Regular Meeting #717
July 1, 2025
Financial Report

# ITEM 9b

# FINANCIAL REPORT THROUGH

# May 31, 2025

## *FOR JUNE MEETING*

## *CAPISTRANO BAY*

## *COMMUNITY SERVICES DISTRICT*

## Balance Sheet

**Properties:** Capistrano Bay Comm Svcs Dstrc - Various Addresses Capistrano Beach, CA 92624
**As of:** 05/31/2025
**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 | 3,846.40 |
| Operating Cash | 137,219.14 |
| Reserve Cash | 760,677.70 |
| Reserve CD Cash 1 | 360,598.41 |
| **Total Cash** | **1,262,341.65** |
| 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 | **3,964,317.59** |
| | |
| | |
| **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 | 561,545.96 |
| Calculated Prior Years Retained Earnings | -1,961,937.04 |
| **Total Capital** | **3,964,317.19** |
| TOTAL LIABILITIES & CAPITAL | **3,964,317.59** |

## 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 May 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 | May 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 | 0.00 | 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 | 68,310.08 | 1,417,866.10 |
| 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 | 0.00 | 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 | 420.00 | 2,920.00 |
| 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 | 29,253.97 | 578,650.55 |
| 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 | 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 | 66.91 | 35.42 | 11,316.37 |
| 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 | 0.00 | 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 | 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 | 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** | **581,736.69** | **98,019.47** | **2,305,463.59** |
| **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** | **581,736.69** | **98,019.47** | **2,305,463.59** |

## 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 | May 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 | 372.57 | 4,293.27 |
| Electricity/ Street Lights | 779.82 | 779.82 | 779.82 | 779.82 | 783.38 | 783.43 | 783.43 | 768.60 | 818.21 | 818.76 | 818.76 | 8,693.85 |
| Gas | 355.26 | 322.85 | 326.87 | 345.04 | 278.17 | 261.67 | 284.68 | 321.47 | 212.83 | 172.43 | 193.48 | 3,074.75 |
| 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 | 7,444.74 | 84,478.61 |
| Water/Sewer | 753.36 | 874.09 | 830.07 | 943.19 | 870.47 | 542.93 | 757.56 | 757.77 | 652.52 | 660.60 | 765.85 | 8,408.41 |
| **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** | **9,595.40** | **108,948.89** |
| **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 | 50,299.94 | 529,524.56 |
| Security/ DwellingLIVE Lic Fee | 669.36 | 669.36 | 669.36 | 702.83 | 724.38 | 777.83 | 777.83 | 722.83 | 722.83 | 702.83 | 702.83 | 7,842.27 |
| Security/ DwellingLIVE Guest Passes | 0.00 | 944.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 944.08 | 0.00 | 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 | 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 | 435.09 | 2,944.21 |
| Security/ Transponders | 0.00 | 1,180.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,141.95 | 0.00 | 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 | 0.00 | 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 | 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 | 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 | 363.44 | 4,473.75 |
| Bank Charges | 29.87 | 62.21 | 60.99 | 112.10 | 118.93 | 124.40 | 64.25 | 30.96 | 44.62 | 62.14 | 45.26 | 755.73 |
| 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 | 0.00 | 12,820.00 |

## 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 | May 2025 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | 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 | 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 | 192.88 | 2,121.68 |
| 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 | 7,205.00 | 69,824.73 |
| 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 | 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 | 4.00 | 10,686.96 |
| 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 | 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 | 2,300.00 | 25,300.00 |
| Photo Copying | 0.00 | 0.00 | 39.49 | 743.47 | 0.00 | 0.00 | 487.61 | 0.00 | 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 | 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 | 193.66 | 1,815.00 |
| 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 | 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 | 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 | 0.00 | 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 | 125.00 | 4,245.00 |
| **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** | **55,098.96** | **61,867.10** | **796,991.88** |
| **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 | 2,500.00 | 27,500.00 |

## 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 | May 2025 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Landscape Extras (Western) | 900.00 | 0.00 | 0.00 | 0.00 | 980.00 | 150.00 | 0.00 | 0.00 | 440.00 | 0.00 | 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 | 70.00 | 444.69 |
| Palm Tree Trimming | 0.00 | 0.00 | 0.00 | 3,780.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 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 | 0.00 | 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** | **2,570.00** | **40,564.69** |
| **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 | 0.00 | 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 | 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 | 1,275.00 | 1,750.00 |
| Painting/Re-OilingWoodwork | 0.00 | 0.00 | 300.00 | 0.00 | 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 | 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 | 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 | 595.00 | 4,285.00 |
| Computer Consultant | 229.00 | 229.00 | 229.00 | 229.00 | 229.00 | 229.00 | 239.00 | 239.00 | 239.00 | 239.00 | 239.00 | 2,569.00 |
| 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 | 254.79 | 5,200.64 |
| 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 | 1,285.00 | 14,135.00 |
| Driveway | 242.00 | 242.00 | 242.00 | 242.00 | 242.00 | 242.00 | 0.00 | 0.00 | 726.00 | 242.00 | 242.00 | 2,662.00 |

## 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 | May 2025 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Pressure Wash | | | | | | | | | | | | |
| Mutt Mitt Disposable Bags | 0.00 | 0.00 | 603.36 | 0.00 | 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 | 735.00 | 6,409.25 |
| 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 | 0.00 | 26,888.84 |
| Pavement Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,799.00 | 16,799.00 |
| Pest Control | 488.00 | 488.00 | 488.00 | 5,038.00 | 334.00 | 851.00 | 530.00 | 530.00 | 530.00 | 1,230.00 | 75.00 | 10,582.00 |
| Signage | 259.70 | 0.00 | 116.53 | 0.00 | 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 | 9.15 | 1,372.11 |
| **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** | **21,508.94** | **120,819.99** |
| **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 | 7,650.00 | 15,150.00 |
| **Total PLANNED IMPROVEMENTS** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **7,500.00** | **0.00** | **7,650.00** | **15,150.00** |
| **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 | 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 | 248.85 | 2,999.49 |
| 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 | 996.93 | 11,933.72 |
| 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 | 8,832.68 | 97,159.46 |
| 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 | 4,199.00 | 47,489.50 |
| 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 | 2,472.10 | 25,953.39 |
| Training/ | 0.00 | 318.00 | 95.08 | 10.42 | 34.28 | 27.43 | 59.45 | 12.14 | 32.21 | 50.98 | 24.34 | 664.33 |

## Income Statement - 12 Month

| Account Name | Jul 2024 | Aug 2024 | Sep 2024 | Oct 2024 | Nov 2024 | Dec 2024 | Jan 2025 | Feb 2025 | Mar 2025 | Apr 2025 | May 2025 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Seminars/ Travel/Meals | | | | | | | | | | | | |
| **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** | **16,773.90** | **186,454.12** |
| **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 | 40,314.90 | 370,086.53 |
| 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 | 2,315.65 | 42,071.65 |
| **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** | **42,630.55** | **412,158.18** |
| **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 | 20,317.70 | 40,320.36 |
| 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 | 14,246.53 | 28,808.10 |
| **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** | **69,128.46** |
| **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** | **197,160.12** | **1,750,216.21** |
| | | | | | | | | | | | | |
| **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** | **447,239.45** | **-99,140.65** | **555,247.38** |
| | | | | | | | | | | | | |
| 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 | 581,736.69 | 98,019.47 | 2,305,463.59 |
| 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 | 197,160.12 | 1,750,216.21 |
| | | | | | | | | | | | | |
| 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** | **447,239.45** | **-99,140.65** | **555,247.38** |

# Annual Budget - Comparative

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

**As of:** May 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 | 68,310.08 | 117,582.50 | -49,272.42 | 1,417,866.10 | 1,293,407.50 | 124,458.60 | 1,410,990.00 |
| Development Impact Fee | 0.00 | 6,666.66 | -6,666.66 | 12,460.00 | 73,333.34 | -60,873.34 | 80,000.00 |
| Transponder Revenue | 420.00 | 333.33 | 86.67 | 2,920.00 | 3,666.67 | -746.67 | 4,000.00 |
| Parcel Tax Revenue | 29,253.97 | 50,000.00 | -20,746.03 | 578,650.55 | 550,000.00 | 28,650.55 | 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 | 35.42 | 83.33 | -47.91 | 11,316.37 | 916.67 | 10,399.70 | 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** | **98,019.47** | **174,665.82** | **-76,646.35** | **2,311,762.17** | **2,206,556.18** | **105,205.99** | **2,381,222.00** |
| **Total Operating Income** | **98,019.47** | **174,665.82** | **-76,646.35** | **2,311,762.17** | **2,206,556.18** | **105,205.99** | **2,381,222.00** |
| | | | | | | | |
| **Expense** | | | | | | | |
| **UTILITIES** | | | | | | | |
| Electricity/LS & Guard Shack | 372.57 | 400.00 | 27.43 | 4,293.27 | 4,400.00 | 106.73 | 4,800.00 |
| Electricity/ Street Lights | 818.76 | 802.00 | -16.76 | 8,693.85 | 8,822.00 | 128.15 | 9,624.00 |
| Gas | 193.48 | 430.00 | 236.52 | 3,074.75 | 4,730.00 | 1,655.25 | 5,160.00 |
| Trash Services | 7,444.74 | 6,773.16 | -671.58 | 84,478.61 | 74,504.84 | -9,973.77 | 81,278.00 |
| Water/Sewer | 765.85 | 724.00 | -41.85 | 8,408.41 | 7,964.00 | -444.41 | 8,688.00 |
| **Total UTILITIES** | **9,595.40** | **9,129.16** | **-466.24** | **108,948.89** | **100,420.84** | **-8,528.05** | **109,550.00** |
| **GENERAL & ADMIN** | | | | | | | |
| Security/Allied Contract | 50,299.94 | 50,535.91 | 235.97 | 529,524.56 | 555,895.09 | 26,370.53 | 606,431.00 |
| Security/DwellingLIVE Lic Fee | 702.83 | 670.00 | -32.83 | 7,842.27 | 7,370.00 | -472.27 | 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 | 1,833.34 | -54.82 | 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 | 435.09 | 241.66 | -193.43 | 2,944.21 | 2,658.34 | -285.87 | 2,900.00 |
| Security/Radar Certification | 0.00 | 41.66 | 41.66 | 0.00 | 458.34 | 458.34 | 500.00 |
| Security/Transponders | 0.00 | 200.00 | 200.00 | 2,322.90 | 2,200.00 | -122.90 | 2,400.00 |
| Security/Trans (Reader Service) | 0.00 | 323.66 | 323.66 | 2,696.00 | 3,560.34 | 864.34 | 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 | 2,502.50 | 1,017.50 | 2,730.00 |
| Communications-Phone/ Internet | 363.44 | 431.66 | 68.22 | 4,473.75 | 4,748.34 | 274.59 | 5,180.00 |
| Bank Charges | 45.26 | 35.00 | -10.26 | 755.73 | 385.00 | -370.73 | 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 | 45.84 | 45.84 | 50.00 |
| Equipment - Copy Machine Lease | 192.88 | 220.00 | 27.12 | 2,121.68 | 2,420.00 | 298.32 | 2,640.00 |
| Document Management | 0.00 | 25.00 | 25.00 | 0.00 | 275.00 | 275.00 | 300.00 |
| Legal Fees/Owen/ Schwerdtfeger | 7,205.00 | 1,666.66 | -5,538.34 | 69,824.73 | 18,333.34 | -51,491.39 | 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) | 4.00 | 942.58 | 938.58 | 10,686.96 | 10,368.42 | -318.54 | 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 | 25,300.00 | 25,758.34 | 458.34 | 28,100.00 |
| Photo Copying | 0.00 | 125.00 | 125.00 | 1,270.57 | 1,375.00 | 104.43 | 1,500.00 |
| Office Equip (Computer, Etc) | 0.00 | 394.16 | 394.16 | 856.00 | 4,335.84 | 3,479.84 | 4,730.00 |
| Office Supplies | 193.66 | 208.33 | 14.67 | 1,815.00 | 2,291.67 | 476.67 | 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 | 1,833.34 | 1,833.34 | 2,000.00 |
| Notices to Community | 0.00 | 141.66 | 141.66 | 514.06 | 1,558.34 | 1,044.28 | 1,700.00 |
| Website Hosting | 0.00 | 275.00 | 275.00 | 1,050.14 | 3,025.00 | 1,974.86 | 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 | 125.00 | 375.00 | 250.00 | 4,245.00 | 4,125.00 | -120.00 | 4,500.00 |
| **Total GENERAL & ADMIN** | **61,867.10** | **59,759.58** | **-2,107.52** | **796,991.88** | **796,798.42** | **-193.46** | **856,558.00** |
| **LANDSCAPE MAINTENANCE** | | | | | | | |
| Landscape Contract (Western) | 2,500.00 | 2,500.00 | 0.00 | 27,500.00 | 27,500.00 | 0.00 | 30,000.00 |
| Landscape Extras (Western) | 0.00 | 358.33 | 358.33 | 2,470.00 | 3,941.67 | 1,471.67 | 4,300.00 |
| Landscape Misc (Luna & McGee) | 70.00 | 362.50 | 292.50 | 444.69 | 3,987.50 | 3,542.81 | 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 | 1,670.00 | 1,833.34 | 163.34 | 2,000.00 |
| Wht Fly / Bamboo Trmnt RPW | 0.00 | 458.33 | 458.33 | 4,700.00 | 5,041.67 | 341.67 | 5,500.00 |
| **Total LANDSCAPE MAINTENANCE** | **2,570.00** | **3,845.82** | **1,275.82** | **40,564.69** | **47,994.18** | **7,429.49** | **51,840.00** |
| **GENERAL REPAIRS & MAINTENANCE** | | | | | | | |
| Lighting Maintenance for LS | 0.00 | 0.00 | 0.00 | 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 | 1,275.00 | 83.33 | -1,191.67 | 1,750.00 | 916.67 | -833.33 | 1,000.00 |
| Painting/Re-OilingWoodwork | 0.00 | 1,333.33 | 1,333.33 | 300.00 | 14,666.67 | 14,366.67 | 16,000.00 |
| Plumbing Repair | 0.00 | 100.00 | 100.00 | 3,244.91 | 1,100.00 | -2,144.91 | 1,200.00 |
| Roof Repair | 0.00 | 83.33 | 83.33 | 0.00 | 916.67 | 916.67 | 1,000.00 |
| Block Wall & Fence Repair | 0.00 | 1,350.00 | 1,350.00 | 11,110.00 | 14,850.00 | 3,740.00 | 16,200.00 |
| Beach Cleanup | 595.00 | 1,250.00 | 655.00 | 4,285.00 | 13,750.00 | 9,465.00 | 15,000.00 |
| Computer Consultant | 239.00 | 230.00 | -9.00 | 2,569.00 | 2,530.00 | -39.00 | 2,760.00 |
| Gate Repairs/Maint. (ALL) | 254.79 | 167.33 | -87.46 | 5,200.64 | 1,840.67 | -3,359.97 | 2,008.00 |
| Street Sweeping | 1,285.00 | 1,322.50 | 37.50 | 14,135.00 | 14,547.50 | 412.50 | 15,870.00 |
| Driveway Pressure Wash | 242.00 | 242.00 | 0.00 | 2,662.00 | 2,662.00 | 0.00 | 2,904.00 |
| Fire Extinguisher Refills | 0.00 | 190.00 | 190.00 | 0.00 | 190.00 | 190.00 | 190.00 |
| Mutt Mitt Disposable Bags | 0.00 | 145.83 | 145.83 | 603.36 | 1,604.17 | 1,000.81 | 1,750.00 |
| Misc Maintenance | 735.00 | 450.83 | -284.17 | 6,409.25 | 4,959.17 | -1,450.08 | 5,410.00 |
| Drain/Catch Basin/Filter Maint | 0.00 | 1,004.33 | 1,004.33 | 26,888.84 | 11,047.67 | -15,841.17 | 12,052.00 |
| Pavement Maintenance | 16,799.00 | 6,666.66 | -10,132.34 | 16,799.00 | 73,333.34 | 56,534.34 | 80,000.00 |
| Pest Control | 75.00 | 611.00 | 536.00 | 10,582.00 | 11,274.00 | 692.00 | 11,885.00 |
| Signage | 0.00 | 25.00 | 25.00 | 376.23 | 275.00 | -101.23 | 300.00 |

## Annual Budget - Comparative

| Account Name | MTD Actual | MTD Budget | MTD $ Var. | YTD Actual | YTD Budget | YTD $ Var. | Annual Budget |
|---|---|---|---|---|---|---|---|
| Small Tools & Equipment | 9.15 | 37.50 | 28.35 | 1,372.11 | 412.50 | -959.61 | 450.00 |
| Winter Roadway Cleanup (Flood) | 0.00 | 250.00 | 250.00 | 0.00 | 2,750.00 | 2,750.00 | 3,000.00 |
| **Total GENERAL REPAIRS & MAINTENANCE** | **21,508.94** | **15,542.97** | **-5,965.97** | **120,819.99** | **185,876.03** | **65,056.04** | **201,229.00** |
| **PLANNED IMPROVEMENTS** | | | | | | | |
| District Admin Office Int Wrk | 0.00 | 250.00 | 250.00 | 0.00 | 2,750.00 | 2,750.00 | 3,000.00 |
| Guard Shack Rear Office Imp | 0.00 | 333.33 | 333.33 | 0.00 | 3,666.67 | 3,666.67 | 4,000.00 |
| Storage Bldg. Annex to Office | 0.00 | 5,833.33 | 5,833.33 | 0.00 | 64,166.67 | 64,166.67 | 70,000.00 |
| Storm Drain Repairs from High Tides | 7,650.00 | 833.33 | -6,816.67 | 15,150.00 | 9,166.67 | -5,983.33 | 10,000.00 |
| **Total PLANNED IMPROVEMENTS** | **7,650.00** | **7,249.99** | **-400.01** | **15,150.00** | **79,750.01** | **64,600.01** | **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 | 248.85 | 258.16 | 9.31 | 2,999.49 | 2,839.84 | -159.65 | 3,098.00 |
| Payroll Tax Expense | 996.93 | 1,164.75 | 167.82 | 11,933.72 | 12,812.25 | 878.53 | 13,977.00 |
| Salary/Wages (Manager) | 8,832.68 | 8,816.25 | -16.43 | 97,159.46 | 96,978.75 | -180.71 | 105,795.00 |
| Salary/Wages (Admin Asstnt) | 4,199.00 | 4,125.33 | -73.67 | 47,489.50 | 45,378.67 | -2,110.83 | 49,504.00 |
| Health Insurance | 2,472.10 | 2,304.00 | -168.10 | 25,953.39 | 25,344.00 | -609.39 | 27,648.00 |
| Training/Seminars/Travel/ Meals | 24.34 | 112.50 | 88.16 | 664.33 | 1,237.50 | 573.17 | 1,350.00 |
| **Total EMPLOYEE EXPENSES** | **16,773.90** | **16,780.99** | **7.09** | **186,454.12** | **186,589.01** | **134.89** | **203,370.00** |
| **NON-OPERATIONAL ITEMS** | | | | | | | |
| General Reserve Contribution | 0.00 | 39,795.58 | 39,795.58 | 0.00 | 437,751.42 | 437,751.42 | 477,547.00 |
| Shoreline Protection Consultants | 40,314.90 | 20,833.33 | -19,481.57 | 370,086.53 | 229,166.67 | -140,919.86 | 250,000.00 |
| Shoreline Protection Engineering | 2,315.65 | 6,250.00 | 3,934.35 | 42,071.65 | 68,750.00 | 26,678.35 | 75,000.00 |
| **Total NON-OPERATIONAL ITEMS** | **42,630.55** | **66,878.91** | **24,248.36** | **412,158.18** | **735,668.09** | **323,509.91** | **802,547.00** |
| **LAND** | | | | | | | |
| Principal Payments (Vacant Lot) | 20,317.70 | 20,318.00 | 0.30 | 40,320.36 | 40,320.00 | -0.36 | 40,320.00 |
| Interest Allocation (Vacant Lot) | 14,246.53 | 14,247.00 | 0.47 | 28,808.10 | 28,808.00 | -0.10 | 28,808.00 |
| **Total LAND** | **34,564.23** | **34,565.00** | **0.77** | **69,128.46** | **69,128.00** | **-0.46** | **69,128.00** |
| **Total Operating Expense** | **197,160.12** | **213,752.42** | **16,592.30** | **1,750,216.21** | **2,202,224.58** | **452,008.37** | **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 | 98,019.47 | 174,665.82 | -76,646.35 | 2,311,762.17 | 2,206,556.18 | 105,205.99 | 2,381,222.00 |
| Total Operating Expense | 197,160.12 | 213,752.42 | 16,592.30 | 1,750,216.21 | 2,202,224.58 | 452,008.37 | 2,381,222.00 |
| **NOI - Net Operating Income** | **-99,140.65** | **-39,086.60** | **-60,054.05** | **561,545.96** | **4,331.60** | **557,214.36** | **0.00** |
| | | | | | | | |
| Total Income | 98,019.47 | 174,665.82 | -76,646.35 | 2,311,762.17 | 2,206,556.18 | 105,205.99 | 2,381,222.00 |
| Total Expense | 197,160.12 | 213,752.42 | 16,592.30 | 1,750,216.21 | 2,202,224.58 | 452,008.37 | 2,381,222.00 |
| | | | | | | | |
| **Net Income** | **-99,140.65** | **-39,086.60** | **-60,054.05** | **561,545.96** | **4,331.60** | **557,214.36** | **0.00** |

Sunwest Bank
660 E. Watertower Street
Meridian, ID 83642

# Statement Ending 05/30/2025



## Managing Your Accounts

| | |
|---|---|
| Branch Name | Sunwest Bank |
| Branch Number | (800)330-9890 |
| Mailing Address | 2050 Main Street, Suite 300<br>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 | $210,944.08 |

# HOA CHECKING - XXXXXX2066

### Account Summary

| Date | Description | Amount |
|---|---|---|
| **05/01/2025** | **Beginning Balance** | **$189,606.93** |
| | 4 Credit(s) This Period | $201,556.35 |
| | 54 Debit(s) This Period | $180,219.20 |
| **05/30/2025** | **Ending Balance** | **$210,944.08** |

### Deposits

| Date | Description | Amount |
|---|---|---|
| 05/14/2025 | DEPOSIT | $60.00 |
| 05/14/2025 | DEPOSIT | $420.00 |

### Electronic Credits

| Date | Description | Amount |
|---|---|---|
| 05/02/2025 | Compass Property Net Settle 000023804033542 | $1,076.35 |
| 05/19/2025 | Wire Transfer In 86260108 CAPISTRANO BAY COMMUNITY SERVICES | $200,000.00 |

### Electronic Debits

| Date | Description | Amount |
|---|---|---|
| 05/02/2025 | Compass Property Settlement 000023853958402 | $2,300.00 |
| 05/02/2025 | 1800 CALPERS 100000017897293 | $2,472.10 |
| 05/02/2025 | XX8611 POS CHK PURCHAS KELLYS DONUTS SAN CLEMENTE CA 80616359 509839 | $13.81 |
| 05/05/2025 | DWELLINGLIVE, IN 8009924384 1230000708 | $702.83 |
| 05/06/2025 | XX8660 POS CHK PURCHAS AMAZON MKTPL* NB3 Amzn.com/bill WA 00000000 047221 | $25.85 |
| 05/06/2025 | XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 002438 | $34.00 |
| 05/06/2025 | XX8660 POS CHK PURCHAS Amazon.com* NI19D Amzn.com/bill WA 00000000 018805 | $38.04 |
| 05/12/2025 | SD GAS & ELEC PAID SDGER 005194379635 | $24.66 |
| 05/12/2025 | USBEquipFinance CNTRCT PMT 500-0656919-000 | $192.88 |

## HOA CHECKING - XXXXXX2066 (continued)

### Electronic Debits (continued)

| Date | Description | Amount |
|---|---|---|
| 05/12/2025 | SOCALGAS SIMPLEPAY 058140308279051 | $193.48 |
| 05/12/2025 | SD GAS & ELEC PAID SDGER 008454115307 | $372.57 |
| 05/13/2025 | CITI AUTOPAY PAYMENT 221695105410031 | $435.09 |
| 05/14/2025 | XX8611 POS CHK PURCHAS DIXIELINE #41 DANA POINT CA 06062704 304544 | $9.15 |
| 05/14/2025 | XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 59068616 068616 | $75.00 |
| 05/15/2025 | SOUTH COAST WATE SOUTH COAS B5F13H3351155 | $53.87 |
| 05/15/2025 | SOUTH COAST WATE SOUTH COAS M5F13H2457565 | $76.82 |
| 05/15/2025 | SOUTH COAST WATE SOUTH COAS 5F13H2643940 | $490.24 |
| 05/15/2025 | XX8660 DDA RECURR OTTER.AI OTTER.AI CA SEATLOQF 018223 | $30.00 |
| 05/16/2025 | CAPISTRANO BAY C IMPOUND TP4264 | $131.34 |
| 05/16/2025 | SOUTH COAST WATE SOUTH COAS C5F14I1800508 | $144.92 |
| 05/16/2025 | COX COMM ORG BANK DRAFT KCZGI8M2RR3HKtr | $363.44 |
| 05/16/2025 | ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T | $1,919.87 |
| 05/16/2025 | CAPISTRANO BAY C IMPOUND TP4264 | $5,185.94 |
| 05/19/2025 | XX8660 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 079069 | $17.22 |
| 05/19/2025 | XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 077860 | $93.17 |
| 05/20/2025 | Compass Property Settlement 000023998202586 | $167.70 |
| 05/20/2025 | SD GAS & ELEC PAID SDGER 005466041355 | $794.10 |
| 05/21/2025 | XX8611 POS CHK PURCHAS CARLS JR 1100703 DANA POINT CA 02808358 039023 | $10.53 |
| 05/23/2025 | CR & R INCORPORA CRR INCORP 8300127893 | $613.55 |
| 05/23/2025 | CR & R INCORPORA CRR INCORP 8300092766 | $5,231.19 |
| 05/27/2025 | XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 068547 | $19.38 |
| 05/30/2025 | Compass Property Settlement 000024065313326 | $87.09 |
| 05/30/2025 | CAPISTRANO BAY C IMPOUND TP4264 | $117.51 |
| 05/30/2025 | ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T | $2,200.67 |
| 05/30/2025 | CAPISTRANO BAY C IMPOUND TP4264 | $4,722.13 |

### Checks Cleared

| Check Nbr | Date | Amount | Check Nbr | Date | Amount | Check Nbr | Date | Amount |
|---|---|---|---|---|---|---|---|---|
| 2009 | 05/13/2025 | $514.06 | 2023 | 05/07/2025 | $2,500.00 | 2031 | 05/29/2025 | $279.90 |
| 2013* | 05/08/2025 | $239.00 | 2024 | 05/29/2025 | $34,564.23 | 2032 | 05/28/2025 | $1,732.50 |
| 2018* | 05/05/2025 | $50,299.94 | 2026* | 05/28/2025 | $35,571.25 | 2034* | 05/29/2025 | $9,540.00 |
| 2019 | 05/07/2025 | $250.00 | 2027 | 05/28/2025 | $3,731.25 | 2035 | 05/22/2025 | $240.00 |
| 2020 | 05/07/2025 | $226.28 | 2028 | 05/28/2025 | $1,492.50 | 2036 | 05/28/2025 | $4,712.50 |
| 2021 | 05/13/2025 | $250.00 | 2029 | 05/28/2025 | $2,315.65 | | | |
| 2022 | 05/07/2025 | $1,950.00 | 2030 | 05/22/2025 | $450.00 | | | |

* Indicates skipped check number

### Daily Balances

| Date | Amount | Date | Amount | Date | Amount |
|---|---|---|---|---|---|
| 05/02/2025 | $185,897.37 | 05/14/2025 | $128,044.54 | 05/23/2025 | $312,030.64 |
| 05/05/2025 | $134,894.60 | 05/15/2025 | $127,393.61 | 05/27/2025 | $312,011.26 |
| 05/06/2025 | $134,796.71 | 05/16/2025 | $119,648.10 | 05/28/2025 | $262,455.61 |
| 05/07/2025 | $129,870.43 | 05/19/2025 | $319,537.71 | 05/29/2025 | $218,071.48 |
| 05/08/2025 | $129,631.43 | 05/20/2025 | $318,575.91 | 05/30/2025 | $210,944.08 |
| 05/12/2025 | $128,847.84 | 05/21/2025 | $318,565.38 | | |
| 05/13/2025 | $127,648.69 | 05/22/2025 | $317,875.38 | | |

# 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





## Account Title

Capistrano Bay Community Services
District

## Business Interest on Checking Summary

| | | | |
|---|---|---|---|
| Account Number | [redacted]3278 | Number of Enclosures | 0 |
| Beginning Balance | 863,123.49 | Statement Dates | 5/01/25 thru 6/01/25 |
| 3 Deposits/Credits | 97,564.05 | Days in the statement period | 32 |
| 2 Checks/Debits | 200,045.26 | Average Ledger | 831,820.88 |
| Service Charge | 0.00 | Interest Earned | 36.46 |
| Interest Paid | 35.42 | Annual Percentage Yield Returned | 0.05% |
| Ending Balance | 760,677.70 | 2025 Interest Paid | 125.65 |

## Deposits and Other Credits

| Date | Description | Amount |
|---|---|---|
| 5/08 | County of Orange B956000928 20250506001832CAPISTRANO BAY EDI PYMNT 09100001450CCD | 7,124.07 |
| 5/15 | County of Orange B956000928 20250513001856CAPISTRANO BAY EDI PYMNT 09100001838CCD | 84,002.56 |
| 5/16 | County of Orange B956000928 20250514001863CAPISTRANO BAY EDI PYMNT 09100001557CCD | 6,437.42 |

Continued on next page

Business Interest on Checking [redacted]3278 (continued)

## Deposits and Other Credits

| Date | Description | Amount |
|---|---|---|
| 5/31 | Interest Deposit | 35.42 |

## Checks and Other Debits

| Date | Description | Amount |
|---|---|---|
| 5/05 | Account Analysis Charge | 45.26- |
| 5/19 | OLB Outgoing Wire-eNotice Sunwest Bank 000000000 20250519L2LFFM1C000164 | 200,000.00- |

## Checking Account Daily Balances

| Date | Balance | Date | Balance | Date | Balance |
|---|---|---|---|---|---|
| 5/01 | 863,123.49 | 5/15 | 954,204.86 | 5/31 | 760,677.70 |
| 5/05 | 863,078.23 | 5/16 | 960,642.28 | | |
| 5/08 | 870,202.30 | 5/19 | 760,642.28 | | |

## Interest Rate Summary

| Date | Rate |
|---|---|
| 4/30 | 0.050000% |

## End of Statement

Thank you for banking with Farmers & Merchants Bank.