Regular Meeting #716
May 29, 2025
Financial Report

ITEM 9a

FINANCIAL REPORT THROUGH

April 30, 2025

FOR MAY MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 04/30/2025

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	3,846.40
Operating Cash	133,914.00
Reserve Cash	863,123.49
Reserve CD Cash 1	360,598.41
Total Cash	**1,361,482.30**
Accounts Receivable	6,348.58
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	**4,063,458.24**
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	660,686.61
Calculated Prior Years Retained Earnings	-1,961,937.04
Total Capital	**4,063,457.84**
TOTAL LIABILITIES & CAPITAL	**4,063,458.24**

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 Apr 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	Apr 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	1,076.35	223,073.64
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	425,732.66	1,349,556.02
Development Impact Fee	-10,247.00	5,358.00	4,889.00	0.00	0.00	0.00	0.00	0.00	600.00	11,860.00	12,460.00
Transponder Revenue	0.00	740.00	440.00	20.00	140.00	300.00	0.00	40.00	820.00	0.00	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	141,650.77	549,396.58
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	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	25.06	11,239.10
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	1,350.00	51,705.00
Late Fees/ Misc Revenue/ Parking Fee	350.00	150.00	621.93	0.00	250.00	0.00	0.00	0.00	0.00	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	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**	**581,694.84**	**2,207,402.27**
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**	**581,694.84**	**2,207,402.27**

Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Total
Expense											
UTILITIES											
Electricity/LS & Guard Shack	321.70	304.79	328.47	344.19	288.97	370.83	521.77	503.03	469.06	467.89	3,920.70
Electricity/ Street Lights	779.82	779.82	779.82	779.82	783.38	783.43	783.43	768.60	818.21	818.76	7,875.09
Gas	355.26	322.85	326.87	345.04	278.17	261.67	284.68	321.47	212.83	172.43	2,881.27
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	7,840.64	77,033.87
Water/Sewer	753.36	874.09	830.07	943.19	870.47	542.93	757.56	757.77	652.52	660.60	7,642.56
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**	**9,960.32**	**99,353.49**
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	50,299.94	479,224.62
Security/ DwellingLIVE Lic Fee	669.36	669.36	669.36	702.83	724.38	777.83	777.83	722.83	722.83	702.83	7,139.44
Security/ DwellingLIVE Guest Passes	0.00	944.08	0.00	0.00	0.00	0.00	0.00	944.08	0.00	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	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	176.54	2,509.12
Security/ Transponders	0.00	1,180.95	0.00	0.00	0.00	0.00	0.00	0.00	1,141.95	0.00	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	238.50	2,696.00
Security/July 4 Allowance	755.08	0.00	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	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	363.38	4,110.31

Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Total
Bank Charges	29.87	62.21	60.99	112.10	118.93	124.40	64.25	30.96	44.62	62.14	710.47
Auditing Services (RAMS)	0.00	0.00	0.00	3,750.00	7,500.00	0.00	1,100.00	0.00	470.00	0.00	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	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	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	192.88	1,928.80
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	0.00	62,619.73
Liability Ins/ EQ-Flood	25,722.08	0.00	0.00	0.00	0.00	-891.00	0.00	0.00	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	26.00	99.00	10,682.96
MHTL Survey/LCP Committee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00	0.00	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	2,300.00	23,000.00
Photo Copying	0.00	0.00	39.49	743.47	0.00	0.00	487.61	0.00	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	0.00	856.00
Office Supplies	0.00	177.11	411.43	141.73	12.92	278.42	269.33	63.57	260.84	5.99	1,621.34
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	0.00	50,969.00	0.00	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	0.00	514.06
Website Hosting	0.00	0.00	0.00	402.50	239.88	0.00	0.00	0.00	0.00	407.76	1,050.14
Board Mtg Rm Rental/ Stipend	125.00	125.00	125.00	125.00	0.00	3,120.00	125.00	125.00	0.00	250.00	4,120.00

Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Total
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**	**55,098.96**	**735,124.78**
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	2,500.00	25,000.00
Landscape Extras (Western)	900.00	0.00	0.00	0.00	980.00	150.00	0.00	0.00	440.00	0.00	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	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	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	90.00	1,670.00
Wht Fly / Bamboo Trmnt RPW	0.00	0.00	1,950.00	0.00	0.00	0.00	800.00	0.00	0.00	1,950.00	4,700.00
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**	**4,540.00**	**37,994.69**
GENERAL REPAIRS & MAINTENANCE											
Lighting Maintenance for LS	2,650.00	0.00	0.00	0.00	334.03	0.00	0.00	225.00	361.34	226.28	3,796.65
Lighting/ Holiday @ Gate Entry	0.00	0.00	0.00	4,368.00	4,368.00	0.00	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	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	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	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	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	1,515.00	3,690.00

Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Total
Computer Consultant	229.00	229.00	229.00	229.00	229.00	229.00	239.00	239.00	239.00	239.00	2,330.00
Gate Repairs/ Maint. (ALL)	0.00	0.00	0.00	0.00	167.70	2,495.00	358.06	0.00	1,925.09	0.00	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	1,285.00	12,850.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	0.00	0.00	726.00	242.00	2,420.00
Mutt Mitt Disposable Bags	0.00	0.00	603.36	0.00	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	240.00	5,674.25
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	0.00	26,888.84
Pest Control	488.00	488.00	488.00	5,038.00	334.00	851.00	530.00	530.00	530.00	1,230.00	10,507.00
Signage	259.70	0.00	116.53	0.00	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	6.24	1,362.96
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**	**4,983.52**	**99,311.05**
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	0.00	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**	**0.00**	**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	0.00	254.23
Payroll Processing Fees	248.28	239.28	257.28	248.28	239.28	495.93	248.28	248.28	267.55	258.20	2,750.64
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	1,011.23	10,936.79

Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Total
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	8,832.68	88,326.78
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	4,386.00	43,290.50
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	2,472.10	23,481.29
Training/ Seminars/ Travel/Meals	0.00	318.00	95.08	10.42	34.28	27.43	59.45	12.14	32.21	50.98	639.99
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**	**17,011.19**	**169,680.22**
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	32,218.75	329,771.63
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	10,684.50	39,756.00
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**	**42,903.25**	**369,527.63**
LAND											
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	20,002.66	0.00	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	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**	**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**	**134,497.24**	**1,553,056.09**
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**	**447,197.60**	**654,346.18**
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	581,694.84	2,207,402.27
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	134,497.24	1,553,056.09

Income Statement - 12 Month

Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Total
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**	**447,197.60**	**654,346.18**

Annual Budget - Comparative

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

As of: Apr 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	425,732.66	117,582.50	308,150.16	1,349,556.02	1,175,825.00	173,731.02	1,410,990.00
Development Impact Fee	11,860.00	6,666.66	5,193.34	12,460.00	66,666.68	-54,206.68	80,000.00
Transponder Revenue	0.00	333.33	-333.33	2,500.00	3,333.34	-833.34	4,000.00
Parcel Tax Revenue	141,650.77	50,000.00	91,650.77	549,396.58	500,000.00	49,396.58	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	25.06	83.33	-58.27	11,239.10	833.34	10,405.76	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	**579,268.49**	**174,665.82**	**404,602.67**	**2,213,700.85**	**2,031,890.36**	**181,810.49**	**2,381,222.00**
Total Operating Income	**579,268.49**	**174,665.82**	**404,602.67**	**2,213,700.85**	**2,031,890.36**	**181,810.49**	**2,381,222.00**
Expense							
UTILITIES							
Electricity/LS & Guard Shack	467.89	400.00	-67.89	3,920.70	4,000.00	79.30	4,800.00
Electricity/ Street Lights	818.76	802.00	-16.76	7,875.09	8,020.00	144.91	9,624.00
Gas	172.43	430.00	257.57	2,881.27	4,300.00	1,418.73	5,160.00
Trash Services	7,840.64	6,773.16	-1,067.48	77,033.87	67,731.68	-9,302.19	81,278.00
Water/Sewer	660.60	724.00	63.40	7,642.56	7,240.00	-402.56	8,688.00
Total UTILITIES	**9,960.32**	**9,129.16**	**-831.16**	**99,353.49**	**91,291.68**	**-8,061.81**	**109,550.00**
GENERAL & ADMIN							
Security/Allied Contract	50,299.94	50,535.91	235.97	479,224.62	505,359.18	26,134.56	606,431.00
Security/DwellingLIVE Lic Fee	702.83	670.00	-32.83	7,139.44	6,700.00	-439.44	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	1,666.68	-221.48	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	176.54	241.66	65.12	2,509.12	2,416.68	-92.44	2,900.00
Security/Radar Certification	0.00	41.66	41.66	0.00	416.68	416.68	500.00
Security/Transponders	0.00	200.00	200.00	2,322.90	2,000.00	-322.90	2,400.00
Security/Trans (Reader Service)	238.50	323.66	85.16	2,696.00	3,236.68	540.68	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	2,275.00	790.00	2,730.00
Communications-Phone/ Internet	363.38	431.66	68.28	4,110.31	4,316.68	206.37	5,180.00
Bank Charges	62.14	35.00	-27.14	710.47	350.00	-360.47	420.00
Auditing Services (RAMS)	0.00	0.00	0.00	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	41.68	41.68	50.00
Equipment - Copy Machine Lease	192.88	220.00	27.12	1,928.80	2,200.00	271.20	2,640.00
Document Management	0.00	25.00	25.00	0.00	250.00	250.00	300.00
Legal Fees/Owen/ Schwerdtfeger	0.00	1,666.66	1,666.66	62,619.73	16,666.68	-45,953.05	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)	99.00	942.58	843.58	10,682.96	9,425.84	-1,257.12	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	23,000.00	23,416.68	416.68	28,100.00
Photo Copying	0.00	125.00	125.00	1,270.57	1,250.00	-20.57	1,500.00
Office Equip (Computer, Etc)	0.00	394.16	394.16	856.00	3,941.68	3,085.68	4,730.00
Office Supplies	5.99	208.33	202.34	1,621.34	2,083.34	462.00	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	1,666.68	1,666.68	2,000.00
Notices to Community	0.00	141.66	141.66	514.06	1,416.68	902.62	1,700.00
Website Hosting	407.76	275.00	-132.76	1,050.14	2,750.00	1,699.86	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	250.00	375.00	125.00	4,120.00	3,750.00	-370.00	4,500.00
Total GENERAL & ADMIN	**55,098.96**	**59,759.58**	**4,660.62**	**735,124.78**	**737,038.84**	**1,914.06**	**856,558.00**
LANDSCAPE MAINTENANCE							
Landscape Contract (Western)	2,500.00	2,500.00	0.00	25,000.00	25,000.00	0.00	30,000.00
Landscape Extras (Western)	0.00	358.33	358.33	2,470.00	3,583.34	1,113.34	4,300.00
Landscape Misc (Luna & McGee)	0.00	362.50	362.50	374.69	3,625.00	3,250.31	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)	90.00	166.66	76.66	1,670.00	1,666.68	-3.32	2,000.00
Wht Fly / Bamboo Trmnt RPW	1,950.00	458.33	-1,491.67	4,700.00	4,583.34	-116.66	5,500.00
Total LANDSCAPE MAINTENANCE	**4,540.00**	**3,845.82**	**-694.18**	**37,994.69**	**44,148.36**	**6,153.67**	**51,840.00**
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	226.28	0.00	-226.28	3,796.65	3,500.00	-296.65	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	833.34	358.34	1,000.00
Painting/Re-OilingWoodwork	0.00	1,333.33	1,333.33	300.00	13,333.34	13,033.34	16,000.00
Plumbing Repair	0.00	100.00	100.00	3,244.91	1,000.00	-2,244.91	1,200.00
Roof Repair	0.00	83.33	83.33	0.00	833.34	833.34	1,000.00
Block Wall & Fence Repair	0.00	1,350.00	1,350.00	11,110.00	13,500.00	2,390.00	16,200.00
Beach Cleanup	1,515.00	1,250.00	-265.00	3,690.00	12,500.00	8,810.00	15,000.00
Computer Consultant	239.00	230.00	-9.00	2,330.00	2,300.00	-30.00	2,760.00
Gate Repairs/Maint. (ALL)	0.00	167.33	167.33	4,945.85	1,673.34	-3,272.51	2,008.00
Street Sweeping	1,285.00	1,322.50	37.50	12,850.00	13,225.00	375.00	15,870.00
Driveway Pressure Wash	242.00	242.00	0.00	2,420.00	2,420.00	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	1,458.34	854.98	1,750.00
Misc Maintenance	240.00	450.83	210.83	5,674.25	4,508.34	-1,165.91	5,410.00
Drain/Catch Basin/Filter Maint	0.00	1,004.33	1,004.33	26,888.84	10,043.34	-16,845.50	12,052.00
Pavement Maintenance	0.00	6,666.66	6,666.66	0.00	66,666.68	66,666.68	80,000.00
Pest Control	1,230.00	611.00	-619.00	10,507.00	10,663.00	156.00	11,885.00
Signage	0.00	25.00	25.00	376.23	250.00	-126.23	300.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Small Tools & Equipment	6.24	37.50	31.26	1,362.96	375.00	-987.96	450.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	2,500.00	2,500.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	**4,983.52**	**15,352.97**	**10,369.45**	**99,311.05**	**170,333.06**	**71,022.01**	**201,229.00**
PLANNED IMPROVEMENTS							
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	2,500.00	2,500.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	3,333.34	3,333.34	4,000.00
Storage Bldg. Annex to Office	0.00	5,833.33	5,833.33	0.00	58,333.34	58,333.34	70,000.00
Storm Drain Repairs from High Tides	0.00	833.33	833.33	7,500.00	8,333.34	833.34	10,000.00
Total PLANNED IMPROVEMENTS	**0.00**	**7,249.99**	**7,249.99**	**7,500.00**	**72,500.02**	**65,000.02**	**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	258.20	258.16	-0.04	2,750.64	2,581.68	-168.96	3,098.00
Payroll Tax Expense	1,011.23	1,164.75	153.52	10,936.79	11,647.50	710.71	13,977.00
Salary/Wages (Manager)	8,832.68	8,816.25	-16.43	88,326.78	88,162.50	-164.28	105,795.00
Salary/Wages (Admin Asstnt)	4,386.00	4,125.33	-260.67	43,290.50	41,253.34	-2,037.16	49,504.00
Health Insurance	2,472.10	2,304.00	-168.10	23,481.29	23,040.00	-441.29	27,648.00
Training/Seminars/Travel/ Meals	50.98	112.50	61.52	639.99	1,125.00	485.01	1,350.00
Total EMPLOYEE EXPENSES	**17,011.19**	**16,780.99**	**-230.20**	**169,680.22**	**169,808.02**	**127.80**	**203,370.00**
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	39,795.58	39,795.58	0.00	397,955.84	397,955.84	477,547.00
Shoreline Protection Consultants	32,218.75	20,833.33	-11,385.42	329,771.63	208,333.34	-121,438.29	250,000.00
Shoreline Protection Engineering	10,684.50	6,250.00	-4,434.50	39,756.00	62,500.00	22,744.00	75,000.00
Total NON-OPERATIONAL ITEMS	**42,903.25**	**66,878.91**	**23,975.66**	**369,527.63**	**668,789.18**	**299,261.55**	**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	**134,497.24**	**178,997.42**	**44,500.18**	**1,553,056.09**	**1,988,472.16**	**435,416.07**	**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	579,268.49	174,665.82	404,602.67	2,213,700.85	2,031,890.36	181,810.49	2,381,222.00
Total Operating Expense	134,497.24	178,997.42	44,500.18	1,553,056.09	1,988,472.16	435,416.07	2,381,222.00
NOI - Net Operating Income	**444,771.25**	**-4,331.60**	**449,102.85**	**660,644.76**	**43,418.20**	**617,226.56**	**0.00**
Total Income	579,268.49	174,665.82	404,602.67	2,213,700.85	2,031,890.36	181,810.49	2,381,222.00
Total Expense	134,497.24	178,997.42	44,500.18	1,553,056.09	1,988,472.16	435,416.07	2,381,222.00
Net Income	**444,771.25**	**-4,331.60**	**449,102.85**	**660,644.76**	**43,418.20**	**617,226.56**	**0.00**

Sunwest Bank

2050 Main Street, Suite 300
Irvine, CA 92614

Statement Ending 04/30/2025

CAPISTRANO BAY COMMUNITY

Account Number: XXXXXX2066

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

Account Type	Account Number	Ending Balance
HOA CHECKING	XXXXXX2066	$189,606.93

HOA CHECKING - XXXXXX2066

Account Summary

Date	Description	Amount
04/01/2025	**Beginning Balance**	**$99,591.94**
	8 Credit(s) This Period	$213,210.00
	44 Debit(s) This Period	$123,195.01
04/30/2025	**Ending Balance**	**$189,606.93**

Deposits

Date	Description	Amount
04/07/2025	MOBILE DEPOSIT	$3,254.00
04/09/2025	MOBILE DEPOSIT	$3,567.00
04/18/2025	MOBILE DEPOSIT	$4,784.00
04/29/2025	MOBILE DEPOSIT	$255.00

Electronic Credits

Date	Description	Amount
04/04/2025	LOCKBOX DEPOSIT	$540.00
04/07/2025	Wire Transfer In 84974001 CAPISTRANO BAY COMMUNITY SERVICES	$200,000.00
04/10/2025	LOCKBOX DEPOSIT	$405.00
04/23/2025	APPFOLIO VV9T 8666481536	$405.00

Electronic Debits

Date	Description	Amount
04/01/2025	XX8611 POS CHK PURCHAS MUNICIPAL WATER WWW.MWDOC.COM CA B5RI3LBW 094955	$25.00
04/02/2025	Compass Property Settlement 000023599215734	$2,300.00
04/02/2025	1800 CALPERS 100000017864665	$2,472.10
04/04/2025	DWELLINGLIVE ACH 8009924384 0930000116	$702.83

HOA CHECKING - XXXXXX2066 (continued)

Electronic Debits (continued)

Date	Description	Amount
04/04/2025	XX8660 DDA RECURR DNH* GODADDY#3685 https://www.g AZ 00001590 062962	$407.76
04/04/2025	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 59601911 001911	$455.00
04/08/2025	XX8660 POS CHK PURCHAS OC REGISTER SUBS 714-796-7777 CA 00000000 000982	$34.00
04/10/2025	SD GAS & ELEC PAID SDGER 005194379635	$24.66
04/10/2025	USBEquipFinance CNTRCT PMT 500-0656919-000	$192.88
04/10/2025	SD GAS & ELEC PAID SDGER 008454115307	$467.89
04/10/2025	XX8611 POS CHK PURCHAS KELLYS DONUTS SAN CLEMENTE CA 80616498 059824	$13.70
04/14/2025	SOUTH COAST WATE SOUTH COAS L5E10K2325836	$45.79
04/14/2025	SOUTH COAST WATE SOUTH COAS D5E10K0254795	$148.75
04/14/2025	SOCALGAS SIMPLEPAY 058140308279054	$172.43
04/14/2025	CITI AUTOPAY PAYMENT 221668322420012	$241.54
04/14/2025	XX8611 POS CHK PURCHAS SQ * A'S BURGERS DANA POINT CA 00000000 094870	$12.28
04/15/2025	SOUTH COAST WATE SOUTH COAS M5E10J5131506	$72.78
04/15/2025	CAPISTRANO BAY C IMPOUND TP4264	$131.34
04/15/2025	COX COMM ORG BANK DRAFT U2hlUk9sK9qQh6i	$363.38
04/15/2025	SOUTH COAST WATE SOUTH COAS 5E10J5646049	$393.28
04/15/2025	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	$1,902.56
04/15/2025	CAPISTRANO BAY C IMPOUND TP4264	$5,157.49
04/16/2025	Compass Property Settlement 000023722026330	$328.50
04/21/2025	SD GAS & ELEC PAID SDGER 005466041355	$794.10
04/21/2025	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 71627795 027795	$75.00
04/25/2025	CR & R INCORPORA CRR INCORP 8300127893	$613.55
04/25/2025	CR & R INCORPORA CRR INCORP 8300092766	$5,227.09
04/28/2025	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 076453	$5.99
04/28/2025	XX8660 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 000284	$6.24
04/29/2025	Compass Property Settlement 000023804291662	$245.00
04/30/2025	CAPISTRANO BAY C IMPOUND TP4264	$126.86
04/30/2025	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	$1,944.09
04/30/2025	CAPISTRANO BAY C IMPOUND TP4264	$5,225.77

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
2005	04/07/2025	$50,299.94	2010*	04/30/2025	$1,527.00	2015	04/21/2025	$240.00
2006	04/07/2025	$1,885.00	2011	04/22/2025	$14,925.00	2016	04/23/2025	$455.00
2007	04/07/2025	$350.19	2012	04/22/2025	$10,684.50	2017	04/23/2025	$6,293.75
2008	04/08/2025	$2,940.00	2014*	04/24/2025	$3,265.00			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
04/01/2025	$99,566.94	04/14/2025	$244,166.20	04/24/2025	$204,273.52
04/02/2025	$94,794.84	04/15/2025	$236,145.37	04/25/2025	$198,432.88
04/04/2025	$93,769.25	04/16/2025	$235,816.87	04/28/2025	$198,420.65
04/07/2025	$244,488.12	04/18/2025	$240,600.87	04/29/2025	$198,430.65
04/08/2025	$241,514.12	04/21/2025	$239,491.77	04/30/2025	$189,606.93
04/09/2025	$245,081.12	04/22/2025	$213,882.27		
04/10/2025	$244,786.99	04/23/2025	$207,538.52		

HOA CHECKING - XXXXXX2066 (continued)

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

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

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Account Title

Capistrano Bay Community Services
District

Business Interest on Checking Summary

Account Number	[redacted]3278	Number of Enclosures	0
Beginning Balance	506,777.14	Statement Dates	4/01/25 thru 4/30/25
2 Deposits/Credits	567,383.43	Days in the statement period	30
3 Checks/Debits	211,062.14	Average Ledger	609,722.33
Service Charge	0.00	Interest Earned	25.06
Interest Paid	25.06	Annual Percentage Yield Returned	0.05%
Ending Balance	863,123.49	2025 Interest Paid	90.23

Deposits and Other Credits

Date	Description	Amount
4/09	County of Orange B956000928 20250408001800CAPISTRANO BAY EDI PYMNT 09100001130CCD	2,965.98
4/17	County of Orange B956000928 20250415001813CAPISTRANO BAY EDI PYMNT 09100001525CCD	564,417.45
4/30	Interest Deposit	25.06

Business Interest on Checking [redacted]3278 (continued)

Checks and Other Debits

Date	Description	Amount
4/03	Account Analysis Charge	62.14-
4/07	OLB Outgoing Wire-eNotice Sunwest Bank 000000000 20250407L2LFFM1C000121	200,000.00-
4/24	OLB Outgoing Wire-eNotice Capistrano Beach Road 000000000 20250424L2LFFM1C000295	11,000.00-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
4/01	506,777.14	4/09	309,680.98	4/30	863,123.49
4/03	506,715.00	4/17	874,098.43		
4/07	306,715.00	4/24	863,098.43		

Interest Rate Summary

Date	Rate
3/31	0.050000%

End of Statement

Thank you for banking with Farmers & Merchants Bank.