

ITEM 9a

FINANCIAL REPORT THROUGH December 31, 2024 FOR JAN MEETING

***CAPISTRANO BAY
COMMUNITY SERVICES DISTRICT***

Balance Sheet

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

As of: 12/31/2024

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	3,716.05
Operating Cash	61,720.74
Reserve Cash	525,548.14
Reserve CD Cash 1	357,339.91
Total Cash	948,324.84
Accounts Receivable	17,201.79
FIXED/DEPRICIABLE ASSETS	
Structure	212,671.60
Security	42,958.44
Maintenance	33,952.00
Road System	1,023,806.00
Storm Drains	156,529.00
Entryway	1,408,563.83
Total FIXED/DEPRICIABLE ASSETS	2,878,480.87
ACCUMULATED DEPRECIATION	
Accum Deprec-Structure	-114,840.19
Accum Deprec-Security	-33,102.75
Accum Deprec-Maintenance	-33,952.00
Accum Deprec-Road System	-703,944.13
Accum Deprec-Storm Drains	-94,442.20
Accum Deprec-Entryway	-788,029.14
Total ACCUMULATED DEPRECIATION	-1,768,310.41
Land	2,490,000.00
Loan	-904,543.10
TOTAL ASSETS	3,661,153.99
LIABILITIES & CAPITAL	
Liabilities	
OTHER CURRENT LIABILITIES	
Accrued Vacation	0.40
Total OTHER CURRENT LIABILITIES	0.40
Prepaid Income	1,740.00
Total Liabilities	1,740.40
Capital	
Retained Earnings	1,202,850.51
Appfolio Opening Balance Equity	204,137.86
Net Investment in Cap Assets	3,806,390.58
Debt Contra Account	-904,543.10

Balance Sheet

Account Name	Balance
Unrestricted - Other	1,055,872.42
Calculated Retained Earnings	256,642.36
Calculated Prior Years Retained Earnings	-1,961,937.04
Total Capital	3,659,413.59
TOTAL LIABILITIES & CAPITAL	3,661,153.99

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 Dec 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	Nov 2024	Dec 2024	Total
Operating Income & Expense							
Income							
INCOME							
Special Benefit Fee	187,284.99	15,337.99	4,305.40	5,919.93	5,381.75	0.00	218,230.06
Property Tax Revenue	0.00	698.65	23,373.74	2,311.65	258,302.39	374,849.34	659,535.77
Development Impact Fee	-10,247.00	5,358.00	4,889.00	0.00	0.00	0.00	0.00
Transponder Revenue	0.00	740.00	440.00	20.00	140.00	300.00	1,640.00
Parcel Tax Revenue	0.00	0.00	0.00	0.00	143,190.78	147,538.96	290,729.74
Proceeds from the Sale of Capital Assets	0.00	0.00	0.00	-230.00	2,580.00	0.00	2,350.00
Interest Income	1,483.71	1,326.98	1,281.88	1,363.67	1,185.88	1,159.75	7,801.87
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	46,035.00	46,035.00
Late Fees/Misc Revenue/ Parking Fee	350.00	150.00	621.93	0.00	250.00	0.00	1,371.93
Summer Trash Collection	0.00	3,375.00	250.00	0.00	0.00	0.00	3,625.00
Total INCOME	178,871.70	26,986.62	35,161.95	9,385.25	411,030.80	569,883.05	1,231,319.37
Total Operating Income	178,871.70	26,986.62	35,161.95	9,385.25	411,030.80	569,883.05	1,231,319.37
Expense							
UTILITIES							
Electricity/LS & Guard Shack	321.70	304.79	328.47	344.19	288.97	370.83	1,958.95
Electricity/ Street Lights	779.82	779.82	779.82	779.82	783.38	783.43	4,686.09
Gas	355.26	322.85	326.87	345.04	278.17	261.67	1,889.86
Trash Services	6,083.87	0.00	20,203.46	7,706.00	5,839.10	5,839.10	45,671.53
Water/Sewer	753.36	874.09	830.07	943.19	870.47	542.93	4,814.11
Total UTILITIES	8,294.01	2,281.55	22,468.69	10,118.24	8,060.09	7,797.96	59,020.54

Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Total
GENERAL & ADMIN							
Security/Allied Contract	45,170.00	45,170.00	45,170.00	48,027.74	48,027.74	48,027.74	279,593.22
Security/DwellingLIVE Lic Fee	669.36	669.36	669.36	702.83	724.38	777.83	4,213.12
Security/DwellingLIVE Guest Passes	0.00	944.08	0.00	0.00	0.00	0.00	944.08
Security/Bonuses for Staff	0.00	0.00	4,500.00	4,500.00	0.00	4,500.00	13,500.00
Security/Contingencies	68.49	230.89	72.76	326.25	443.82	109.55	1,251.76
Security/Transponders	0.00	1,180.95	0.00	0.00	0.00	0.00	1,180.95
Security/Trans (Reader Service)	0.00	0.00	0.00	0.00	2,457.50	0.00	2,457.50
Security/July 4 Allowance	755.08	0.00	0.00	0.00	0.00	0.00	755.08
Security/Surveillance Camara	0.00	495.00	0.00	0.00	0.00	0.00	495.00
Communications-Phone/ Internet	362.50	362.83	362.80	842.80	363.06	363.13	2,657.12
Bank Charges	29.87	62.21	60.99	112.10	118.93	124.40	508.50
Auditing Services (RAMS)	0.00	0.00	0.00	3,750.00	7,500.00	0.00	11,250.00
Contibution-CBRA Annual Mtg	0.00	3,000.00	0.00	0.00	0.00	0.00	3,000.00
Contribution-Pacific Legal	0.00	0.00	11,000.00	1,000.00	0.00	0.00	12,000.00
Equipment - Copy Machine Lease	192.88	192.88	192.88	192.88	192.88	192.88	1,157.28
Legal Fees/Owen/ Schwerdtfeger	0.00	40,287.50	8,171.25	4,272.18	5,280.00	0.00	58,010.93
Liability Ins/EQ-Flood	25,722.08	0.00	0.00	0.00	0.00	-891.00	24,831.08
Memberships (LAFCO/ Carb/CSDA)	3,128.21	26.00	26.00	414.88	6,188.99	266.00	10,050.08
Property Management Contract	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	13,800.00
Photo Copying	0.00	0.00	39.49	743.47	0.00	0.00	782.96
Office Equip (Computer, Etc)	0.00	0.00	0.00	856.00	0.00	0.00	856.00
Office Supplies	0.00	177.11	411.43	141.73	12.92	278.42	1,021.61
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	0.00	50,969.00	0.00	50,969.00
Website Hosting	0.00	0.00	0.00	402.50	239.88	0.00	642.38
Board Mtg Rm Rental/ Stipend	125.00	125.00	125.00	125.00	0.00	3,120.00	3,620.00

Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Total
Total GENERAL & ADMIN	78,523.47	95,223.81	73,101.96	68,710.36	124,819.10	59,168.95	499,547.65
LANDSCAPE MAINTENANCE							
Landscape Contract (Western)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	15,000.00
Landscape Extras (Western)	900.00	0.00	0.00	0.00	980.00	150.00	2,030.00
Landscape Misc (Luna & McGee)	0.00	365.00	0.00	9.69	0.00	0.00	374.69
Palm Tree Trimming	0.00	0.00	0.00	3,780.00	0.00	0.00	3,780.00
Irrigation Repairs (Western)	0.00	0.00	0.00	0.00	0.00	1,580.00	1,580.00
Wht Fly / Bamboo Trmnt RPW	0.00	0.00	1,950.00	0.00	0.00	0.00	1,950.00
Total LANDSCAPE MAINTENANCE	3,400.00	2,865.00	4,450.00	6,289.69	3,480.00	4,230.00	24,714.69
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	2,650.00	0.00	0.00	0.00	334.03	0.00	2,984.03
Lighting/Holiday @ Gate Entry	0.00	0.00	0.00	4,368.00	4,368.00	0.00	8,736.00
Electrical Repair	0.00	0.00	0.00	0.00	475.00	0.00	475.00
Painting/Re-OilingWoodwork	0.00	0.00	300.00	0.00	0.00	0.00	300.00
Plumbing Repair	0.00	0.00	0.00	0.00	619.91	900.00	1,519.91
Block Wall & Fence Repair	0.00	0.00	0.00	0.00	0.00	11,110.00	11,110.00
Beach Cleanup	0.00	0.00	0.00	0.00	1,675.00	275.00	1,950.00
Computer Consultant	229.00	229.00	229.00	229.00	229.00	229.00	1,374.00
Gate Repairs/Maint. (ALL)	0.00	0.00	0.00	0.00	167.70	2,495.00	2,662.70
Street Sweeping	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	7,710.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	1,452.00
Mutt Mitt Disposable Bags	0.00	0.00	603.36	0.00	0.00	0.00	603.36
Misc Maintenance	240.00	240.00	1,453.00	342.50	274.99	1,668.76	4,219.25
Drain/Catch Basin/Filter Maint	0.00	0.00	0.00	12,240.00	1,995.00	0.00	14,235.00
Pest Control	488.00	488.00	488.00	5,038.00	334.00	851.00	7,687.00
Signage	259.70	0.00	116.53	0.00	0.00	0.00	376.23
Small Tools & Equipment	605.55	0.00	88.10	5.66	0.00	27.70	727.01

Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Total
Total GENERAL REPAIRS & MAINTENANCE	5,999.25	2,484.00	4,804.99	23,750.16	11,999.63	19,083.46	68,121.49
EMPLOYEE EXPENSES							
Workers Comp Insurance	1,164.27	0.00	-910.04	0.00	0.00	0.00	254.23
Payroll Processing Fees	248.28	239.28	257.28	248.28	239.28	495.93	1,728.33
Payroll Tax Expense	969.80	916.17	918.69	1,245.51	972.86	1,031.39	6,054.42
Salary/Wages (Manager)	7,999.34	7,999.34	7,999.34	11,332.68	8,832.68	8,832.68	52,996.06
Salary/Wages (Admin Asstnt)	4,677.75	3,976.50	4,009.50	4,948.25	3,884.50	4,649.50	26,146.00
Health Insurance	2,266.99	2,265.18	2,265.18	2,265.18	2,265.18	2,265.18	13,592.89
Training/Seminars/Travel/ Meals	0.00	318.00	95.08	10.42	34.28	27.43	485.21
Total EMPLOYEE EXPENSES	17,326.43	15,714.47	14,635.03	20,050.32	16,228.78	17,302.11	101,257.14
NON-OPERATIONAL ITEMS							
Shoreline Protection Consultants	0.00	37,558.75	31,975.00	49,948.90	33,638.78	29,580.00	182,701.43
Shoreline Protection Engineering	0.00	0.00	0.00	4,303.00	5,048.00	12,336.00	21,687.00
Total NON-OPERATIONAL ITEMS	0.00	37,558.75	31,975.00	54,251.90	38,686.78	41,916.00	204,388.43
LAND							
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	20,002.66	0.00	20,002.66
Interest Allocation (Vacant Lot)	0.00	0.00	0.00	0.00	14,561.57	0.00	14,561.57
Total LAND	0.00	0.00	0.00	0.00	34,564.23	0.00	34,564.23
Total Operating Expense	113,543.16	156,127.58	151,435.67	183,170.67	237,838.61	149,498.48	991,614.17
NOI - Net Operating Income	65,328.54	-129,140.96	-116,273.72	-173,785.42	173,192.19	420,384.57	239,705.20
Total Income	178,871.70	26,986.62	35,161.95	9,385.25	411,030.80	569,883.05	1,231,319.37
Total Expense	113,543.16	156,127.58	151,435.67	183,170.67	237,838.61	149,498.48	991,614.17
Net Income	65,328.54	-129,140.96	-116,273.72	-173,785.42	173,192.19	420,384.57	239,705.20

Annual Budget - Comparative

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

As of: Dec 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	227,917.22	227,917.00	0.22	227,917.00
Property Tax Revenue	374,849.34	117,582.50	257,266.84	659,535.77	705,495.00	-45,959.23	1,410,990.00
Development Impact Fee	0.00	6,666.67	-6,666.67	0.00	40,000.02	-40,000.02	80,000.00
Transponder Revenue	300.00	333.33	-33.33	1,640.00	2,000.02	-360.02	4,000.00
Parcel Tax Revenue	147,538.96	50,000.00	97,538.96	290,729.74	300,000.00	-9,270.26	600,000.00
Proceeds from the Sale of Capital Assets	0.00	0.00	0.00	2,350.00	0.00	2,350.00	0.00
Interest Income	1,159.75	83.33	1,076.42	7,801.87	500.02	7,301.85	1,000.00
Parking - Permits & OCTA Fees	52,785.00	53,190.00	-405.00	52,785.00	53,190.00	-405.00	53,190.00
Late Fees/Misc Revenue/ Parking Fee	0.00	0.00	0.00	1,371.93	0.00	1,371.93	0.00
Summer Trash Collection	0.00	0.00	0.00	4,125.00	4,125.00	0.00	4,125.00
Total INCOME	576,633.05	227,855.83	348,777.22	1,248,256.53	1,333,227.06	-84,970.53	2,381,222.00
Total Operating Income	576,633.05	227,855.83	348,777.22	1,248,256.53	1,333,227.06	-84,970.53	2,381,222.00
Expense							
UTILITIES							
Electricity/LS & Guard Shack	370.83	400.00	29.17	1,958.95	2,400.00	441.05	4,800.00
Electricity/ Street Lights	783.43	802.00	18.57	4,686.09	4,812.00	125.91	9,624.00
Gas	261.67	430.00	168.33	1,889.86	2,580.00	690.14	5,160.00
Trash Services	5,839.10	6,773.17	934.07	45,671.53	40,639.02	-5,032.51	81,278.00
Water/Sewer	542.93	724.00	181.07	4,814.11	4,344.00	-470.11	8,688.00
Total UTILITIES	7,797.96	9,129.17	1,331.21	59,020.54	54,775.02	-4,245.52	109,550.00
GENERAL & ADMIN							
Security/Allied Contract	48,027.74	50,535.92	2,508.18	279,593.22	303,215.52	23,622.30	606,431.00
Security/DwellingLIVE Lic Fee	777.83	670.00	-107.83	4,213.12	4,020.00	-193.12	8,040.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Security/DwellingLIVE Guest Passes	0.00	166.67	166.67	944.08	1,000.02	55.94	2,000.00
Security/Bonuses for Staff	4,500.00	0.00	-4,500.00	13,500.00	13,500.00	0.00	13,500.00
Security/Contingencies	109.55	241.67	132.12	1,251.76	1,450.02	198.26	2,900.00
Security/Radar Certification	0.00	41.67	41.67	0.00	250.02	250.02	500.00
Security/Transponders	0.00	200.00	200.00	1,180.95	1,200.00	19.05	2,400.00
Security/Trans (Reader Service)	0.00	323.67	323.67	2,457.50	1,942.02	-515.48	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	1,365.00	870.00	2,730.00
Communications-Phone/Internet	363.13	431.67	68.54	2,657.12	2,590.02	-67.10	5,180.00
Bank Charges	124.40	35.00	-89.40	508.50	210.00	-298.50	420.00
Auditing Services (RAMS)	0.00	3,455.00	3,455.00	11,250.00	10,365.00	-885.00	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	0.00	0.00	0.00	12,000.00	12,000.00	0.00	12,000.00
Equipment-Copy Machine Cnty Ta	0.00	4.17	4.17	0.00	25.02	25.02	50.00
Equipment - Copy Machine Lease	192.88	220.00	27.12	1,157.28	1,320.00	162.72	2,640.00
Document Management	0.00	25.00	25.00	0.00	150.00	150.00	300.00
Legal Fees/Owen/Schwerdtfeger	0.00	1,666.67	1,666.67	58,010.93	10,000.02	-48,010.91	20,000.00
Liability Ins/EQ-Flood	-891.00	0.00	891.00	24,831.08	25,722.00	890.92	25,722.00
Memberships (LAFCO/Carb/CSDA)	266.00	942.58	676.58	10,050.08	5,655.52	-4,394.56	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	13,800.00	14,050.02	250.02	28,100.00
Photo Copying	0.00	125.00	125.00	782.96	750.00	-32.96	1,500.00
Office Equip (Computer, Etc)	0.00	394.17	394.17	856.00	2,365.02	1,509.02	4,730.00
Office Supplies	278.42	208.33	-70.09	1,021.61	1,250.02	228.41	2,500.00
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	50,969.00	52,400.00	1,431.00	52,400.00
Reserve Study Update	0.00	166.67	166.67	0.00	1,000.02	1,000.02	2,000.00
Notices to Community	0.00	141.67	141.67	0.00	850.02	850.02	1,700.00
Website Hosting	0.00	275.00	275.00	642.38	1,650.00	1,007.62	3,300.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Board Mtg Rm Rental/Stipend	3,120.00	375.00	-2,745.00	3,620.00	2,250.00	-1,370.00	4,500.00
Total GENERAL & ADMIN	59,168.95	63,214.70	4,045.75	499,547.65	486,045.28	-13,502.37	856,558.00
LANDSCAPE MAINTENANCE							
Landscape Contract (Western)	2,500.00	2,500.00	0.00	15,000.00	15,000.00	0.00	30,000.00
Landscape Extras (Western)	150.00	358.33	208.33	2,030.00	2,150.02	120.02	4,300.00
Landscape Misc (Luna & McGee)	0.00	362.50	362.50	374.69	2,175.00	1,800.31	4,350.00
Palm Tree Trimming	0.00	0.00	0.00	3,780.00	5,690.00	1,910.00	5,690.00
Irrigation Repairs (Western)	1,580.00	166.67	-1,413.33	1,580.00	1,000.02	-579.98	2,000.00
Wht Fly / Bamboo Trmnt RPW	0.00	458.33	458.33	1,950.00	2,750.02	800.02	5,500.00
Total LANDSCAPE MAINTENANCE	4,230.00	3,845.83	-384.17	24,714.69	28,765.06	4,050.37	51,840.00
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	0.00	0.00	0.00	2,984.03	3,500.00	515.97	3,500.00
Lighting/Holiday @ Gate Entry	0.00	0.00	0.00	8,736.00	8,750.00	14.00	8,750.00
Electrical Repair	0.00	83.33	83.33	475.00	500.02	25.02	1,000.00
Painting/Re-Oiling Woodwork	0.00	1,333.33	1,333.33	300.00	8,000.02	7,700.02	16,000.00
Plumbing Repair	900.00	100.00	-800.00	1,519.91	600.00	-919.91	1,200.00
Roof Repair	0.00	83.33	83.33	0.00	500.02	500.02	1,000.00
Block Wall & Fence Repair	11,110.00	1,350.00	-9,760.00	11,110.00	8,100.00	-3,010.00	16,200.00
Beach Cleanup	275.00	1,250.00	975.00	1,950.00	7,500.00	5,550.00	15,000.00
Computer Consultant	229.00	230.00	1.00	1,374.00	1,380.00	6.00	2,760.00
Gate Repairs/Maint. (ALL)	2,495.00	167.33	-2,327.67	2,662.70	1,004.02	-1,658.68	2,008.00
Street Sweeping	1,285.00	1,322.50	37.50	7,710.00	7,935.00	225.00	15,870.00
Driveway Pressure Wash	242.00	242.00	0.00	1,452.00	1,452.00	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	145.83	145.83	603.36	875.02	271.66	1,750.00
Misc Maintenance	1,668.76	450.83	-1,217.93	4,219.25	2,705.02	-1,514.23	5,410.00
Drain/Catch Basin/Filter Maint	0.00	1,004.33	1,004.33	14,235.00	6,026.02	-8,208.98	12,052.00
Pavement Maintenance	0.00	6,666.67	6,666.67	0.00	40,000.02	40,000.02	80,000.00
Pest Control	851.00	611.00	-240.00	7,687.00	8,219.00	532.00	11,885.00
Signage	0.00	25.00	25.00	376.23	150.00	-226.23	300.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Small Tools & Equipment	27.70	37.50	9.80	727.01	225.00	-502.01	450.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	1,500.00	1,500.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	19,083.46	15,352.98	-3,730.48	68,121.49	108,921.16	40,799.67	201,229.00
PLANNED IMPROVEMENTS							
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	1,500.00	1,500.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	2,000.02	2,000.02	4,000.00
Storage Bldg. Annex to Office	0.00	5,833.33	5,833.33	0.00	35,000.02	35,000.02	70,000.00
Storm Drain Repairs from High Tides	0.00	833.33	833.33	0.00	5,000.02	5,000.02	10,000.00
Total PLANNED IMPROVEMENTS	0.00	7,249.99	7,249.99	0.00	43,500.06	43,500.06	87,000.00
EMPLOYEE EXPENSES							
Workers Comp Insurance	0.00	0.00	0.00	254.23	1,998.00	1,743.77	1,998.00
Payroll Processing Fees	495.93	258.17	-237.76	1,728.33	1,549.02	-179.31	3,098.00
Payroll Tax Expense	1,031.39	1,164.75	133.36	6,054.42	6,988.50	934.08	13,977.00
Salary/Wages (Manager)	8,832.68	8,816.25	-16.43	52,996.06	52,897.50	-98.56	105,795.00
Salary/Wages (Admin Asstnt)	4,649.50	4,125.33	-524.17	26,146.00	24,752.02	-1,393.98	49,504.00
Health Insurance	2,265.18	2,304.00	38.82	13,592.89	13,824.00	231.11	27,648.00
Training/Seminars/Travel/ Meals	27.43	112.50	85.07	485.21	675.00	189.79	1,350.00
Total EMPLOYEE EXPENSES	17,302.11	16,781.00	-521.11	101,257.14	102,684.04	1,426.90	203,370.00
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	39,795.58	39,795.58	0.00	238,773.52	238,773.52	477,547.00
Shoreline Protection Consultants	29,580.00	20,833.33	-8,746.67	182,701.43	125,000.02	-57,701.41	250,000.00
Shoreline Protection Engineering	12,336.00	6,250.00	-6,086.00	21,687.00	37,500.00	15,813.00	75,000.00
Total NON-OPERATIONAL ITEMS	41,916.00	66,878.91	24,962.91	204,388.43	401,273.54	196,885.11	802,547.00
LAND							
Principal Payments (Vacant Lot)	0.00	0.00	0.00	20,002.66	20,002.00	-0.66	40,320.00
Interest Allocation (Vacant Lot)	0.00	0.00	0.00	14,561.57	14,561.00	-0.57	28,808.00
Total LAND	0.00	0.00	0.00	34,564.23	34,563.00	-1.23	69,128.00
Total Operating Expense	149,498.48	182,452.58	32,954.10	991,614.17	1,260,527.16	268,912.99	2,381,222.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Total Operating Income	576,633.05	227,855.83	348,777.22	1,248,256.53	1,333,227.06	-84,970.53	2,381,222.00
Total Operating Expense	149,498.48	182,452.58	32,954.10	991,614.17	1,260,527.16	268,912.99	2,381,222.00
NOI - Net Operating Income	427,134.57	45,403.25	381,731.32	256,642.36	72,699.90	183,942.46	0.00
Total Income	576,633.05	227,855.83	348,777.22	1,248,256.53	1,333,227.06	-84,970.53	2,381,222.00
Total Expense	149,498.48	182,452.58	32,954.10	991,614.17	1,260,527.16	268,912.99	2,381,222.00
Net Income	427,134.57	45,403.25	381,731.32	256,642.36	72,699.90	183,942.46	0.00



2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 12/31/2024

CAPISTRANO BAY COMMUNITY

Page 1 of 10

Account Number: XXXXXX2066

RETURN SERVICE REQUESTED

CAPISTRANO BAY COMMUNITY SERVICES
C/O COMPASS PROPERTY MANAGEMENT
35000 BEACH RD
CAPISTRANO BEACH CA 92624-1700

Managing Your Accounts

	Branch Name	Sunwest Bank
	Branch Number	(800)330-9890
	Mailing Address	2050 Main Street, Suite 300 Irvine, CA 92614
	Website	www.SunwestBank.com

Year-end tax documents will be mailed by January 31st. Please allow up to ten business days for receipt.

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	\$110,307.48

HOA CHECKING - XXXXXX2066

Account Summary

Date	Description	Amount
11/30/2024	Beginning Balance	\$199,808.73
	34 Credit(s) This Period	\$30,796.00
	68 Debit(s) This Period	\$120,297.25
12/31/2024	Ending Balance	\$110,307.48

Deposits

Date	Description	Amount
12/03/2024	MOBILE DEPOSIT	\$175.00
12/05/2024	RDC DEPOSIT	\$891.00
12/16/2024	DEPOSIT	\$300.00

Electronic Credits

Date	Description	Amount
12/02/2024	Compass Property Net Settle 000022494838386	\$1,875.00
12/02/2024	LOCKBOX DEPOSIT	\$945.00
12/03/2024	APPFOLIO VV9T 8666481536	\$405.00
12/03/2024	LOCKBOX DEPOSIT	\$945.00
12/04/2024	APPFOLIO VV9T 8666481536	\$540.00
12/04/2024	Compass Property Net Settle 000022521230678	\$945.00
12/04/2024	LOCKBOX DEPOSIT	\$1,620.00
12/05/2024	Compass Property Net Settle 000022536203882	\$2,835.00
12/05/2024	LOCKBOX DEPOSIT	\$2,565.00
12/06/2024	Compass Property Net Settle 000022572282410	\$1,485.00



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
12/06/2024	LOCKBOX DEPOSIT	\$945.00
12/09/2024	Compass Property Net Settle 000022591231414	\$270.00
12/10/2024	Compass Property Net Settle 000022610017094	\$540.00
12/10/2024	APPFOLIO VV9T 8666481536	\$810.00
12/10/2024	LOCKBOX DEPOSIT	\$1,080.00
12/10/2024	LOCKBOX DEPOSIT	\$1,215.00
12/11/2024	Compass Property Net Settle 000022623075662	\$405.00
12/11/2024	LOCKBOX DEPOSIT	\$810.00
12/12/2024	LOCKBOX DEPOSIT	\$810.00
12/13/2024	APPFOLIO VV9T 8666481536	\$405.00
12/13/2024	Compass Property Net Settle 000022641113954	\$1,350.00
12/13/2024	LOCKBOX DEPOSIT	\$540.00
12/16/2024	Compass Property Net Settle 000022654017578	\$405.00
12/16/2024	LOCKBOX DEPOSIT	\$1,230.00
12/18/2024	LOCKBOX DEPOSIT	\$405.00
12/19/2024	LOCKBOX DEPOSIT	\$540.00
12/20/2024	APPFOLIO VV9T 8666481536	\$405.00
12/20/2024	Compass Property Net Settle 000022691613218	\$1,215.00
12/23/2024	LOCKBOX DEPOSIT	\$540.00
12/26/2024	LOCKBOX DEPOSIT	\$270.00
12/30/2024	LOCKBOX DEPOSIT	\$1,080.00

Electronic Debits

Date	Description	Amount
12/02/2024	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 058838	\$111.49
12/04/2024	DWELLINGLIVE ACH 8009924384 3380001816	\$75.00
12/04/2024	DWELLINGLIVE ACH 8009924384 3380001774	\$702.83
12/04/2024	1800 CALPERS 100000017741155	\$2,265.18
12/04/2024	Compass Property Settlement 000022597605522	\$2,300.00
12/05/2024	XX8611 POS CHK PURCHAS MCDONALD'S F4108 DELMAR CA 95813107 699741	\$8.91
12/06/2024	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 55526609 026609	\$455.00
12/09/2024	SD GAS & ELEC PAID SDGER 005194379635	\$23.05
12/09/2024	SD GAS & ELEC PAID SDGER 008454115307	\$370.83
12/09/2024	XX8611 POS CHK PURCHAS STARBUCKS STORE SAN CLEMENTE CA 00000000 014423	\$11.20
12/09/2024	XX8611 POS CHK PURCHAS IN * REESE PLUMBI 949-2572033 CA 00000000 063235	\$650.00
12/10/2024	USBEquipFinance CNTRCT PMT 500-0656919-000	\$192.88
12/11/2024	XX8660 DDA RECURR MSFT * E0800ULW3 MSBILL.INFO WA 02028181 434638482	\$240.00
12/11/2024	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 55140658 040658	\$325.00
12/12/2024	SOUTH COAST WATE SOUTH COAS 4M10J0631308	\$148.75
12/13/2024	SOUTH COAST WATE SOUTH COAS I4M11H0230146	\$53.87
12/13/2024	CITI AUTOPAY PAYMENT 221564676750059	\$109.55
12/13/2024	XX8611 POS CHK PURCHAS CARLS JR 1100703 DANA POINT CA 02808358 002773	\$7.32
12/16/2024	SOUTH COAST WATE SOUTH COAS D4M11G5259231	\$76.82
12/16/2024	CAPISTRANO BAY C IMPOUND TP4264	\$233.54
12/16/2024	SOCALGAS SIMPLEPAY 058140308279056	\$261.67
12/16/2024	COX COMM ORG BANK DRAFT fanzKUmfycSm7EK	\$363.13
12/16/2024	SOUTH COAST WATE SOUTH COAS M4M11G5447755	\$478.12
12/16/2024	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$1,956.45
12/16/2024	CAPISTRANO BAY C IMPOUND TP4264	\$5,222.56
12/16/2024	XX8611 POS CHK PURCHAS Dana Point Hardw Dana Point CA 39489637 770228	\$21.46
12/17/2024	XX8660 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 026516	\$6.24
12/17/2024	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 001020	\$26.00
12/17/2024	XX8660 POS CHK PURCHAS STAPLES 00 SAN JUAN CAPI CA 002 060752	\$71.07
12/19/2024	SD GAS & ELEC PAID SDGER 005466041355	\$760.38
12/23/2024	XX8611 POS CHK PURCHAS DOLLAR TREE CAPO BEACH CA 61422001 041946	\$2.69
12/23/2024	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 65543842 043842	\$71.00

HOA CHECKING - XXXXXX2066 (continued)

Electronic Debits (continued)

Date	Description	Amount
12/23/2024	XX8611 POS CHK PURCHAS IN * AJ PORTABLE 562-2998582 CA 00000000 083171	\$250.00
12/24/2024	Compass Property Settlement 000022749086818	\$4,230.00
12/24/2024	XX8611 POS CHK PURCHAS ORANGE COUNTY SA 714-6372000 CA 17724000 093685	\$1,428.76
12/27/2024	CR & R INCORPORA CRR INCORP 8300127893	\$613.55
12/27/2024	CR & R INCORPORA CRR INCORP 8300092766	\$5,225.55
12/30/2024	CAPISTRANO BAY C IMPOUND TP4264	\$262.39
12/30/2024	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,017.68
12/30/2024	CAPISTRANO BAY C IMPOUND TP4264	\$5,316.88
12/30/2024	XX8660 POS CHK PURCHAS SMART AND FINAL CAPISTRANO BE CA 399 060 078440	\$23.68
12/30/2024	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 091096	\$69.49

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1898	12/09/2024	\$229.00	1932	12/02/2024	\$475.00	1941	12/24/2024	\$450.00
1910*	12/09/2024	\$1,527.00	1933	12/19/2024	\$334.03	1942	12/30/2024	\$599.00
1916*	12/16/2024	\$350.00	1934	12/19/2024	\$2,495.00	1943	12/19/2024	\$599.00
1920*	12/03/2024	\$1,500.00	1935	12/16/2024	\$4,500.00	1945*	12/30/2024	\$125.00
1921	12/09/2024	\$229.00	1936	12/19/2024	\$599.00	1946	12/24/2024	\$229.00
1925*	12/03/2024	\$3,056.25	1937	12/23/2024	\$1,527.00	1947	12/20/2024	\$240.00
1927*	12/03/2024	\$5,851.00	1938	12/26/2024	\$11,110.00	1948	12/23/2024	\$599.00
1928	12/02/2024	\$350.00	1939	12/19/2024	\$22,636.25	1949	12/23/2024	\$6,943.75
1931*	12/02/2024	\$4,368.00	1940	12/20/2024	\$12,336.00			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
12/02/2024	\$197,324.24	12/11/2024	\$195,793.11	12/20/2024	\$149,511.90
12/03/2024	\$188,441.99	12/12/2024	\$196,454.36	12/23/2024	\$140,658.46
12/04/2024	\$186,203.98	12/13/2024	\$198,578.62	12/24/2024	\$134,320.70
12/05/2024	\$192,486.07	12/16/2024	\$187,049.87	12/26/2024	\$123,480.70
12/06/2024	\$194,461.07	12/17/2024	\$186,946.56	12/27/2024	\$117,641.60
12/09/2024	\$191,690.99	12/18/2024	\$187,351.56	12/30/2024	\$110,307.48
12/10/2024	\$195,143.11	12/19/2024	\$160,467.90		

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.

12/31/24
3278
Page 1 of 2

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

Where
Tradition & Technology
Come Together

Merry Christmas from F&M Bank.

Account Title

Capistrano Bay Community Services
District

Business Interest on Checking Summary

Account Number	3278	Number of Enclosures	0
Beginning Balance	3,274.74	Statement Dates	12/02/24 thru 12/31/24
2 Deposits/Credits	522,388.30	Days in the statement period	30
1 Checks/Debits	124.40	Average Ledger	231,069.29
Service Charge	0.00	Interest Earned	9.49
Interest Paid	9.50	Annual Percentage Yield Returned	0.05%
Ending Balance	525,548.14	2024 Interest Paid	182.04

Deposits and Other Credits

Date	Description	Amount
12/05	County of Orange B956000928 20241203001627CAPISTRANO BAY EDI PYMNT 09100001541CCD	3,305.14
12/19	County of Orange B956000928 20241217001653CAPISTRANO BAY EDI PYMNT 09100001575CCD	519,083.16
12/31	Interest Deposit	9.50

Questions? Call us: (866) 437-0011



FMB.com





Date
Account No.

12/31/24
3278
Page 2 of 2

Business Interest on Checking 3278 (continued)

Checks and Other Debits

Date	Description	Amount
12/04	Account Analysis Charge	124.40-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/02	3,274.74	12/05	6,455.48	12/31	525,548.14
12/04	3,150.34	12/19	525,538.64		

Interest Rate Summary

Date	Rate
12/01	0.050000%

End of Statement

Thank you for banking with Farmers & Merchants Bank.



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