Regular Meeting #715
April 29, 2025
Financial Report

ITEM 9a

FINANCIAL REPORT THROUGH

March 31, 2025

FOR APR MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 03/31/2025

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
ASSETS	
Cash	
LAIF Account	3,804.55
Operating Cash	43,062.75
Reserve Cash	506,777.14
Reserve CD Cash 1	360,598.41
Total Cash	**914,242.85**
Accounts Receivable	8,774.93
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	**3,618,645.14**
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	215,873.51
Calculated Prior Years Retained Earnings	-1,961,937.04
Total Capital	**3,618,644.74**
TOTAL LIABILITIES & CAPITAL	**3,618,645.14**

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 Mar 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	Mar 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	538.18	221,997.29
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	102,314.31	923,823.36
Development Impact Fee	-10,247.00	5,358.00	4,889.00	0.00	0.00	0.00	0.00	0.00	600.00	600.00
Transponder Revenue	0.00	740.00	440.00	20.00	140.00	300.00	0.00	40.00	820.00	2,500.00
Parcel Tax Revenue	0.00	0.00	0.00	0.00	143,190.78	147,538.96	60,047.77	0.00	56,968.30	407,745.81
Proceeds from the Sale of Capital Assets	0.00	0.00	0.00	-230.00	2,580.00	0.00	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	3,277.95	11,214.04
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	46,035.00	2,565.00	540.00	1,215.00	50,355.00
Late Fees/Misc Revenue/Parking Fee	350.00	150.00	621.93	0.00	250.00	0.00	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	0.00	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**	**165,733.74**	**1,625,707.43**
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**	**165,733.74**	**1,625,707.43**
Expense										
UTILITIES										
Electricity/LS & Guard Shack	321.70	304.79	328.47	344.19	288.97	370.83	521.77	503.03	469.06	3,452.81
Electricity/ Street	779.82	779.82	779.82	779.82	783.38	783.43	783.43	768.60	818.21	7,056.33

Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Total
Lights										
Gas	355.26	322.85	326.87	345.04	278.17	261.67	284.68	321.47	212.83	2,708.84
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	7,440.64	69,193.23
Water/Sewer	753.36	874.09	830.07	943.19	870.47	542.93	757.56	757.77	652.52	6,981.96
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**	**9,593.26**	**89,393.17**
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	50,299.94	428,924.68
Security/ DwellingLIVE Lic Fee	669.36	669.36	669.36	702.83	724.38	777.83	777.83	722.83	722.83	6,436.61
Security/ DwellingLIVE Guest Passes	0.00	944.08	0.00	0.00	0.00	0.00	0.00	944.08	0.00	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	0.00	13,500.00
Security/ Contingencies	68.49	230.89	72.76	326.25	443.82	109.55	537.11	200.04	343.67	2,332.58
Security/ Transponders	0.00	1,180.95	0.00	0.00	0.00	0.00	0.00	0.00	1,141.95	2,322.90
Security/Trans (Reader Service)	0.00	0.00	0.00	0.00	2,457.50	0.00	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	0.00	755.08
Security/ Surveillance Camara	0.00	495.00	0.00	0.00	0.00	0.00	0.00	990.00	0.00	1,485.00
Communications-Phone/Internet	362.50	362.83	362.80	842.80	363.06	363.13	363.11	363.34	363.36	3,746.93
Bank Charges	29.87	62.21	60.99	112.10	118.93	124.40	64.25	30.96	44.62	648.33
Auditing Services (RAMS)	0.00	0.00	0.00	3,750.00	7,500.00	0.00	1,100.00	0.00	470.00	12,820.00
Contibution-CBRA Annual Mtg	0.00	3,000.00	0.00	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	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	192.88	1,735.92
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	76.62	62,619.73
Liability Ins/EQ-	25,722.08	0.00	0.00	0.00	0.00	-891.00	0.00	0.00	0.00	24,831.08

Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Total
Flood										
Memberships (LAFCO/Carb/ CSDA)	3,128.21	26.00	26.00	414.88	6,188.99	266.00	242.00	265.88	26.00	10,583.96
MHTL Survey/LCP Committee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00	0.00	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	2,300.00	20,700.00
Photo Copying	0.00	0.00	39.49	743.47	0.00	0.00	487.61	0.00	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	0.00	856.00
Office Supplies	0.00	177.11	411.43	141.73	12.92	278.42	269.33	63.57	260.84	1,615.35
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	0.00	50,969.00	0.00	0.00	0.00	0.00	50,969.00
Notices to Community	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	514.06	514.06
Website Hosting	0.00	0.00	0.00	402.50	239.88	0.00	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	0.00	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**	**56,756.77**	**680,025.82**
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	2,500.00	22,500.00
Landscape Extras (Western)	900.00	0.00	0.00	0.00	980.00	150.00	0.00	0.00	440.00	2,470.00
Landscape Misc (Luna & McGee)	0.00	365.00	0.00	9.69	0.00	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	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	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	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**	**2,940.00**	**33,454.69**
GENERAL REPAIRS & MAINTENANCE										
Lighting	2,650.00	0.00	0.00	0.00	334.03	0.00	0.00	225.00	361.34	3,570.37

Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Total
Maintenance for LS										
Lighting/Holiday @ Gate Entry	0.00	0.00	0.00	4,368.00	4,368.00	0.00	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	0.00	475.00
Painting/Re-OilingWoodwork	0.00	0.00	300.00	0.00	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	0.00	3,244.91
Block Wall & Fence Repair	0.00	0.00	0.00	0.00	0.00	11,110.00	0.00	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	450.00	2,175.00
Computer Consultant	229.00	229.00	229.00	229.00	229.00	229.00	239.00	239.00	239.00	2,091.00
Gate Repairs/ Maint. (ALL)	0.00	0.00	0.00	0.00	167.70	2,495.00	358.06	0.00	1,925.09	4,945.85
Street Sweeping	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	0.00	0.00	3,855.00	11,565.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	0.00	0.00	726.00	2,178.00
Mutt Mitt Disposable Bags	0.00	0.00	603.36	0.00	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	590.00	5,434.25
Drain/Catch Basin/ Filter Maint	0.00	0.00	0.00	12,240.00	1,995.00	0.00	140.00	6,505.05	6,008.79	26,888.84
Pest Control	488.00	488.00	488.00	5,038.00	334.00	851.00	530.00	530.00	530.00	9,277.00
Signage	259.70	0.00	116.53	0.00	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	0.00	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**	**14,685.22**	**94,327.53**
PLANNED IMPROVEMENTS										
Storm Drain Repairs from High Tides	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00	7,500.00
Total PLANNED IMPROVEMENTS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**7,500.00**	**7,500.00**
EMPLOYEE EXPENSES										
Workers Comp Insurance	1,164.27	0.00	-910.04	0.00	0.00	0.00	0.00	0.00	0.00	254.23

Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Total
Payroll Processing Fees	248.28	239.28	257.28	248.28	239.28	495.93	248.28	248.28	267.55	2,492.44
Payroll Tax Expense	969.80	916.17	918.69	1,245.51	972.86	1,031.39	1,747.78	1,138.14	985.22	9,925.56
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	8,832.68	79,494.10
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	4,046.00	38,904.50
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	2,472.10	21,009.19
Training/Seminars/ Travel/Meals	0.00	318.00	95.08	10.42	34.28	27.43	59.45	12.14	32.21	589.01
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**	**16,635.76**	**152,669.03**
NON-OPERATIONAL ITEMS										
Shoreline Protection Consultants	0.00	37,558.75	31,975.00	49,948.90	33,638.78	29,580.00	21,592.82	43,981.63	49,277.00	297,552.88
Shoreline Protection Engineering	0.00	0.00	0.00	4,303.00	5,048.00	12,336.00	4,149.00	2,647.50	588.00	29,071.50
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**	**49,865.00**	**326,624.38**
LAND										
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	20,002.66	0.00	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	0.00	14,561.57
Total LAND	**0.00**	**0.00**	**0.00**	**0.00**	**34,564.23**	**0.00**	**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**	**157,976.01**	**1,418,558.85**
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**	**7,757.73**	**207,148.58**
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	165,733.74	1,625,707.43
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	157,976.01	1,418,558.85
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**	**7,757.73**	**207,148.58**

Annual Budget - Comparative

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

As of: Mar 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	102,314.31	117,582.50	-15,268.19	923,823.36	1,058,242.50	-134,419.14	1,410,990.00
Development Impact Fee	600.00	6,666.66	-6,066.66	600.00	60,000.02	-59,400.02	80,000.00
Transponder Revenue	820.00	333.33	486.67	2,500.00	3,000.01	-500.01	4,000.00
Parcel Tax Revenue	56,968.30	50,000.00	6,968.30	407,745.81	450,000.00	-42,254.19	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	3,277.95	83.33	3,194.62	11,214.04	750.01	10,464.03	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	**163,980.56**	**174,665.82**	**-10,685.26**	**1,634,432.36**	**1,857,224.54**	**-222,792.18**	**2,381,222.00**
Total Operating Income	**163,980.56**	**174,665.82**	**-10,685.26**	**1,634,432.36**	**1,857,224.54**	**-222,792.18**	**2,381,222.00**
Expense							
UTILITIES							
Electricity/LS & Guard Shack	469.06	400.00	-69.06	3,452.81	3,600.00	147.19	4,800.00
Electricity/ Street Lights	818.21	802.00	-16.21	7,056.33	7,218.00	161.67	9,624.00
Gas	212.83	430.00	217.17	2,708.84	3,870.00	1,161.16	5,160.00
Trash Services	7,440.64	6,773.16	-667.48	69,193.23	60,958.52	-8,234.71	81,278.00
Water/Sewer	652.52	724.00	71.48	6,981.96	6,516.00	-465.96	8,688.00
Total UTILITIES	**9,593.26**	**9,129.16**	**-464.10**	**89,393.17**	**82,162.52**	**-7,230.65**	**109,550.00**
GENERAL & ADMIN							
Security/Allied Contract	50,299.94	50,535.91	235.97	428,924.68	454,823.27	25,898.59	606,431.00
Security/DwellingLIVE Lic Fee	722.83	670.00	-52.83	6,436.61	6,030.00	-406.61	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	166.66	166.66	1,888.16	1,500.02	-388.14	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	343.67	241.66	-102.01	2,332.58	2,175.02	-157.56	2,900.00
Security/Radar Certification	0.00	41.66	41.66	0.00	375.02	375.02	500.00
Security/Transponders	1,141.95	200.00	-941.95	2,322.90	1,800.00	-522.90	2,400.00
Security/Trans (Reader Service)	0.00	323.66	323.66	2,457.50	2,913.02	455.52	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	1,485.00	2,047.50	562.50	2,730.00
Communications-Phone/ Internet	363.36	431.66	68.30	3,746.93	3,885.02	138.09	5,180.00
Bank Charges	44.62	35.00	-9.62	648.33	315.00	-333.33	420.00
Auditing Services (RAMS)	470.00	0.00	-470.00	12,820.00	13,820.00	1,000.00	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	4.16	4.16	0.00	37.52	37.52	50.00
Equipment - Copy Machine Lease	192.88	220.00	27.12	1,735.92	1,980.00	244.08	2,640.00
Document Management	0.00	25.00	25.00	0.00	225.00	225.00	300.00
Legal Fees/Owen/ Schwerdtfeger	76.62	1,666.66	1,590.04	62,619.73	15,000.02	-47,619.71	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)	26.00	942.58	916.58	10,583.96	8,483.26	-2,100.70	11,311.00
MHTL Survey/LCP Committee	0.00	0.00	0.00	7,500.00	17,000.00	9,500.00	17,000.00
Property Management Contract	2,300.00	2,341.66	41.66	20,700.00	21,075.02	375.02	28,100.00
Photo Copying	0.00	125.00	125.00	1,270.57	1,125.00	-145.57	1,500.00
Office Equip (Computer, Etc)	0.00	394.16	394.16	856.00	3,547.52	2,691.52	4,730.00
Office Supplies	260.84	208.33	-52.51	1,615.35	1,875.01	259.66	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	166.66	166.66	0.00	1,500.02	1,500.02	2,000.00
Notices to Community	514.06	141.66	-372.40	514.06	1,275.02	760.96	1,700.00
Website Hosting	0.00	275.00	275.00	642.38	2,475.00	1,832.62	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	0.00	375.00	375.00	3,870.00	3,375.00	-495.00	4,500.00
Total GENERAL & ADMIN	**56,756.77**	**59,759.58**	**3,002.81**	**680,025.82**	**677,279.26**	**-2,746.56**	**856,558.00**
LANDSCAPE MAINTENANCE							
Landscape Contract (Western)	2,500.00	2,500.00	0.00	22,500.00	22,500.00	0.00	30,000.00
Landscape Extras (Western)	440.00	358.33	-81.67	2,470.00	3,225.01	755.01	4,300.00
Landscape Misc (Luna & McGee)	0.00	362.50	362.50	374.69	3,262.50	2,887.81	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	166.66	166.66	1,580.00	1,500.02	-79.98	2,000.00
Wht Fly / Bamboo Trmnt RPW	0.00	458.33	458.33	2,750.00	4,125.01	1,375.01	5,500.00
Total LANDSCAPE MAINTENANCE	**2,940.00**	**3,845.82**	**905.82**	**33,454.69**	**40,302.54**	**6,847.85**	**51,840.00**
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	361.34	0.00	-361.34	3,570.37	3,500.00	-70.37	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	750.01	275.01	1,000.00
Painting/Re-OilingWoodwork	0.00	1,333.33	1,333.33	300.00	12,000.01	11,700.01	16,000.00
Plumbing Repair	0.00	100.00	100.00	3,244.91	900.00	-2,344.91	1,200.00
Roof Repair	0.00	83.33	83.33	0.00	750.01	750.01	1,000.00
Block Wall & Fence Repair	0.00	1,350.00	1,350.00	11,110.00	12,150.00	1,040.00	16,200.00
Beach Cleanup	450.00	1,250.00	800.00	2,175.00	11,250.00	9,075.00	15,000.00
Computer Consultant	239.00	230.00	-9.00	2,091.00	2,070.00	-21.00	2,760.00
Gate Repairs/Maint. (ALL)	1,925.09	167.33	-1,757.76	4,945.85	1,506.01	-3,439.84	2,008.00
Street Sweeping	3,855.00	1,322.50	-2,532.50	11,565.00	11,902.50	337.50	15,870.00
Driveway Pressure Wash	726.00	242.00	-484.00	2,178.00	2,178.00	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	1,312.51	709.15	1,750.00
Misc Maintenance	590.00	450.83	-139.17	5,434.25	4,057.51	-1,376.74	5,410.00
Drain/Catch Basin/Filter Maint	6,008.79	1,004.33	-5,004.46	26,888.84	9,039.01	-17,849.83	12,052.00
Pavement Maintenance	0.00	6,666.66	6,666.66	0.00	60,000.02	60,000.02	80,000.00
Pest Control	530.00	611.00	81.00	9,277.00	10,052.00	775.00	11,885.00
Signage	0.00	25.00	25.00	376.23	225.00	-151.23	300.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Small Tools & Equipment	0.00	37.50	37.50	1,356.72	337.50	-1,019.22	450.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	2,250.00	2,250.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	**14,685.22**	**15,352.97**	**667.75**	**94,327.53**	**154,980.09**	**60,652.56**	**201,229.00**
PLANNED IMPROVEMENTS							
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	2,250.00	2,250.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	3,000.01	3,000.01	4,000.00
Storage Bldg. Annex to Office	0.00	5,833.33	5,833.33	0.00	52,500.01	52,500.01	70,000.00
Storm Drain Repairs from High Tides	7,500.00	833.33	-6,666.67	7,500.00	7,500.01	0.01	10,000.00
Total PLANNED IMPROVEMENTS	**7,500.00**	**7,249.99**	**-250.01**	**7,500.00**	**65,250.03**	**57,750.03**	**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	267.55	258.16	-9.39	2,492.44	2,323.52	-168.92	3,098.00
Payroll Tax Expense	985.22	1,164.75	179.53	9,925.56	10,482.75	557.19	13,977.00
Salary/Wages (Manager)	8,832.68	8,816.25	-16.43	79,494.10	79,346.25	-147.85	105,795.00
Salary/Wages (Admin Asstnt)	4,046.00	4,125.33	79.33	38,904.50	37,128.01	-1,776.49	49,504.00
Health Insurance	2,472.10	2,304.00	-168.10	21,009.19	20,736.00	-273.19	27,648.00
Training/Seminars/Travel/ Meals	32.21	112.50	80.29	589.01	1,012.50	423.49	1,350.00
Total EMPLOYEE EXPENSES	**16,635.76**	**16,780.99**	**145.23**	**152,669.03**	**153,027.03**	**358.00**	**203,370.00**
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	39,795.58	39,795.58	0.00	358,160.26	358,160.26	477,547.00
Shoreline Protection Consultants	49,277.00	20,833.33	-28,443.67	297,552.88	187,500.01	-110,052.87	250,000.00
Shoreline Protection Engineering	588.00	6,250.00	5,662.00	29,071.50	56,250.00	27,178.50	75,000.00
Total NON-OPERATIONAL ITEMS	**49,865.00**	**66,878.91**	**17,013.91**	**326,624.38**	**601,910.27**	**275,285.89**	**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	**157,976.01**	**178,997.42**	**21,021.41**	**1,418,558.85**	**1,809,474.74**	**390,915.89**	**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	163,980.56	174,665.82	-10,685.26	1,634,432.36	1,857,224.54	-222,792.18	2,381,222.00
Total Operating Expense	157,976.01	178,997.42	21,021.41	1,418,558.85	1,809,474.74	390,915.89	2,381,222.00
NOI - Net Operating Income	**6,004.55**	**-4,331.60**	**10,336.15**	**215,873.51**	**47,749.80**	**168,123.71**	**0.00**
Total Income	163,980.56	174,665.82	-10,685.26	1,634,432.36	1,857,224.54	-222,792.18	2,381,222.00
Total Expense	157,976.01	178,997.42	21,021.41	1,418,558.85	1,809,474.74	390,915.89	2,381,222.00
Net Income	**6,004.55**	**-4,331.60**	**10,336.15**	**215,873.51**	**47,749.80**	**168,123.71**	**0.00**

Sunwest Bank

2050 Main Street, Suite 300
Irvine, CA 92614

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

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

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	$99,591.94

HOA CHECKING - XXXXXX2066

Account Summary

Date	Description	Amount
03/01/2025	**Beginning Balance**	**$74,631.34**
	7 Credit(s) This Period	$203,173.18
	55 Debit(s) This Period	$178,212.58
03/31/2025	**Ending Balance**	**$99,591.94**

Deposits

Date	Description	Amount
03/19/2025	DEPOSIT	$820.00
03/28/2025	MOBILE DEPOSIT	$300.00
03/31/2025	MOBILE DEPOSIT	$300.00

Electronic Credits

Date	Description	Amount
03/03/2025	Wire Transfer In 83908087 CAPISTRANO BAY COMMUNITY SERVICES	$200,000.00
03/21/2025	APPFOLIO VV9T 8666481536	$943.18
03/26/2025	LOCKBOX DEPOSIT	$405.00
03/31/2025	LOCKBOX DEPOSIT	$405.00

Electronic Debits

Date	Description	Amount
03/03/2025	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 070507	$9.69
03/04/2025	Compass Property Settlement 000023360951114	$2,300.00
03/05/2025	DWELLINGLIVE ACH 8009924384 0630002403	$20.00
03/05/2025	DWELLINGLIVE ACH 8009924384 0630002381	$702.83
03/06/2025	1800 CALPERS 100000017835566	$2,472.10
03/07/2025	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 53290075 090075	$455.00

HOA CHECKING - XXXXXX2066 (continued)

Electronic Debits (continued)

Date	Description	Amount
03/10/2025	USBEquipFinance CNTRCT PMT 500-0656919-000	$192.88
03/10/2025	XX8660 POS CHK PURCHAS STATERBROS149 SAN CLEMENTE CA 27054638 054638	$3.76
03/10/2025	XX8660 POS CHK PURCHAS AMAZON MKTPL* 500 Amzn.com/bill WA 00000000 012347	$25.08
03/11/2025	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 000621	$26.00
03/12/2025	SD GAS & ELEC PAID SDGER 005194379635	$24.11
03/12/2025	SOCALGAS SIMPLEPAY 058140308279059	$212.83
03/12/2025	SD GAS & ELEC PAID SDGER 008454115307	$469.06
03/13/2025	Compass Property Settlement 000023440929566	$299.64
03/13/2025	CITI AUTOPAY PAYMENT 221642400970151	$343.67
03/14/2025	SOUTH COAST WATE SOUTH COAS L5D12H1453300	$49.83
03/14/2025	SOUTH COAST WATE SOUTH COAS B5D12H0521684	$76.82
03/14/2025	CAPISTRANO BAY C IMPOUND TP4264	$140.69
03/14/2025	SOUTH COAST WATE SOUTH COAS L5D12H0702487	$377.12
03/14/2025	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	$1,805.71
03/14/2025	CAPISTRANO BAY C IMPOUND TP4264	$4,998.14
03/17/2025	SOUTH COAST WATE SOUTH COAS E5D13H5756329	$148.75
03/17/2025	XX8660 POS CHK PURCHAS USPS PO 05199905 CAPO BEACH CA 00000000 095634	$11.15
03/17/2025	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 62112286 012286	$75.00
03/18/2025	COX COMM ORG BANK DRAFT bnTu5r75VTR5tYJ	$363.36
03/20/2025	SD GAS & ELEC PAID SDGER 005466041355	$794.10
03/24/2025	XX8660 POS CHK PURCHAS SMART AND FINAL CAPISTRANO BE CA 399 061 008126	$32.21
03/24/2025	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 066774	$108.26
03/26/2025	CR & R INCORPORA CRR INCORP 8300127893	$613.55
03/26/2025	CR & R INCORPORA CRR INCORP 8300092766	$5,227.09
03/31/2025	CAPISTRANO BAY C IMPOUND TP4264	$126.86
03/31/2025	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	$1,902.56
03/31/2025	Compass Property Settlement 000023548841338	$2,767.40
03/31/2025	CAPISTRANO BAY C IMPOUND TP4264	$5,157.49
03/31/2025	XX8660 POS CHK PURCHAS Staples Inc staples.com MA 00000000 023930	$114.05

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1985	03/14/2025	$3,255.00	1992	03/28/2025	$4,581.00	1999	03/19/2025	$9,100.00
1986	03/03/2025	$50,299.94	1993	03/20/2025	$42,785.00	2000	03/19/2025	$470.00
1987	03/04/2025	$2,305.00	1994	03/20/2025	$746.25	2001	03/17/2025	$240.00
1988	03/04/2025	$17,442.94	1995	03/20/2025	$588.00	2002	03/20/2025	$6,008.79
1989	03/10/2025	$125.00	1996	03/19/2025	$800.00	2003	03/24/2025	$992.00
1990	03/06/2025	$2,500.00	1997	03/19/2025	$76.62	2004	03/21/2025	$2,868.75
1991	03/06/2025	$342.50	1998	03/27/2025	$239.00			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
03/03/2025	$224,321.71	03/12/2025	$194,702.62	03/21/2025	$120,043.41
03/04/2025	$202,273.77	03/13/2025	$194,059.31	03/24/2025	$118,910.94
03/05/2025	$201,550.94	03/14/2025	$183,356.00	03/26/2025	$113,475.30
03/06/2025	$196,236.34	03/17/2025	$182,881.10	03/27/2025	$113,236.30
03/07/2025	$195,781.34	03/18/2025	$182,517.74	03/28/2025	$108,955.30
03/10/2025	$195,434.62	03/19/2025	$172,891.12	03/31/2025	$99,591.94
03/11/2025	$195,408.62	03/20/2025	$121,968.98		

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	547,519.70	Statement Dates	3/03/25 thru 3/31/25
1 Deposits/Credits	159,282.61	Days in the statement period	29
2 Checks/Debits	200,044.62	Average Ledger	451,835.72
Service Charge	0.00	Interest Earned	17.95
Interest Paid	19.45	Annual Percentage Yield Returned	0.05%
Ending Balance	506,777.14	2025 Interest Paid	65.17

Deposits and Other Credits

Date	Description	Amount
3/13	County of Orange B956000928 20250311001767CAPISTRANO BAY EDI PYMNT 09100001512CCD	159,282.61
3/31	Interest Deposit	19.45

Business Interest on Checking [redacted]3278 (continued)

Checks and Other Debits

Date	Description	Amount
3/03	OLB Outgoing Wire-eNotice Sunwest Bank 000000000 20250303L2LFFM1C000251	200,000.00-
3/05	Account Analysis Charge	44.62-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
3/03	347,519.70	3/13	506,757.69		
3/05	347,475.08	3/31	506,777.14		

Interest Rate Summary

Date	Rate
3/02	0.050000%

End of Statement

Thank you for banking with Farmers & Merchants Bank.