

## ITEM 9a

# FINANCIAL REPORT THROUGH

**January 31, 2025**

**FOR FEB MEETING**

***CAPISTRANO BAY***

***COMMUNITY SERVICES DISTRICT***

## Balance Sheet

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

As of: 01/31/2025

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	3,804.55
Operating Cash	144,934.25
Reserve Cash	543,378.40
Reserve CD Cash 1	357,339.91
<b>Total Cash</b>	<b>1,049,457.11</b>
Accounts Receivable	13,560.44
<b>FIXED/DEPRICIABLE ASSETS</b>	
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
<b>Total FIXED/DEPRICIABLE ASSETS</b>	<b>2,878,480.87</b>
<b>ACCUMULATED DEPRECIATION</b>	
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
<b>Total ACCUMULATED DEPRECIATION</b>	<b>-1,768,310.41</b>
Land	2,490,000.00
Loan	-904,543.10
<b>TOTAL ASSETS</b>	<b>3,758,644.91</b>
<b>LIABILITIES &amp; CAPITAL</b>	
<b>Liabilities</b>	
<b>OTHER CURRENT LIABILITIES</b>	
Accrued Vacation	0.40
<b>Total OTHER CURRENT LIABILITIES</b>	<b>0.40</b>
<b>Total Liabilities</b>	<b>0.40</b>
<b>Capital</b>	
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
Unrestricted - Other	1,055,872.42

## Balance Sheet

Account Name	Balance
Calculated Retained Earnings	355,873.28
Calculated Prior Years Retained Earnings	-1,961,937.04
<b>Total Capital</b>	<b>3,758,644.51</b>
TOTAL LIABILITIES & CAPITAL	<b>3,758,644.91</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 Jan 2025

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	Jan 2025	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	5,919.93	5,381.75	0.00	2,152.70	220,382.76
Property Tax Revenue	0.00	698.65	23,373.74	2,311.65	258,302.39	374,849.34	157,821.95	817,357.72
Development Impact Fee	-10,247.00	5,358.00	4,889.00	0.00	0.00	0.00	0.00	0.00
Transponder Revenue	0.00	740.00	440.00	20.00	140.00	300.00	0.00	1,640.00
Parcel Tax Revenue	0.00	0.00	0.00	0.00	143,190.78	147,538.96	60,047.77	350,777.51
Proceeds from the Sale of Capital Assets	0.00	0.00	0.00	-230.00	2,580.00	0.00	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	113.29	7,915.16
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	46,035.00	2,565.00	48,600.00
Late Fees/Misc Revenue/Parking Fee	350.00	150.00	621.93	0.00	250.00	0.00	0.00	1,371.93
Summer Trash Collection	0.00	3,375.00	250.00	0.00	0.00	0.00	0.00	3,625.00
<b>Total INCOME</b>	<b>178,871.70</b>	<b>26,986.62</b>	<b>35,161.95</b>	<b>9,385.25</b>	<b>411,030.80</b>	<b>569,883.05</b>	<b>222,700.71</b>	<b>1,454,020.08</b>
<b>Total Operating Income</b>	<b>178,871.70</b>	<b>26,986.62</b>	<b>35,161.95</b>	<b>9,385.25</b>	<b>411,030.80</b>	<b>569,883.05</b>	<b>222,700.71</b>	<b>1,454,020.08</b>
<b>Expense</b>								
<b>UTILITIES</b>								
Electricity/LS & Guard Shack	321.70	304.79	328.47	344.19	288.97	370.83	521.77	2,480.72
Electricity/ Street Lights	779.82	779.82	779.82	779.82	783.38	783.43	783.43	5,469.52
Gas	355.26	322.85	326.87	345.04	278.17	261.67	284.68	2,174.54
Trash Services	6,083.87	0.00	20,203.46	7,706.00	5,839.10	5,839.10	9,089.10	54,760.63
Water/Sewer	753.36	874.09	830.07	943.19	870.47	542.93	757.56	5,571.67
<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>8,060.09</b>	<b>7,797.96</b>	<b>11,436.54</b>	<b>70,457.08</b>

## Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Total
<b>GENERAL &amp; ADMIN</b>								
Security/Allied Contract	45,170.00	45,170.00	45,170.00	48,027.74	48,027.74	48,027.74	48,731.58	328,324.80
Security/DwellingLIVE Lic Fee	669.36	669.36	669.36	702.83	724.38	777.83	777.83	4,990.95
Security/DwellingLIVE Guest Passes	0.00	944.08	0.00	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	0.00	13,500.00
Security/Contingencies	68.49	230.89	72.76	326.25	443.82	109.55	537.11	1,788.87
Security/Transponders	0.00	1,180.95	0.00	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	0.00	2,457.50
Security/July 4 Allowance	755.08	0.00	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	0.00	495.00
Communications-Phone/ Internet	362.50	362.83	362.80	842.80	363.06	363.13	363.11	3,020.23
Bank Charges	29.87	62.21	60.99	112.10	118.93	124.40	64.25	572.75
Auditing Services (RAMS)	0.00	0.00	0.00	3,750.00	7,500.00	0.00	1,100.00	12,350.00
Contibution-CBRA Annual Mtg	0.00	3,000.00	0.00	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	0.00	12,000.00
Equipment - Copy Machine Lease	192.88	192.88	192.88	192.88	192.88	192.88	192.88	1,350.16
Legal Fees/Owen/ Schwerdtfeger	0.00	40,287.50	8,171.25	4,272.18	5,280.00	0.00	1,802.18	59,813.11
Liability Ins/EQ-Flood	25,722.08	0.00	0.00	0.00	0.00	-891.00	0.00	24,831.08
Memberships (LAFCO/ Carb/CSDA)	3,128.21	26.00	26.00	414.88	6,188.99	266.00	242.00	10,292.08
Property Management Contract	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	16,100.00
Photo Copying	0.00	0.00	39.49	743.47	0.00	0.00	487.61	1,270.57
Office Equip (Computer, Etc)	0.00	0.00	0.00	856.00	0.00	0.00	0.00	856.00
Office Supplies	0.00	177.11	411.43	141.73	12.92	278.42	269.33	1,290.94
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	0.00	50,969.00	0.00	0.00	50,969.00

## Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Total
Website Hosting	0.00	0.00	0.00	402.50	239.88	0.00	0.00	642.38
Board Mtg Rm Rental/ Stipend	125.00	125.00	125.00	125.00	0.00	3,120.00	125.00	3,745.00
<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>124,819.10</b>	<b>59,168.95</b>	<b>56,992.88</b>	<b>556,540.53</b>
<b>LANDSCAPE MAINTENANCE</b>								
Landscape Contract (Western)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	17,500.00
Landscape Extras (Western)	900.00	0.00	0.00	0.00	980.00	150.00	0.00	2,030.00
Landscape Misc (Luna & McGee)	0.00	365.00	0.00	9.69	0.00	0.00	0.00	374.69
Palm Tree Trimming	0.00	0.00	0.00	3,780.00	0.00	0.00	0.00	3,780.00
Irrigation Repairs (Western)	0.00	0.00	0.00	0.00	0.00	1,580.00	0.00	1,580.00
Wht Fly / Bamboo Trmnt RPW	0.00	0.00	1,950.00	0.00	0.00	0.00	800.00	2,750.00
<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>3,480.00</b>	<b>4,230.00</b>	<b>3,300.00</b>	<b>28,014.69</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>								
Lighting Maintenance for LS	2,650.00	0.00	0.00	0.00	334.03	0.00	0.00	2,984.03
Lighting/Holiday @ Gate Entry	0.00	0.00	0.00	4,368.00	4,368.00	0.00	0.00	8,736.00
Electrical Repair	0.00	0.00	0.00	0.00	475.00	0.00	0.00	475.00
Painting/Re- OilingWoodwork	0.00	0.00	300.00	0.00	0.00	0.00	0.00	300.00
Plumbing Repair	0.00	0.00	0.00	0.00	619.91	900.00	1,275.00	2,794.91
Block Wall & Fence Repair	0.00	0.00	0.00	0.00	0.00	11,110.00	0.00	11,110.00
Beach Cleanup	0.00	0.00	0.00	0.00	1,675.00	275.00	-225.00	1,725.00
Computer Consultant	229.00	229.00	229.00	229.00	229.00	229.00	239.00	1,613.00
Gate Repairs/Maint. (ALL)	0.00	0.00	0.00	0.00	167.70	2,495.00	358.06	3,020.76
Street Sweeping	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	0.00	7,710.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	0.00	1,452.00
Mutt Mitt Disposable Bags	0.00	0.00	603.36	0.00	0.00	0.00	0.00	603.36

## Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Total
Misc Maintenance	240.00	240.00	1,453.00	342.50	274.99	1,668.76	385.00	4,604.25
Drain/Catch Basin/Filter Maint	0.00	0.00	0.00	12,240.00	1,995.00	0.00	140.00	14,375.00
Pest Control	488.00	488.00	488.00	5,038.00	334.00	851.00	530.00	8,217.00
Signage	259.70	0.00	116.53	0.00	0.00	0.00	0.00	376.23
Small Tools & Equipment	605.55	0.00	88.10	5.66	0.00	27.70	611.50	1,338.51
<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>11,999.63</b>	<b>19,083.46</b>	<b>3,313.56</b>	<b>71,435.05</b>
<b>EMPLOYEE EXPENSES</b>								
Workers Comp Insurance	1,164.27	0.00	-910.04	0.00	0.00	0.00	0.00	254.23
Payroll Processing Fees	248.28	239.28	257.28	248.28	239.28	495.93	248.28	1,976.61
Payroll Tax Expense	969.80	916.17	918.69	1,245.51	972.86	1,031.39	1,747.78	7,802.20
Salary/Wages (Manager)	7,999.34	7,999.34	7,999.34	11,332.68	8,832.68	8,832.68	8,832.68	61,828.74
Salary/Wages (Admin Asstnt)	4,677.75	3,976.50	4,009.50	4,948.25	3,884.50	4,649.50	4,607.00	30,753.00
Health Insurance	2,266.99	2,265.18	2,265.18	2,265.18	2,265.18	2,265.18	2,472.10	16,064.99
Training/Seminars/Travel/Meals	0.00	318.00	95.08	10.42	34.28	27.43	59.45	544.66
<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>16,228.78</b>	<b>17,302.11</b>	<b>17,967.29</b>	<b>119,224.43</b>
<b>NON-OPERATIONAL ITEMS</b>								
Shoreline Protection Consultants	0.00	37,558.75	31,975.00	49,948.90	33,638.78	29,580.00	21,592.82	204,294.25
Shoreline Protection Engineering	0.00	0.00	0.00	4,303.00	5,048.00	12,336.00	4,149.00	25,836.00
<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>38,686.78</b>	<b>41,916.00</b>	<b>25,741.82</b>	<b>230,130.25</b>
<b>LAND</b>								
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	20,002.66	0.00	0.00	20,002.66
Interest Allocation (Vacant Lot)	0.00	0.00	0.00	0.00	14,561.57	0.00	0.00	14,561.57
<b>Total LAND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34,564.23</b>	<b>0.00</b>	<b>0.00</b>	<b>34,564.23</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>237,838.61</b>	<b>149,498.48</b>	<b>118,752.09</b>	<b>1,110,366.26</b>

## Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Total
<b>NOI - Net Operating Income</b>	65,328.54	-129,140.96	-116,273.72	-173,785.42	173,192.19	420,384.57	103,948.62	343,653.82
Total Income	178,871.70	26,986.62	35,161.95	9,385.25	411,030.80	569,883.05	222,700.71	1,454,020.08
Total Expense	113,543.16	156,127.58	151,435.67	183,170.67	237,838.61	149,498.48	118,752.09	1,110,366.26
Net Income	<u>65,328.54</u>	<u>-129,140.96</u>	<u>-116,273.72</u>	<u>-173,785.42</u>	<u>173,192.19</u>	<u>420,384.57</u>	<u>103,948.62</u>	<u>343,653.82</u>



## Annual Budget - Comparative

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

As of: Jan 2025

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	157,821.95	117,582.50	40,239.45	817,357.72	823,077.50	-5,719.78	1,410,990.00
Development Impact Fee	0.00	6,666.67	-6,666.67	0.00	46,666.69	-46,666.69	80,000.00
Transponder Revenue	0.00	333.33	-333.33	1,640.00	2,333.35	-693.35	4,000.00
Parcel Tax Revenue	60,047.77	50,000.00	10,047.77	350,777.51	350,000.00	777.51	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	113.29	83.33	29.96	7,915.16	583.35	7,331.81	1,000.00
Parking - Permits & OCTA Fees	0.00	0.00	0.00	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
<b>Total INCOME</b>	<b>217,983.01</b>	<b>174,665.83</b>	<b>43,317.18</b>	<b>1,466,239.54</b>	<b>1,507,892.89</b>	<b>-41,653.35</b>	<b>2,381,222.00</b>
<b>Total Operating Income</b>	<b>217,983.01</b>	<b>174,665.83</b>	<b>43,317.18</b>	<b>1,466,239.54</b>	<b>1,507,892.89</b>	<b>-41,653.35</b>	<b>2,381,222.00</b>
<b>Expense</b>							
<b>UTILITIES</b>							
Electricity/LS & Guard Shack	521.77	400.00	-121.77	2,480.72	2,800.00	319.28	4,800.00
Electricity/ Street Lights	783.43	802.00	18.57	5,469.52	5,614.00	144.48	9,624.00
Gas	284.68	430.00	145.32	2,174.54	3,010.00	835.46	5,160.00
Trash Services	9,089.10	6,773.17	-2,315.93	54,760.63	47,412.19	-7,348.44	81,278.00
Water/Sewer	757.56	724.00	-33.56	5,571.67	5,068.00	-503.67	8,688.00
<b>Total UTILITIES</b>	<b>11,436.54</b>	<b>9,129.17</b>	<b>-2,307.37</b>	<b>70,457.08</b>	<b>63,904.19</b>	<b>-6,552.89</b>	<b>109,550.00</b>
<b>GENERAL &amp; ADMIN</b>							
Security/Allied Contract	48,731.58	50,535.92	1,804.34	328,324.80	353,751.44	25,426.64	606,431.00
Security/DwellingLIVE Lic Fee	777.83	670.00	-107.83	4,990.95	4,690.00	-300.95	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	1,166.69	222.61	2,000.00
Security/Bonuses for Staff	0.00	0.00	0.00	13,500.00	13,500.00	0.00	13,500.00
Security/Contingencies	537.11	241.67	-295.44	1,788.87	1,691.69	-97.18	2,900.00
Security/Radar Certification	0.00	41.67	41.67	0.00	291.69	291.69	500.00
Security/Transponders	0.00	200.00	200.00	1,180.95	1,400.00	219.05	2,400.00
Security/Trans (Reader Service)	0.00	323.67	323.67	2,457.50	2,265.69	-191.81	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	1,592.50	1,097.50	2,730.00
Communications-Phone/Internet	363.11	431.67	68.56	3,020.23	3,021.69	1.46	5,180.00
Bank Charges	64.25	35.00	-29.25	572.75	245.00	-327.75	420.00
Auditing Services (RAMS)	1,100.00	3,455.00	2,355.00	12,350.00	13,820.00	1,470.00	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	29.19	29.19	50.00
Equipment - Copy Machine Lease	192.88	220.00	27.12	1,350.16	1,540.00	189.84	2,640.00
Document Management	0.00	25.00	25.00	0.00	175.00	175.00	300.00
Legal Fees/Owen/Schwerdtfeger	1,802.18	1,666.67	-135.51	59,813.11	11,666.69	-48,146.42	20,000.00
Liability Ins/EQ-Flood	0.00	0.00	0.00	24,831.08	25,722.00	890.92	25,722.00
Memberships (LAFCO/Carb/CSDA)	242.00	942.58	700.58	10,292.08	6,598.10	-3,693.98	11,311.00
MHTL Survey/LCP Committee	0.00	8,500.00	8,500.00	0.00	17,000.00	17,000.00	17,000.00
Property Management Contract	2,300.00	2,341.67	41.67	16,100.00	16,391.69	291.69	28,100.00
Photo Copying	487.61	125.00	-362.61	1,270.57	875.00	-395.57	1,500.00
Office Equip (Computer, Etc)	0.00	394.17	394.17	856.00	2,759.19	1,903.19	4,730.00
Office Supplies	269.33	208.33	-61.00	1,290.94	1,458.35	167.41	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	1,166.69	1,166.69	2,000.00
Notices to Community	0.00	141.67	141.67	0.00	991.69	991.69	1,700.00
Website Hosting	0.00	275.00	275.00	642.38	1,925.00	1,282.62	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	125.00	375.00	250.00	3,745.00	2,625.00	-1,120.00	4,500.00
<b>Total GENERAL &amp; ADMIN</b>	<b>56,992.88</b>	<b>71,714.70</b>	<b>14,721.82</b>	<b>556,540.53</b>	<b>557,759.98</b>	<b>1,219.45</b>	<b>856,558.00</b>
<b>LANDSCAPE MAINTENANCE</b>							
Landscape Contract (Western)	2,500.00	2,500.00	0.00	17,500.00	17,500.00	0.00	30,000.00
Landscape Extras (Western)	0.00	358.33	358.33	2,030.00	2,508.35	478.35	4,300.00
Landscape Misc (Luna & McGee)	0.00	362.50	362.50	374.69	2,537.50	2,162.81	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)	0.00	166.67	166.67	1,580.00	1,166.69	-413.31	2,000.00
Wht Fly / Bamboo Trmnt RPW	800.00	458.33	-341.67	2,750.00	3,208.35	458.35	5,500.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>3,300.00</b>	<b>3,845.83</b>	<b>545.83</b>	<b>28,014.69</b>	<b>32,610.89</b>	<b>4,596.20</b>	<b>51,840.00</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>							
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	583.35	108.35	1,000.00
Painting/Re-Oiling Woodwork	0.00	1,333.33	1,333.33	300.00	9,333.35	9,033.35	16,000.00
Plumbing Repair	1,275.00	100.00	-1,175.00	2,794.91	700.00	-2,094.91	1,200.00
Roof Repair	0.00	83.33	83.33	0.00	583.35	583.35	1,000.00
Block Wall & Fence Repair	0.00	1,350.00	1,350.00	11,110.00	9,450.00	-1,660.00	16,200.00
Beach Cleanup	-225.00	1,250.00	1,475.00	1,725.00	8,750.00	7,025.00	15,000.00
Computer Consultant	239.00	230.00	-9.00	1,613.00	1,610.00	-3.00	2,760.00
Gate Repairs/Maint. (ALL)	358.06	167.33	-190.73	3,020.76	1,171.35	-1,849.41	2,008.00
Street Sweeping	0.00	1,322.50	1,322.50	7,710.00	9,257.50	1,547.50	15,870.00
Driveway Pressure Wash	0.00	242.00	242.00	1,452.00	1,694.00	242.00	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	1,020.85	417.49	1,750.00
Misc Maintenance	385.00	450.83	65.83	4,604.25	3,155.85	-1,448.40	5,410.00
Drain/Catch Basin/Filter Maint	140.00	1,004.33	864.33	14,375.00	7,030.35	-7,344.65	12,052.00
Pavement Maintenance	0.00	6,666.67	6,666.67	0.00	46,666.69	46,666.69	80,000.00
Pest Control	530.00	611.00	81.00	8,217.00	8,830.00	613.00	11,885.00
Signage	0.00	25.00	25.00	376.23	175.00	-201.23	300.00

## Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Small Tools & Equipment	611.50	37.50	-574.00	1,338.51	262.50	-1,076.01	450.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	1,750.00	1,750.00	3,000.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>3,313.56</b>	<b>15,352.98</b>	<b>12,039.42</b>	<b>71,435.05</b>	<b>124,274.14</b>	<b>52,839.09</b>	<b>201,229.00</b>
<b>PLANNED IMPROVEMENTS</b>							
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	1,750.00	1,750.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	2,333.35	2,333.35	4,000.00
Storage Bldg. Annex to Office	0.00	5,833.33	5,833.33	0.00	40,833.35	40,833.35	70,000.00
Storm Drain Repairs from High Tides	0.00	833.33	833.33	0.00	5,833.35	5,833.35	10,000.00
<b>Total PLANNED IMPROVEMENTS</b>	<b>0.00</b>	<b>7,249.99</b>	<b>7,249.99</b>	<b>0.00</b>	<b>50,750.05</b>	<b>50,750.05</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	1,976.61	1,807.19	-169.42	3,098.00
Payroll Tax Expense	1,747.78	1,164.75	-583.03	7,802.20	8,153.25	351.05	13,977.00
Salary/Wages (Manager)	8,832.68	8,816.25	-16.43	61,828.74	61,713.75	-114.99	105,795.00
Salary/Wages (Admin Asstnt)	4,607.00	4,125.33	-481.67	30,753.00	28,877.35	-1,875.65	49,504.00
Health Insurance	2,472.10	2,304.00	-168.10	16,064.99	16,128.00	63.01	27,648.00
Training/Seminars/Travel/ Meals	59.45	112.50	53.05	544.66	787.50	242.84	1,350.00
<b>Total EMPLOYEE EXPENSES</b>	<b>17,967.29</b>	<b>16,781.00</b>	<b>-1,186.29</b>	<b>119,224.43</b>	<b>119,465.04</b>	<b>240.61</b>	<b>203,370.00</b>
<b>NON-OPERATIONAL ITEMS</b>							
General Reserve Contribution	0.00	39,795.58	39,795.58	0.00	278,569.10	278,569.10	477,547.00
Shoreline Protection Consultants	21,592.82	20,833.33	-759.49	204,294.25	145,833.35	-58,460.90	250,000.00
Shoreline Protection Engineering	4,149.00	6,250.00	2,101.00	25,836.00	43,750.00	17,914.00	75,000.00
<b>Total NON-OPERATIONAL ITEMS</b>	<b>25,741.82</b>	<b>66,878.91</b>	<b>41,137.09</b>	<b>230,130.25</b>	<b>468,152.45</b>	<b>238,022.20</b>	<b>802,547.00</b>
<b>LAND</b>							
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
<b>Total LAND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34,564.23</b>	<b>34,563.00</b>	<b>-1.23</b>	<b>69,128.00</b>
<b>Total Operating Expense</b>	<b>118,752.09</b>	<b>190,952.58</b>	<b>72,200.49</b>	<b>1,110,366.26</b>	<b>1,451,479.74</b>	<b>341,113.48</b>	<b>2,381,222.00</b>

## Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Total Operating Income	217,983.01	174,665.83	43,317.18	1,466,239.54	1,507,892.89	-41,653.35	2,381,222.00
Total Operating Expense	118,752.09	190,952.58	72,200.49	1,110,366.26	1,451,479.74	341,113.48	2,381,222.00
<b>NOI - Net Operating Income</b>	<b>99,230.92</b>	<b>-16,286.75</b>	<b>115,517.67</b>	<b>355,873.28</b>	<b>56,413.15</b>	<b>299,460.13</b>	<b>0.00</b>
Total Income	217,983.01	174,665.83	43,317.18	1,466,239.54	1,507,892.89	-41,653.35	2,381,222.00
Total Expense	118,752.09	190,952.58	72,200.49	1,110,366.26	1,451,479.74	341,113.48	2,381,222.00
<b>Net Income</b>	<b>99,230.92</b>	<b>-16,286.75</b>	<b>115,517.67</b>	<b>355,873.28</b>	<b>56,413.15</b>	<b>299,460.13</b>	<b>0.00</b>



2050 Main Street, Suite 300  
Irvine, CA 92614

## Statement Ending 01/31/2025

CAPISTRANO BAY COMMUNITY

Page 1 of 6

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	\$207,111.93

## HOA CHECKING - XXXXXX2066

### Account Summary

Date	Description	Amount
01/01/2025	Beginning Balance	\$110,307.48
	11 Credit(s) This Period	\$207,717.25
	61 Debit(s) This Period	\$110,912.80
01/31/2025	Ending Balance	\$207,111.93

### Deposits

Date	Description	Amount
01/08/2025	MOBILE DEPOSIT	\$175.00
01/08/2025	MOBILE DEPOSIT	\$225.00

### Electronic Credits

Date	Description	Amount
01/02/2025	LOCKBOX DEPOSIT	\$3,232.70
01/06/2025	Compass Property Net Settle 000022797099642	\$540.00
01/06/2025	LOCKBOX DEPOSIT	\$945.00
01/09/2025	APPFOLIO VV9T 8666481536	\$270.00
01/09/2025	XX8611 ADJ CREDIT STAPLES 0385 SAN JUAN CAPI CA 08159433 979396	\$296.90
01/10/2025	Compass Property Net Settle 000022885308618	\$405.00
01/10/2025	LOCKBOX DEPOSIT	\$1,616.35
01/16/2025	Wire Transfer In 82644234 CAPISTRANO BAY COMMUNITY SERVICES	\$200,000.00
01/21/2025	XX8660 ADJ CREDIT STAPLES 00 SAN JUAN CAPI CA 00000000 006803	\$11.30



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
01/03/2025	Compass Property Settlement 000022847735974	\$2,300.00
01/03/2025	1800 CALPERS 100000017772505	\$2,472.10
01/06/2025	DWELLINGLIVE ACH 8009924384 0030000665	\$75.00
01/06/2025	DWELLINGLIVE ACH 8009924384 0030000632	\$702.83
01/06/2025	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 59254398 054398	\$455.00
01/07/2025	APPFOLIO VV9T 8666481536	\$1,076.35
01/08/2025	SD GAS & ELEC PAID SDGER 005194379635	\$23.05
01/08/2025	SD GAS & ELEC PAID SDGER 008454115307	\$521.77
01/08/2025	XX8660 POS CHK PURCHAS AMAZON MKTPL* ZD6 Amzn.com/bill WA 00000000 083632	\$10.76
01/08/2025	XX8660 POS CHK PURCHAS AMAZON.COM SEATTLE WA 00000000 O5FFJP	\$17.02
01/09/2025	XX8660 POS CHK PURCHAS AMAZON MKTPL* Z56 Amzn.com/bill WA 00000000 088502	\$18.31
01/09/2025	XX8611 POS CHK PURCHAS WWW.ISDOC.NET WWW.ISDOC.NET CA 0RWMQEY9 014496	\$21.11
01/09/2025	XX8611 POS CHK PURCHAS STAPLES 0385 SAN JUAN CAPI CA 08159433 979430	\$150.92
01/09/2025	XX8611 POS CHK PURCHAS STAPLES 0385 SAN JUAN CAPI CA 08159433 978494	\$296.90
01/10/2025	USBEqFinFinance CNTRCT PMT 500-0656919-000	\$192.88
01/13/2025	SOCALGAS SIMPLEPAY 058140308279054	\$284.68
01/13/2025	CITI AUTOPAY PAYMENT 221589733220159	\$537.11
01/13/2025	XX8611 POS CHK PURCHAS LAS GOLONDRINAS CAPISTRANO BE CA 00000000 024285	\$11.85
01/13/2025	XX8660 DDA RECURR DROPBOX* RWYK1XGT DROPBOX.COM CA 00000000 099758	\$216.00
01/14/2025	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 000740	\$26.00
01/15/2025	SOUTH COAST WATE SOUTH COAS D5B13I4552872	\$53.87
01/15/2025	SOUTH COAST WATE SOUTH COAS L5B13I1248693	\$76.82
01/15/2025	CAPISTRANO BAY C IMPOUND TP4264	\$135.29
01/15/2025	SOUTH COAST WATE SOUTH COAS 5B13I2447663	\$148.75
01/15/2025	COX COMM ORG BANK DRAFT CjgfZeiCoD33bdC	\$363.11
01/15/2025	SOUTH COAST WATE SOUTH COAS I5B13I1821745	\$478.12
01/15/2025	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,368.98
01/15/2025	CAPISTRANO BAY C IMPOUND TP4264	\$5,242.85
01/15/2025	XX8660 POS CHK PURCHAS STAPLES 00 SAN JUAN CAPI CA 002 088823	\$39.07
01/21/2025	SD GAS & ELEC PAID SDGER 005466041355	\$760.38
01/21/2025	XX8660 POS CHK PURCHAS AMAZON MKTPL* ZG1 Amzn.com/bill WA 00000000 098492	\$17.19
01/21/2025	XX8611 POS CHK PURCHAS O'REILLY 3143 SAN CLEMENTE CA 03060002 377621	\$29.08
01/21/2025	XX8660 POS CHK PURCHAS Amazon.com* ZG8XE Amzn.com/bill WA 00000000 031145	\$59.25
01/21/2025	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 53781990 081990	\$75.00
01/23/2025	XX8660 POS CHK PURCHAS AMAZON.COM* ZG5GP SEATTLE WA 00000000 OBAM2Z	\$20.42
01/24/2025	CR & R INCORPORA CRR INCORP 8300127893	\$613.55
01/24/2025	CR & R INCORPORA CRR INCORP 8300092766	\$5,225.55
01/24/2025	XX8611 POS CHK PURCHAS Subway 14209 Laguna Hills CA 75480270 035206	\$10.38
01/24/2025	XX8660 POS CHK PURCHAS IN * REESE PLUMBI 949-2572033 CA 00000000 023519	\$1,275.00
01/27/2025	XX8611 POS CHK PURCHAS DIXIELINE #41 DANA POINT CA 06062740 802251	\$25.80
01/27/2025	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 083357	\$49.07
01/28/2025	Compass Property Settlement 000023033758158	\$2,858.06
01/28/2025	XX8660 POS CHK PURCHAS STAPLES 00 SAN JUAN CAPI CA 026 040935	\$13.44
01/29/2025	XX8611 POS CHK PURCHAS DIXIELINE #41 DANA POINT CA 06062704 858101	\$15.70
01/30/2025	XX8611 POS CHK PURCHAS CARLS JR 1100703 DANA POINT CA 02808358 033749	\$10.86
01/30/2025	XX8660 POS CHK PURCHAS AMAZON MKTPL* Z70 Amzn.com/bill WA 00000000 089536	\$20.46
01/31/2025	CAPISTRANO BAY C IMPOUND TP4264	\$112.99
01/31/2025	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,287.26
01/31/2025	CAPISTRANO BAY C IMPOUND TP4264	\$5,288.37
01/31/2025	XX8611 POS CHK PURCHAS STARBUCKS STORE SAN CLEMENTE CA 00000000 026743	\$5.25

**Checks Cleared**

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1915	01/13/2025	\$500.00	1944*	01/21/2025	\$599.00	1950*	01/16/2025	\$48,027.74

**HOA CHECKING - XXXXXX2066 (continued)**

**Checks Cleared (continued)**

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1952*	01/29/2025	\$1,539.68	1955	01/30/2025	\$540.00	1965*	01/24/2025	\$240.00
1953	01/29/2025	\$13,432.50	1957*	01/28/2025	\$4,149.00	1966	01/28/2025	\$744.00
1954	01/29/2025	\$341.32	1963*	01/31/2025	\$3,710.00			

\* Indicates skipped check number

**Daily Balances**

Date	Amount	Date	Amount	Date	Amount
01/02/2025	\$113,540.18	01/13/2025	\$108,129.79	01/27/2025	\$242,180.82
01/03/2025	\$108,768.08	01/14/2025	\$108,103.79	01/28/2025	\$234,416.32
01/06/2025	\$109,020.25	01/15/2025	\$99,196.93	01/29/2025	\$219,087.12
01/07/2025	\$107,943.90	01/16/2025	\$251,169.19	01/30/2025	\$218,515.80
01/08/2025	\$107,771.30	01/21/2025	\$249,640.59	01/31/2025	\$207,111.93
01/09/2025	\$107,850.96	01/23/2025	\$249,620.17		
01/10/2025	\$109,679.43	01/24/2025	\$242,255.69		

**Overdraft and Returned Item Fees**

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





Date  
Account No.

1/31/25  
3278  
Page 1 of 2

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

Where  
Tradition & Technology  
Come Together

118 Years.  
Zero name changes.  
Some things will always be.

**Account Title**

Capistrano Bay Community Services  
District

**Business Interest on Checking Summary**

Account Number	3278	Number of Enclosures	0
Beginning Balance	525,548.14	Statement Dates	1/01/25 thru 2/02/25
2 Deposits/Credits	217,869.72	Days in the statement period	33
2 Checks/Debits	200,064.25	Average Ledger	581,255.64
Service Charge	0.00	Interest Earned	26.28
Interest Paid	24.79	Annual Percentage Yield Returned	0.05%
Ending Balance	543,378.40	2025 Interest Paid	24.79

**Deposits and Other Credits**

Date	Description	Amount
1/09	County of Orange B956000928 20250107001677CAPISTRANO BAY EDI PYMNT 09100001592CCD	211,273.46
1/10	County of Orange B956000928 20250108001694CAPISTRANO BAY EDI PYMNT 09100001753CCD	6,596.26
1/31	Interest Deposit	24.79

Questions? Call us: (866) 437-0011



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Date  
Account No.

1/31/25  
3278  
Page 2 of 2

Business Interest on Checking 3278 (continued)

### Checks and Other Debits

Date	Description	Amount
1/06	Account Analysis Charge	64.25-
1/16	OLB Outgoing Wire-eNotice Sunwest Bank 000000000 20250116L2LFFM1C000165	200,000.00-

### Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
1/01	525,548.14	1/09	736,757.35	1/16	543,353.61
1/06	525,483.89	1/10	743,353.61	1/31	543,378.40

### Interest Rate Summary

Date	Rate
12/31	0.050000%

### End of Statement

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