ITEM 9a

FINANCIAL REPORT THROUGH

February 28, 2025

<u>FOR MAR MEETING</u>

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 02/28/2025

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
ASSETS	
Cash	
LAIF Account	3,804.55
Operating Cash	-2,179.04
Reserve Cash	547,519.70
Reserve CD Cash 1	357,339.91
Total Cash	**906,485.12**
Accounts Receivable	10,528.11
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	**3,612,640.59**
LIABILITIES & CAPITAL	
Liabilities	
OTHER CURRENT LIABILITIES	
Accrued Vacation	0.40
Total OTHER CURRENT LIABILITIES	**0.40**
Total Liabilities	**0.40**
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
Unrestricted - Other	1,055,872.42

Balance Sheet

Account Name	Balance
Calculated Retained Earnings	209,868.96
Calculated Prior Years Retained Earnings	-1,961,937.04
Total Capital	**3,612,640.19**
TOTAL LIABILITIES & CAPITAL	**3,612,640.59**

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 Feb 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	Feb 2025	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	2,152.70	1,076.35	221,459.11
Property Tax Revenue	0.00	698.65	23,373.74	2,311.65	258,302.39	374,849.34	157,821.95	4,151.33	821,509.05
Development Impact Fee	-10,247.00	5,358.00	4,889.00	0.00	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	40.00	1,680.00
Parcel Tax Revenue	0.00	0.00	0.00	0.00	143,190.78	147,538.96	60,047.77	0.00	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	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	20.93	7,936.09
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	46,035.00	2,565.00	540.00	49,140.00
Late Fees/Misc Revenue/Parking Fee	350.00	150.00	621.93	0.00	250.00	0.00	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	125.00	3,750.00
Total INCOME	**178,871.70**	**26,986.62**	**35,161.95**	**9,385.25**	**411,030.80**	**569,883.05**	**222,700.71**	**5,953.61**	**1,459,973.69**
Total Operating Income	**178,871.70**	**26,986.62**	**35,161.95**	**9,385.25**	**411,030.80**	**569,883.05**	**222,700.71**	**5,953.61**	**1,459,973.69**
Expense									
UTILITIES									
Electricity/LS & Guard Shack	321.70	304.79	328.47	344.19	288.97	370.83	521.77	503.03	2,983.75
Electricity/ Street Lights	779.82	779.82	779.82	779.82	783.38	783.43	783.43	768.60	6,238.12

Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Total
Gas	355.26	322.85	326.87	345.04	278.17	261.67	284.68	321.47	2,496.01
Trash Services	6,083.87	0.00	20,203.46	7,706.00	5,839.10	5,839.10	9,089.10	6,991.96	61,752.59
Water/Sewer	753.36	874.09	830.07	943.19	870.47	542.93	757.56	757.77	6,329.44
Total UTILITIES	**8,294.01**	**2,281.55**	**22,468.69**	**10,118.24**	**8,060.09**	**7,797.96**	**11,436.54**	**9,342.83**	**79,799.91**
GENERAL & ADMIN									
Security/Allied Contract	45,170.00	45,170.00	45,170.00	48,027.74	48,027.74	48,027.74	48,731.58	50,299.94	378,624.74
Security/ DwellingLIVE Lic Fee	669.36	669.36	669.36	702.83	724.38	777.83	777.83	722.83	5,713.78
Security/ DwellingLIVE Guest Passes	0.00	944.08	0.00	0.00	0.00	0.00	0.00	944.08	1,888.16
Security/Bonuses for Staff	0.00	0.00	4,500.00	4,500.00	0.00	4,500.00	0.00	0.00	13,500.00
Security/ Contingencies	68.49	230.89	72.76	326.25	443.82	109.55	537.11	200.04	1,988.91
Security/ Transponders	0.00	1,180.95	0.00	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	0.00	2,457.50
Security/July 4 Allowance	755.08	0.00	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	990.00	1,485.00
Communications-Phone/Internet	362.50	362.83	362.80	842.80	363.06	363.13	363.11	363.34	3,383.57
Bank Charges	29.87	62.21	60.99	112.10	118.93	124.40	64.25	30.96	603.71
Auditing Services (RAMS)	0.00	0.00	0.00	3,750.00	7,500.00	0.00	1,100.00	0.00	12,350.00
Contibution-CBRA Annual Mtg	0.00	3,000.00	0.00	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	0.00	12,000.00
Equipment - Copy Machine Lease	192.88	192.88	192.88	192.88	192.88	192.88	192.88	192.88	1,543.04
Legal Fees/Owen/ Schwerdtfeger	0.00	40,287.50	8,171.25	4,272.18	5,280.00	0.00	1,802.18	2,730.00	62,543.11
Liability Ins/EQ-Flood	25,722.08	0.00	0.00	0.00	0.00	-891.00	0.00	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	265.88	10,557.96

Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Total
MHTL Survey/LCP Committee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00	7,500.00
Property Management Contract	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	18,400.00
Photo Copying	0.00	0.00	39.49	743.47	0.00	0.00	487.61	0.00	1,270.57
Office Equip (Computer, Etc)	0.00	0.00	0.00	856.00	0.00	0.00	0.00	0.00	856.00
Office Supplies	0.00	177.11	411.43	141.73	12.92	278.42	269.33	63.57	1,354.51
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	0.00	50,969.00	0.00	0.00	0.00	50,969.00
Website Hosting	0.00	0.00	0.00	402.50	239.88	0.00	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	125.00	3,870.00
Total GENERAL & ADMIN	**78,523.47**	**95,223.81**	**73,101.96**	**68,710.36**	**124,819.10**	**59,168.95**	**56,992.88**	**66,728.52**	**623,269.05**
LANDSCAPE MAINTENANCE									
Landscape Contract (Western)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	20,000.00
Landscape Extras (Western)	900.00	0.00	0.00	0.00	980.00	150.00	0.00	0.00	2,030.00
Landscape Misc (Luna & McGee)	0.00	365.00	0.00	9.69	0.00	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	0.00	3,780.00
Irrigation Repairs (Western)	0.00	0.00	0.00	0.00	0.00	1,580.00	0.00	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	0.00	2,750.00
Total LANDSCAPE MAINTENANCE	**3,400.00**	**2,865.00**	**4,450.00**	**6,289.69**	**3,480.00**	**4,230.00**	**3,300.00**	**2,500.00**	**30,514.69**
GENERAL REPAIRS & MAINTENANCE									
Lighting Maintenance for LS	2,650.00	0.00	0.00	0.00	334.03	0.00	0.00	225.00	3,209.03
Lighting/Holiday @ Gate Entry	0.00	0.00	0.00	4,368.00	4,368.00	0.00	0.00	0.00	8,736.00
Electrical Repair	0.00	0.00	0.00	0.00	475.00	0.00	0.00	0.00	475.00
Painting/Re-OilingWoodwork	0.00	0.00	300.00	0.00	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	450.00	3,244.91

Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Total
Block Wall & Fence Repair	0.00	0.00	0.00	0.00	0.00	11,110.00	0.00	0.00	11,110.00
Beach Cleanup	0.00	0.00	0.00	0.00	1,675.00	275.00	-225.00	0.00	1,725.00
Computer Consultant	229.00	229.00	229.00	229.00	229.00	229.00	239.00	239.00	1,852.00
Gate Repairs/Maint. (ALL)	0.00	0.00	0.00	0.00	167.70	2,495.00	358.06	0.00	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	0.00	7,710.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	0.00	0.00	1,452.00
Mutt Mitt Disposable Bags	0.00	0.00	603.36	0.00	0.00	0.00	0.00	0.00	603.36
Misc Maintenance	240.00	240.00	1,453.00	342.50	274.99	1,668.76	385.00	240.00	4,844.25
Drain/Catch Basin/ Filter Maint	0.00	0.00	0.00	12,240.00	1,995.00	0.00	140.00	6,505.05	20,880.05
Pest Control	488.00	488.00	488.00	5,038.00	334.00	851.00	530.00	530.00	8,747.00
Signage	259.70	0.00	116.53	0.00	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	18.21	1,356.72
Total GENERAL REPAIRS & MAINTENANCE	**5,999.25**	**2,484.00**	**4,804.99**	**23,750.16**	**11,999.63**	**19,083.46**	**3,313.56**	**8,207.26**	**79,642.31**
EMPLOYEE EXPENSES									
Workers Comp Insurance	1,164.27	0.00	-910.04	0.00	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	248.28	2,224.89
Payroll Tax Expense	969.80	916.17	918.69	1,245.51	972.86	1,031.39	1,747.78	1,138.14	8,940.34
Salary/Wages (Manager)	7,999.34	7,999.34	7,999.34	11,332.68	8,832.68	8,832.68	8,832.68	8,832.68	70,661.42
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	4,105.50	34,858.50
Health Insurance	2,266.99	2,265.18	2,265.18	2,265.18	2,265.18	2,265.18	2,472.10	2,472.10	18,537.09
Training/Seminars/ Travel/Meals	0.00	318.00	95.08	10.42	34.28	27.43	59.45	12.14	556.80
Total EMPLOYEE EXPENSES	**17,326.43**	**15,714.47**	**14,635.03**	**20,050.32**	**16,228.78**	**17,302.11**	**17,967.29**	**16,808.84**	**136,033.27**
NON-OPERATIONAL ITEMS									
Shoreline Protection	0.00	37,558.75	31,975.00	49,948.90	33,638.78	29,580.00	21,592.82	43,981.63	248,275.88

Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Total
Consultants									
Shoreline Protection Engineering	0.00	0.00	0.00	4,303.00	5,048.00	12,336.00	4,149.00	2,647.50	28,483.50
Total NON-OPERATIONAL ITEMS	**0.00**	**37,558.75**	**31,975.00**	**54,251.90**	**38,686.78**	**41,916.00**	**25,741.82**	**46,629.13**	**276,759.38**
LAND									
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	20,002.66	0.00	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	0.00	14,561.57
Total LAND	**0.00**	**0.00**	**0.00**	**0.00**	**34,564.23**	**0.00**	**0.00**	**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**	**118,752.09**	**150,216.58**	**1,260,582.84**
NOI - Net Operating Income	**65,328.54**	**-129,140.96**	**-116,273.72**	**-173,785.42**	**173,192.19**	**420,384.57**	**103,948.62**	**-144,262.97**	**199,390.85**
Total Income	178,871.70	26,986.62	35,161.95	9,385.25	411,030.80	569,883.05	222,700.71	5,953.61	1,459,973.69
Total Expense	113,543.16	156,127.58	151,435.67	183,170.67	237,838.61	149,498.48	118,752.09	150,216.58	1,260,582.84
Net Income	**65,328.54**	**-129,140.96**	**-116,273.72**	**-173,785.42**	**173,192.19**	**420,384.57**	**103,948.62**	**-144,262.97**	**199,390.85**

Annual Budget - Comparative

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

As of: Feb 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
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	4,151.33	117,582.50	-113,431.17	821,509.05	940,660.00	-119,150.95	1,410,990.00
Development Impact Fee	0.00	6,666.67	-6,666.67	0.00	53,333.36	-53,333.36	80,000.00
Transponder Revenue	40.00	333.33	-293.33	1,680.00	2,666.68	-986.68	4,000.00
Parcel Tax Revenue	0.00	50,000.00	-50,000.00	350,777.51	400,000.00	-49,222.49	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	20.93	83.33	-62.40	7,936.09	666.68	7,269.41	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
Total INCOME	**4,212.26**	**174,665.83**	**-170,453.57**	**1,470,451.80**	**1,682,558.72**	**-212,106.92**	**2,381,222.00**
Total Operating Income	**4,212.26**	**174,665.83**	**-170,453.57**	**1,470,451.80**	**1,682,558.72**	**-212,106.92**	**2,381,222.00**
Expense							
UTILITIES							
Electricity/LS & Guard Shack	503.03	400.00	-103.03	2,983.75	3,200.00	216.25	4,800.00
Electricity/ Street Lights	768.60	802.00	33.40	6,238.12	6,416.00	177.88	9,624.00
Gas	321.47	430.00	108.53	2,496.01	3,440.00	943.99	5,160.00
Trash Services	6,991.96	6,773.17	-218.79	61,752.59	54,185.36	-7,567.23	81,278.00
Water/Sewer	757.77	724.00	-33.77	6,329.44	5,792.00	-537.44	8,688.00
Total UTILITIES	**9,342.83**	**9,129.17**	**-213.66**	**79,799.91**	**73,033.36**	**-6,766.55**	**109,550.00**
GENERAL & ADMIN							
Security/Allied Contract	50,299.94	50,535.92	235.98	378,624.74	404,287.36	25,662.62	606,431.00
Security/DwellingLIVE Lic Fee	722.83	670.00	-52.83	5,713.78	5,360.00	-353.78	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	944.08	166.67	-777.41	1,888.16	1,333.36	-554.80	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	200.04	241.67	41.63	1,988.91	1,933.36	-55.55	2,900.00
Security/Radar Certification	0.00	41.67	41.67	0.00	333.36	333.36	500.00
Security/Transponders	0.00	200.00	200.00	1,180.95	1,600.00	419.05	2,400.00
Security/Trans (Reader Service)	0.00	323.67	323.67	2,457.50	2,589.36	131.86	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	990.00	227.50	-762.50	1,485.00	1,820.00	335.00	2,730.00
Communications-Phone/ Internet	363.34	431.67	68.33	3,383.57	3,453.36	69.79	5,180.00
Bank Charges	30.96	35.00	4.04	603.71	280.00	-323.71	420.00
Auditing Services (RAMS)	0.00	0.00	0.00	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	33.36	33.36	50.00
Equipment - Copy Machine Lease	192.88	220.00	27.12	1,543.04	1,760.00	216.96	2,640.00
Document Management	0.00	25.00	25.00	0.00	200.00	200.00	300.00
Legal Fees/Owen/ Schwerdtfeger	2,730.00	1,666.67	-1,063.33	62,543.11	13,333.36	-49,209.75	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)	265.88	942.58	676.70	10,557.96	7,540.68	-3,017.28	11,311.00
MHTL Survey/LCP Committee	7,500.00	0.00	-7,500.00	7,500.00	17,000.00	9,500.00	17,000.00
Property Management Contract	2,300.00	2,341.67	41.67	18,400.00	18,733.36	333.36	28,100.00
Photo Copying	0.00	125.00	125.00	1,270.57	1,000.00	-270.57	1,500.00
Office Equip (Computer, Etc)	0.00	394.17	394.17	856.00	3,153.36	2,297.36	4,730.00
Office Supplies	63.57	208.33	144.76	1,354.51	1,666.68	312.17	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	1,333.36	1,333.36	2,000.00
Notices to Community	0.00	141.67	141.67	0.00	1,133.36	1,133.36	1,700.00
Website Hosting	0.00	275.00	275.00	642.38	2,200.00	1,557.62	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	3,870.00	3,000.00	-870.00	4,500.00
Total GENERAL & ADMIN	**66,728.52**	**59,759.70**	**-6,968.82**	**623,269.05**	**617,519.68**	**-5,749.37**	**856,558.00**
LANDSCAPE MAINTENANCE							
Landscape Contract (Western)	2,500.00	2,500.00	0.00	20,000.00	20,000.00	0.00	30,000.00
Landscape Extras (Western)	0.00	358.33	358.33	2,030.00	2,866.68	836.68	4,300.00
Landscape Misc (Luna & McGee)	0.00	362.50	362.50	374.69	2,900.00	2,525.31	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)	0.00	166.67	166.67	1,580.00	1,333.36	-246.64	2,000.00
Wht Fly / Bamboo Trmnt RPW	0.00	458.33	458.33	2,750.00	3,666.68	916.68	5,500.00
Total LANDSCAPE MAINTENANCE	**2,500.00**	**3,845.83**	**1,345.83**	**30,514.69**	**36,456.72**	**5,942.03**	**51,840.00**
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	225.00	0.00	-225.00	3,209.03	3,500.00	290.97	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	666.68	191.68	1,000.00
Painting/Re-OilingWoodwork	0.00	1,333.33	1,333.33	300.00	10,666.68	10,366.68	16,000.00
Plumbing Repair	450.00	100.00	-350.00	3,244.91	800.00	-2,444.91	1,200.00
Roof Repair	0.00	83.33	83.33	0.00	666.68	666.68	1,000.00
Block Wall & Fence Repair	0.00	1,350.00	1,350.00	11,110.00	10,800.00	-310.00	16,200.00
Beach Cleanup	0.00	1,250.00	1,250.00	1,725.00	10,000.00	8,275.00	15,000.00
Computer Consultant	239.00	230.00	-9.00	1,852.00	1,840.00	-12.00	2,760.00
Gate Repairs/Maint. (ALL)	0.00	167.33	167.33	3,020.76	1,338.68	-1,682.08	2,008.00
Street Sweeping	0.00	1,322.50	1,322.50	7,710.00	10,580.00	2,870.00	15,870.00
Driveway Pressure Wash	0.00	242.00	242.00	1,452.00	1,936.00	484.00	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	1,166.68	563.32	1,750.00
Misc Maintenance	240.00	450.83	210.83	4,844.25	3,606.68	-1,237.57	5,410.00
Drain/Catch Basin/Filter Maint	6,505.05	1,004.33	-5,500.72	20,880.05	8,034.68	-12,845.37	12,052.00
Pavement Maintenance	0.00	6,666.67	6,666.67	0.00	53,333.36	53,333.36	80,000.00
Pest Control	530.00	611.00	81.00	8,747.00	9,441.00	694.00	11,885.00
Signage	0.00	25.00	25.00	376.23	200.00	-176.23	300.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Small Tools & Equipment	18.21	37.50	19.29	1,356.72	300.00	-1,056.72	450.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	2,000.00	2,000.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	**8,207.26**	**15,352.98**	**7,145.72**	**79,642.31**	**139,627.12**	**59,984.81**	**201,229.00**
PLANNED IMPROVEMENTS							
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	2,000.00	2,000.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	2,666.68	2,666.68	4,000.00
Storage Bldg. Annex to Office	0.00	5,833.33	5,833.33	0.00	46,666.68	46,666.68	70,000.00
Storm Drain Repairs from High Tides	0.00	833.33	833.33	0.00	6,666.68	6,666.68	10,000.00
Total PLANNED IMPROVEMENTS	**0.00**	**7,249.99**	**7,249.99**	**0.00**	**58,000.04**	**58,000.04**	**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	248.28	258.17	9.89	2,224.89	2,065.36	-159.53	3,098.00
Payroll Tax Expense	1,138.14	1,164.75	26.61	8,940.34	9,318.00	377.66	13,977.00
Salary/Wages (Manager)	8,832.68	8,816.25	-16.43	70,661.42	70,530.00	-131.42	105,795.00
Salary/Wages (Admin Asstnt)	4,105.50	4,125.33	19.83	34,858.50	33,002.68	-1,855.82	49,504.00
Health Insurance	2,472.10	2,304.00	-168.10	18,537.09	18,432.00	-105.09	27,648.00
Training/Seminars/Travel/ Meals	12.14	112.50	100.36	556.80	900.00	343.20	1,350.00
Total EMPLOYEE EXPENSES	**16,808.84**	**16,781.00**	**-27.84**	**136,033.27**	**136,246.04**	**212.77**	**203,370.00**
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	39,795.58	39,795.58	0.00	318,364.68	318,364.68	477,547.00
Shoreline Protection Consultants	43,981.63	20,833.33	-23,148.30	248,275.88	166,666.68	-81,609.20	250,000.00
Shoreline Protection Engineering	2,647.50	6,250.00	3,602.50	28,483.50	50,000.00	21,516.50	75,000.00
Total NON-OPERATIONAL ITEMS	**46,629.13**	**66,878.91**	**20,249.78**	**276,759.38**	**535,031.36**	**258,271.98**	**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	**150,216.58**	**178,997.58**	**28,781.00**	**1,260,582.84**	**1,630,477.32**	**369,894.48**	**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	4,212.26	174,665.83	-170,453.57	1,470,451.80	1,682,558.72	-212,106.92	2,381,222.00
Total Operating Expense	150,216.58	178,997.58	28,781.00	1,260,582.84	1,630,477.32	369,894.48	2,381,222.00
NOI - Net Operating Income	**-146,004.32**	**-4,331.75**	**-141,672.57**	**209,868.96**	**52,081.40**	**157,787.56**	**0.00**
Total Income	4,212.26	174,665.83	-170,453.57	1,470,451.80	1,682,558.72	-212,106.92	2,381,222.00
Total Expense	150,216.58	178,997.58	28,781.00	1,260,582.84	1,630,477.32	369,894.48	2,381,222.00
Net Income	**-146,004.32**	**-4,331.75**	**-141,672.57**	**209,868.96**	**52,081.40**	**157,787.56**	**0.00**

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	$74,631.34

HOA CHECKING - XXXXXX2066

Account Summary

Date	Description	Amount
02/01/2025	**Beginning Balance**	**$207,111.93**
	6 Credit(s) This Period	$2,013.17
	56 Debit(s) This Period	$134,493.76
02/28/2025	**Ending Balance**	**$74,631.34**

Deposits

Date	Description	Amount
02/07/2025	MOBILE DEPOSIT	$20.00
02/20/2025	MOBILE DEPOSIT	$20.00

Electronic Credits

Date	Description	Amount
02/03/2025	XX8660 ADJ CREDIT AMAZON MKTPLACE Amzn.com/bill WA 00000000 037663	$17.19
02/14/2025	Compass Property Net Settle 000023181820474	$129.80
02/24/2025	LOCKBOX DEPOSIT	$84.83
02/25/2025	APPFOLIO VV9T 8666481536	$1,741.35

Electronic Debits

Date	Description	Amount
02/03/2025	XX8660 POS CHK PURCHAS STAPLES 00 SAN JUAN CAPI CA 001 097499	$40.91
02/04/2025	Compass Property Settlement 000023119359914	$2,300.00
02/05/2025	DWELLINGLIVE ACH 8009924384 0350000133	$20.00
02/05/2025	DWELLINGLIVE ACH 8009924384 0350000145	$702.83
02/05/2025	1800 CALPERS 100000017801185	$2,472.10
02/06/2025	XX8611 POS CHK PURCHAS SHERWIN-WILLIAMS DANA POINT CA 05917758 054409	$18.21
02/07/2025	XX8660 DDA RECURR Adobe San Jose CA 00000000 5Z94TZNK4EL2	$239.88

HOA CHECKING - XXXXXX2066 (continued)

Electronic Debits (continued)

Date	Description	Amount
02/07/2025	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 51818539 018539	$455.00
02/10/2025	SD GAS & ELEC PAID SDGER 005194379635	$23.04
02/10/2025	USBEquipFinance CNTRCT PMT 500-0656919-000	$192.88
02/10/2025	SD GAS & ELEC PAID SDGER 008454115307	$503.03
02/11/2025	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 000595	$26.00
02/12/2025	SOCALGAS SIMPLEPAY 058140308279059	$321.47
02/13/2025	SOUTH COAST WATE SOUTH COAS H5C11G5041795	$57.91
02/13/2025	SOUTH COAST WATE SOUTH COAS I5C11G4158966	$76.82
02/13/2025	CAPISTRANO BAY C IMPOUND TP4264	$135.29
02/13/2025	CITI AUTOPAY PAYMENT 221618251270104	$200.04
02/13/2025	SOUTH COAST WATE SOUTH COAS C5C11G4339065	$478.12
02/13/2025	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	$1,951.66
02/13/2025	CAPISTRANO BAY C IMPOUND TP4264	$5,037.98
02/14/2025	SOUTH COAST WATE SOUTH COAS B5C12H5046553	$144.92
02/18/2025	COX COMM ORG BANK DRAFT CqGPemLyvpqtvyq	$363.34
02/18/2025	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 066216	$39.85
02/18/2025	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 65702877 002877	$75.00
02/20/2025	SD GAS & ELEC PAID SDGER 005466041355	$745.56
02/20/2025	XX8660 POS CHK PURCHAS SP CALSENTRY CALSENTRY.COM CA OMEN7NVK 029647	$944.08
02/26/2025	CR & R INCORPORA CRR INCORP 8300127893	$613.55
02/26/2025	CR & R INCORPORA CRR INCORP 8300092766	$5,228.41
02/27/2025	XX8611 POS CHK PURCHAS KELLYS DONUTS SAN CLEMENTE CA 80616498 460880	$12.14
02/28/2025	CAPISTRANO BAY C IMPOUND TP4264	$112.99
02/28/2025	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	$1,929.19
02/28/2025	CAPISTRANO BAY C IMPOUND TP4264	$5,157.49

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1951	02/10/2025	$570.00	1969*	02/04/2025	$48,731.58	1977	02/20/2025	$225.00
1956*	02/20/2025	$675.00	1970	02/10/2025	$125.00	1978	02/25/2025	$2,730.00
1958*	02/04/2025	$270.00	1971	02/07/2025	$323.25	1979	02/28/2025	$239.00
1959	02/03/2025	$390.00	1972	02/06/2025	$7,075.00	1980	02/19/2025	$450.00
1960	02/03/2025	$800.00	1973	02/20/2025	$3,250.05	1981	02/24/2025	$1,150.00
1961	02/11/2025	$262.50	1974	02/20/2025	$19,402.50	1982	02/18/2025	$240.00
1962	02/28/2025	$239.00	1975	02/20/2025	$746.25	1983	02/28/2025	$990.00
1964*	02/03/2025	$1,100.00	1976	02/19/2025	$7,500.00	1984	02/20/2025	$6,389.94

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
02/03/2025	$204,798.21	02/11/2025	$140,507.91	02/20/2025	$91,206.93
02/04/2025	$153,496.63	02/12/2025	$140,186.44	02/24/2025	$90,141.76
02/05/2025	$150,301.70	02/13/2025	$132,248.62	02/25/2025	$89,153.11
02/06/2025	$143,208.49	02/14/2025	$132,233.50	02/26/2025	$83,311.15
02/07/2025	$142,210.36	02/18/2025	$131,515.31	02/27/2025	$83,299.01
02/10/2025	$140,796.41	02/19/2025	$123,565.31	02/28/2025	$74,631.34

Overdraft and Returned Item Fees

	Total for this period	Total year-to-date	Previous year-to-date
Total Overdraft Fees	$0.00	$0.00	$0.00
Total Returned Item Fees	$0.00	$0.00	$0.00

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

Account Title

Capistrano Bay Community Services
District

Business Interest on Checking Summary

Account Number	[redacted]3278	Number of Enclosures	0
Beginning Balance	543,378.40	Statement Dates	2/03/25 thru 3/02/25
1 Deposits/Credits	4,151.33	Days in the statement period	28
1 Checks/Debits	30.96	Average Ledger	546,018.36
Service Charge	0.00	Interest Earned	20.94
Interest Paid	20.93	Annual Percentage Yield Returned	0.05%
Ending Balance	547,519.70	2025 Interest Paid	45.72

Deposits and Other Credits

Date	Description	Amount
2/13	County of Orange B956000928 20250211001733CAPISTRANO BAY EDI PYMNT 09100001438CCD	4,151.33
2/28	Interest Deposit	20.93

Business Interest on Checking [redacted]3278 (continued)

Checks and Other Debits

Date	Description	Amount
2/05	Account Analysis Charge	30.96-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
2/03	543,378.40	2/13	547,498.77		
2/05	543,347.44	2/28	547,519.70		

Interest Rate Summary

Date	Rate
2/02	0.050000%

End of Statement

Thank you for banking with Farmers & Merchants Bank.