Telephone Email

Independent Auditor

Firm Name
First Name M. I. Last Name
Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

BCU DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

Special District Name: Capistrano Bay Community Services District
Special Districts' Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2024

Activity: (1 of 1) (Record Completed)

Police Protection and Personal Safety ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	1,371,342					1,371,342
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	1,371,342	0	0	0	0	1,371,342
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	10,572					10,572
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	10,572	0	0	0	0	10,572
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	5,252					5,252
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	5,252	0	0	0	0	5,252
R28.	Intergovernmental – Other						
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues	312,069					312,069
R35.	Total Revenues	\$1,699,235	\$0	\$0	\$0	\$0	\$1,699,235
Expenditures							
R36.	Salaries and Wages	212,539					212,539
R37.	Employee Benefits	5,546					5,546

R38.	Services and Supplies	1,642,372					1,642,372
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
Debt Service							
R40.5	Lease Financing, Principal and Interest Payments						
R41.	Principal Payments on Long-Term Debt	39,080					39,080
R42.	Interest Payments on Long-Term Debt	30,049					30,049
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	69,129	0	0	0	0	69,129
R46.	Capital Outlay						
R47.	Other Expenditures						
R48.	Total Expenditures	\$1,929,586	\$0	\$0	\$0	\$0	\$1,929,586
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-230,351	\$0	\$0	\$0	\$0	\$-230,351
Other Financing Sources (Uses)							
R49.5	Lease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
R52.	Refunding Bonds Proceeds						
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Special and Extraordinary Items							
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	0
R66.	Net Change in Fund Balances	\$-230,351	\$0	\$0	\$0	\$0	\$-230,351
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$937,496	\$0	\$0	\$0	\$0	\$937,496
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$707,145	\$0	\$0	\$0	\$0	\$707,145

Special District Name: Capistrano Bay Community Services District
Special Districts' Financial Transactions Report
Lease Obligations (Purchase Agreements)

Go to Report: Detail Summary of Lease Obligations

Fiscal Year: 2024

R01. Purpose of Debt (1 of 1) (Record Completed)	Purchase Property
R02. Debt Type	Lease
R03. Fund Type	Governmental
SPD04. Activity	Police Protection and Personal Safety
R05. Name of Lessor	Capistrano Bay Community Services District
R06. Name of Person or Organization	Capistrano Bay Community Services District
R07. Original Debt Term (years)	20
R08. Beginning Maturity Year (YYYY)	2022
R09. Ending Maturity Year (YYYY)	2042
R10. Initial Debt Obligation	1,000,000
R11. Principal Unspent	

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$943,624	\$300,680	\$1,244,304
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	39,080		39,080
R15. Interest Paid in Current Fiscal Year		30,049	30,049
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances of Current Fiscal Year	\$904,544	\$270,631	\$1,175,175
R18. Ending Balances, Current Portion	40,321	28,807	69,128
R19. Ending Balances, Noncurrent Portion	\$864,223	\$241,824	\$1,106,047
R20. Reason for Adjustment to Principal			
R21. Reason for Adjustment to Interest			

1. Report leases individually (Do not combine leases).
2. Report on this form only lease purchase obligations with an original term of more than ten years. Continue reporting the obligation on this form until it is defeased or fully matured (refer to Government Code section 53892.2).
3. Report on the "Other Long-Term Debt Form" lease purchase agreements with an original term greater than one year and up to 10 years (inclusive).
4. The "Initial Debt Obligation" includes principal and interest.

Special District Name: Capistrano Bay Community Services District
Special Districts' Financial Transactions Report
Detail Summary of Lease Obligations (Purchase Agreements)

Back to Form: Lease Obligations

Fiscal Year: 2024

	Name of Lessor	Principal Paid in Current Fiscal Year	Interest Paid in Current Fiscal Year	Total Future Payments	Ending Balance, Current Portion (Principal only)	Ending Balance, Noncurrent Portion (Principal only)
Governmental						
Lease						
Purchase Property	Capistrano Bay Community Services District	39,080	30,049	1,175,175	40,321	864,223
Total Governmental Debt:		\$39,080	\$30,049	\$1,175,175	\$40,321	\$864,223

Special District Name: Capistrano Bay Community Services District
Special Districts' Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2024

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)	69,129		
R05. Total Debt Payments from Debt Forms	\$69,129	\$0	\$0
R06. Debt Service	69,129		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Capistrano Bay Community Services District
Special Districts' Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	676,022					676,022
R02. Investments						
R03. Accounts Receivable (net)	16,576					16,576
R04. Taxes Receivable	26,029					26,029
R05. Interest Receivable (net)						
R05.5 Leases Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	197					197
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$718,824	\$0	\$0	\$0	\$0	\$718,824
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$718,824	\$0	\$0	\$0	\$0	\$718,824
Liabilities						
R19. Accounts Payable	295					295
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	11,384					11,384
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$11,679	\$0	\$0	\$0	\$0	\$11,679
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$11,679	\$0	\$0	\$0	\$0	\$11,679

Fund Balances (Deficits)

R33. Nonspendable	197					197
R34. Restricted						
R35. Committed						
R36. Assigned	157,322					157,322
R37. Unassigned	549,626					549,626
R38. Total Fund Balances (Deficits)	\$707,145	\$0	\$0	\$0	\$0	\$707,145
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$718,824	\$0	\$0	\$0	\$0	\$718,824

Special District Name: Capistrano Bay Community Services District
Special Districts' Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2024

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable		
Capital Assets			
R01.	Land	2,490,000	
R02.	Buildings and Improvements		
R03.	Equipment		
R04.	Infrastructure	2,801,569	
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets	76,911	
R09.	Less: Accumulated Depreciation/Amortization	-1,768,308	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$3,600,172	
Deferred Outflows of Resources			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$3,600,172	

Noncurrent Liabilities

R22. Deposits and Advances		
R23. Compensated Absences		
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R32.5 Lease Liability		
R33. Lease Obligations (Purchase Agreements)		904,544
R34. Net Pension Liability		0
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$904,544

Deferred Inflows of Resources

R40. Related to Pensions		
R41. Related to OPEB		
R42. Related to Debt Refunding		
R42.5 Related to Leases		
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$904,544

Special District Name: Capistrano Bay Community Services District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2024

R01. Appropriations Limit	<input type="text" value="0"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text" value="0"/>
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text" value="\$0"/>

Special District Name: Capistrano Bay Community Services District
Special Districts' Financial Transactions Report
Summary

Fiscal Year: 2024

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	1,699,235			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$1,699,235			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$0	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$0	
R36.5 Total Revenues	\$1,699,235	\$0	\$0	\$1,699,235

Governmental Expenditures

R37.	General	1,929,586			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$1,929,586			
Internal Service Expenses					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
Enterprise Expenses					
Operating Expenses					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$0	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$0	
R72.5	Total Expenditures/Expenses	\$1,929,586	\$0	\$0	\$1,929,586
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$-230,351	\$0	\$0	\$-230,351
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$937,496	\$0	\$0	\$937,496
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$707,145	\$0	\$0	\$707,145

Assets

R79.	Total Current Assets	718,824			718,824
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$718,824	\$0	\$0	\$718,824

Liabilities

R82.	Total Current Liabilities	11,679			11,679
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$11,679	\$0	\$0	\$11,679
R85.	Total Fund Balance/Net Position (Deficit)	\$707,145	\$0	\$0	\$707,145

Special District of Capistrano Bay Community Services District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2024

FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Police Protection and Personal Safety) User fees Parking fees Trash collection Other
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Decreased due to decrease in rate of return on investments
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Decreased due to decrease in cash and investments
AppropriationsLimitInformation	(R01)AppropriationsLimit	Not applicable
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Not applicable
NoncurrentAssetsLiabilities	(R08)CapAsst-OtherCapitalAssets	Security Maintenance Administrative
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	not applicable

Total Footnote: 7