ITEM 9b

FINANCIAL REPORT THROUGH

June 30, 2025

FOR JULY MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 06/30/2025

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	171,472.47
Reserve Cash	573,359.88
Reserve CD Cash 1	363,959.94
Total Cash	**1,112,638.69**
Accounts Receivable	2,749.53
Property Tax Revenue Receivable	50,219.63
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	**3,861,235.21**
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	3,269.90
OTHER CURRENT LIABILITIES	
Accrued Vacation	0.40
Total OTHER CURRENT LIABILITIES	**0.40**
Clearing Account	3,269.90
Prepaid Income	13,185.29
Total Liabilities	**19,725.49**
Capital	
Retained Earnings	1,202,850.51

Balance Sheet

Account Name	Balance
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
Calculated Retained Earnings	438,738.49
Calculated Prior Years Retained Earnings	-1,961,937.04
Total Capital	**3,841,509.72**
TOTAL LIABILITIES & CAPITAL	**3,861,235.21**

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 Jun 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	Jun 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	3,229.05	226,302.69
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	55,187.31	1,473,053.41
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	3,728.00	16,188.00
Transponder Revenue	0.00	740.00	440.00	20.00	140.00	300.00	0.00	40.00	820.00	0.00	420.00	200.00	3,120.00
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	7,686.79	586,337.34
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	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	3,392.75	14,709.12
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	1,080.00	52,785.00
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	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	375.00	4,125.00
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**	**74,878.90**	**2,380,342.49**
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**	**74,878.90**	**2,380,342.49**

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	Jun 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	323.38	4,616.65
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	818.76	9,512.61
Gas	355.26	322.85	326.87	345.04	278.17	261.67	284.68	321.47	212.83	172.43	193.48	186.93	3,261.68
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	7,443.72	91,922.33
Water/Sewer	753.36	874.09	830.07	943.19	870.47	542.93	757.56	757.77	652.52	660.60	765.85	705.04	9,113.45
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**	**9,477.83**	**118,426.72**
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	50,299.94	579,824.50
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	702.83	8,545.10
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	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	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	255.23	3,199.44
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	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	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	541.45	1,296.53
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	363.00	4,836.75
Bank Charges	29.87	62.21	60.99	112.10	118.93	124.40	64.25	30.96	44.62	62.14	45.26	3.51	759.24
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	0.00	12,820.00
Contibution-CBRA Annual	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00

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	Jun 2025	Total
Mtg													
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	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	192.88	2,314.56
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	170.00	69,994.73
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	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	1,333.80	12,020.76
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	15,000.00
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	2,300.00	27,600.00
Photo Copying	0.00	0.00	39.49	743.47	0.00	0.00	487.61	0.00	0.00	0.00	0.00	371.74	1,642.31
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	39.26	895.26
Office Supplies	0.00	177.11	411.43	141.73	12.92	278.42	269.33	63.57	260.84	5.99	193.66	51.69	1,866.69
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	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	455.08	969.14
Website Hosting	0.00	0.00	0.00	402.50	239.88	0.00	0.00	0.00	0.00	407.76	955.00	460.00	2,465.14
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	125.00	4,370.00
Total GENERAL & ADMIN	**78,523.47**	**94,728.81**	**73,101.96**	**68,710.36**	**124,819.10**	**59,168.95**	**56,992.88**	**65,738.52**	**56,756.77**	**55,098.96**	**62,822.10**	**65,165.41**	**861,627.29**
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	2,500.00	30,000.00

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	Jun 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	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	190.00	634.69
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	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	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	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**	**2,690.00**	**43,254.69**
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	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	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	0.00	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	5,335.00	5,635.00
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	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	695.00	11,805.00
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	0.00	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	239.00	2,808.00
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	642.50	5,843.14
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	1,285.00	15,420.00
Driveway	242.00	242.00	242.00	242.00	242.00	242.00	0.00	0.00	726.00	242.00	242.00	242.00	2,904.00

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	Jun 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	646.44	1,249.80
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	240.00	6,649.25
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	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	6,240.00	23,039.00
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	455.00	11,037.00
Signage	259.70	0.00	116.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.34	429.57
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	169.07	1,541.18
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**	**16,242.35**	**137,062.34**
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	0.00	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**	**0.00**	**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	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	258.20	3,257.69
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	1,028.79	12,962.51
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	8,832.68	105,992.14
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	4,615.50	52,105.00
Health	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	2,472.10	28,425.49

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	Jun 2025	Total
Insurance													
Training/ Seminars/ Travel/Meals	0.00	318.00	95.08	10.42	34.28	27.43	59.45	12.14	32.21	50.98	24.34	15.70	680.03
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**	**17,222.97**	**203,677.09**
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	80,227.76	450,314.29
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	1,611.00	43,682.65
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**	**81,838.76**	**493,996.94**
ADMINISTRATION													
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	495.00	1,980.00
Total ADMINISTRATION	**0.00**	**495.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**990.00**	**0.00**	**0.00**	**0.00**	**495.00**	**1,980.00**
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	0.00	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	0.00	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**	**0.00**	**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**	**198,115.12**	**193,132.32**	**1,944,303.53**
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**	**-100,095.65**	**-118,253.42**	**436,038.96**
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	74,878.90	2,380,342.49
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	198,115.12	193,132.32	1,944,303.53

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	Jun 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**	**447,239.45**	**-100,095.65**	**-118,253.42**	**436,038.96**

Annual Budget - Comparative

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

As of: Jun 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	-540.00	0.00	-540.00	227,377.22	227,917.00	-539.78	227,917.00
Property Tax Revenue	55,187.31	117,582.50	-62,395.19	1,473,053.41	1,410,990.00	62,063.41	1,410,990.00
Development Impact Fee	5,353.00	6,666.66	-1,313.66	17,813.00	80,000.00	-62,187.00	80,000.00
Transponder Revenue	200.00	333.33	-133.33	3,120.00	4,000.00	-880.00	4,000.00
Parcel Tax Revenue	7,686.79	50,000.00	-42,313.21	586,337.34	600,000.00	-13,662.66	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	3,392.75	83.33	3,309.42	14,709.12	1,000.00	13,709.12	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	**71,279.85**	**174,665.82**	**-103,385.97**	**2,383,042.02**	**2,381,222.00**	**1,820.02**	**2,381,222.00**
Total Operating Income	**71,279.85**	**174,665.82**	**-103,385.97**	**2,383,042.02**	**2,381,222.00**	**1,820.02**	**2,381,222.00**
Expense							
UTILITIES							
Electricity/LS & Guard Shack	323.38	400.00	76.62	4,616.65	4,800.00	183.35	4,800.00
Electricity/ Street Lights	818.76	802.00	-16.76	9,512.61	9,624.00	111.39	9,624.00
Gas	186.93	430.00	243.07	3,261.68	5,160.00	1,898.32	5,160.00
Trash Services	7,443.72	6,773.16	-670.56	91,922.33	81,278.00	-10,644.33	81,278.00
Water/Sewer	705.04	724.00	18.96	9,113.45	8,688.00	-425.45	8,688.00
Total UTILITIES	**9,477.83**	**9,129.16**	**-348.67**	**118,426.72**	**109,550.00**	**-8,876.72**	**109,550.00**
GENERAL & ADMIN							
Security/Allied Contract	50,299.94	50,535.91	235.97	579,824.50	606,431.00	26,606.50	606,431.00
Security/DwellingLIVE Lic Fee	702.83	670.00	-32.83	8,545.10	8,040.00	-505.10	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	2,000.00	111.84	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	255.23	241.66	-13.57	3,199.44	2,900.00	-299.44	2,900.00
Security/Radar Certification	0.00	41.66	41.66	0.00	500.00	500.00	500.00
Security/Transponders	0.00	200.00	200.00	2,322.90	2,400.00	77.10	2,400.00
Security/Trans (Reader Service)	0.00	323.66	323.66	2,696.00	3,884.00	1,188.00	3,884.00
Security/July 4 Allowance	541.45	0.00	-541.45	1,296.53	2,000.00	703.47	2,000.00
Communications-Phone/ Internet	363.00	431.66	68.66	4,836.75	5,180.00	343.25	5,180.00
Bank Charges	3.51	35.00	31.49	759.24	420.00	-339.24	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	50.00	50.00	50.00
Equipment - Copy Machine Lease	192.88	220.00	27.12	2,314.56	2,640.00	325.44	2,640.00
Document Management	0.00	25.00	25.00	0.00	300.00	300.00	300.00
Legal Fees/Owen/ Schwerdtfeger	170.00	1,666.66	1,496.66	69,994.73	20,000.00	-49,994.73	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)	1,333.80	942.58	-391.22	12,020.76	11,311.00	-709.76	11,311.00
MHTL Survey/LCP Committee	7,500.00	0.00	-7,500.00	15,000.00	17,000.00	2,000.00	17,000.00
Property Management Contract	2,300.00	2,341.66	41.66	27,600.00	28,100.00	500.00	28,100.00
Photo Copying	371.74	125.00	-246.74	1,642.31	1,500.00	-142.31	1,500.00
Office Equip (Computer, Etc)	39.26	394.16	354.90	895.26	4,730.00	3,834.74	4,730.00
Office Supplies	51.69	208.33	156.64	1,866.69	2,500.00	633.31	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
Notices to Community	455.08	141.66	-313.42	969.14	1,700.00	730.86	1,700.00
Website Hosting	460.00	275.00	-185.00	2,465.14	3,300.00	834.86	3,300.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	4,370.00	4,500.00	130.00	4,500.00
Total GENERAL & ADMIN	**65,165.41**	**59,365.42**	**-5,799.99**	**861,627.29**	**851,828.00**	**-9,799.29**	**851,828.00**

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
LANDSCAPE MAINTENANCE							
Landscape Contract (Western)	2,500.00	2,500.00	0.00	30,000.00	30,000.00	0.00	30,000.00
Landscape Extras (Western)	0.00	358.33	358.33	2,470.00	4,300.00	1,830.00	4,300.00
Landscape Misc (Luna & McGee)	190.00	362.50	172.50	634.69	4,350.00	3,715.31	4,350.00
Palm Tree Trimming	0.00	0.00	0.00	3,780.00	5,690.00	1,910.00	5,690.00
Irrigation Repairs (Western)	0.00	166.66	166.66	1,670.00	2,000.00	330.00	2,000.00
Wht Fly / Bamboo Trmnt RPW	0.00	458.33	458.33	4,700.00	5,500.00	800.00	5,500.00
Total LANDSCAPE MAINTENANCE	**2,690.00**	**3,845.82**	**1,155.82**	**43,254.69**	**51,840.00**	**8,585.31**	**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	0.00	83.33	83.33	1,750.00	1,000.00	-750.00	1,000.00
Painting/Re-OilingWoodwork	5,335.00	1,333.33	-4,001.67	5,635.00	16,000.00	10,365.00	16,000.00
Plumbing Repair	0.00	100.00	100.00	3,244.91	1,200.00	-2,044.91	1,200.00
Roof Repair	0.00	83.33	83.33	0.00	1,000.00	1,000.00	1,000.00
Block Wall & Fence Repair	695.00	1,350.00	655.00	11,805.00	16,200.00	4,395.00	16,200.00
Beach Cleanup	0.00	1,250.00	1,250.00	4,285.00	15,000.00	10,715.00	15,000.00
Computer Consultant	239.00	230.00	-9.00	2,808.00	2,760.00	-48.00	2,760.00
Gate Repairs/Maint. (ALL)	642.50	167.33	-475.17	5,843.14	2,008.00	-3,835.14	2,008.00
Street Sweeping	1,285.00	1,322.50	37.50	15,420.00	15,870.00	450.00	15,870.00
Driveway Pressure Wash	242.00	242.00	0.00	2,904.00	2,904.00	0.00	2,904.00
Fire Extinguisher Refills	0.00	0.00	0.00	0.00	190.00	190.00	190.00
Mutt Mitt Disposable Bags	646.44	145.83	-500.61	1,249.80	1,750.00	500.20	1,750.00
Misc Maintenance	240.00	450.83	210.83	6,649.25	5,410.00	-1,239.25	5,410.00
Drain/Catch Basin/Filter Maint	0.00	1,004.33	1,004.33	26,888.84	12,052.00	-14,836.84	12,052.00
Pavement Maintenance	6,240.00	6,666.66	426.66	23,039.00	80,000.00	56,961.00	80,000.00
Pest Control	455.00	611.00	156.00	11,037.00	11,885.00	848.00	11,885.00
Signage	53.34	25.00	-28.34	429.57	300.00	-129.57	300.00
Small Tools & Equipment	169.07	37.50	-131.57	1,541.18	450.00	-1,091.18	450.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	3,000.00	3,000.00	3,000.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Total GENERAL REPAIRS & MAINTENANCE	**16,242.35**	**15,352.97**	**-889.38**	**137,062.34**	**201,229.00**	**64,166.66**	**201,229.00**
PLANNED IMPROVEMENTS							
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	3,000.00	3,000.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	4,000.00	4,000.00	4,000.00
Storage Bldg. Annex to Office	0.00	5,833.33	5,833.33	0.00	70,000.00	70,000.00	70,000.00
Storm Drain Repairs from High Tides	0.00	833.33	833.33	15,150.00	10,000.00	-5,150.00	10,000.00
Total PLANNED IMPROVEMENTS	**0.00**	**7,249.99**	**7,249.99**	**15,150.00**	**87,000.00**	**71,850.00**	**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	3,257.69	3,098.00	-159.69	3,098.00
Payroll Tax Expense	1,028.79	1,164.75	135.96	12,962.51	13,977.00	1,014.49	13,977.00
Salary/Wages (Manager)	8,832.68	8,816.25	-16.43	105,992.14	105,795.00	-197.14	105,795.00
Salary/Wages (Admin Asstnt)	4,615.50	4,125.33	-490.17	52,105.00	49,504.00	-2,601.00	49,504.00
Health Insurance	2,472.10	2,304.00	-168.10	28,425.49	27,648.00	-777.49	27,648.00
Training/Seminars/Travel/ Meals	15.70	112.50	96.80	680.03	1,350.00	669.97	1,350.00
Total EMPLOYEE EXPENSES	**17,222.97**	**16,780.99**	**-441.98**	**203,677.09**	**203,370.00**	**-307.09**	**203,370.00**
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	39,795.58	39,795.58	0.00	477,547.00	477,547.00	477,547.00
Shoreline Protection Consultants	80,227.76	20,833.33	-59,394.43	450,314.29	250,000.00	-200,314.29	250,000.00
Shoreline Protection Engineering	1,611.00	6,250.00	4,639.00	43,682.65	75,000.00	31,317.35	75,000.00
Total NON-OPERATIONAL ITEMS	**81,838.76**	**66,878.91**	**-14,959.85**	**493,996.94**	**802,547.00**	**308,550.06**	**802,547.00**
ADMINISTRATION							
Security/Surveillance Camara	495.00	227.50	-267.50	1,980.00	2,730.00	750.00	2,730.00
Reserve Study Update	0.00	166.66	166.66	0.00	2,000.00	2,000.00	2,000.00
Total ADMINISTRATION	**495.00**	**394.16**	**-100.84**	**1,980.00**	**4,730.00**	**2,750.00**	**4,730.00**
LAND							
Principal Payments (Vacant Lot)	0.00	0.00	0.00	40,320.36	40,320.00	-0.36	40,320.00
Interest Allocation (Vacant Lot)	0.00	0.00	0.00	28,808.10	28,808.00	-0.10	28,808.00
Total LAND	**0.00**	**0.00**	**0.00**	**69,128.46**	**69,128.00**	**-0.46**	**69,128.00**

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Total Operating Expense	**193,132.32**	**178,997.42**	**-14,134.90**	**1,944,303.53**	**2,381,222.00**	**436,918.47**	**2,381,222.00**
Total Operating Income	71,279.85	174,665.82	-103,385.97	2,383,042.02	2,381,222.00	1,820.02	2,381,222.00
Total Operating Expense	193,132.32	178,997.42	-14,134.90	1,944,303.53	2,381,222.00	436,918.47	2,381,222.00
NOI - Net Operating Income	**-121,852.47**	**-4,331.60**	**-117,520.87**	**438,738.49**	**0.00**	**438,738.49**	**0.00**
Total Income	71,279.85	174,665.82	-103,385.97	2,383,042.02	2,381,222.00	1,820.02	2,381,222.00
Total Expense	193,132.32	178,997.42	-14,134.90	1,944,303.53	2,381,222.00	436,918.47	2,381,222.00
Net Income	**-121,852.47**	**-4,331.60**	**-117,520.87**	**438,738.49**	**0.00**	**438,738.49**	**0.00**

Sunwest Bank
660 E. Watertower Street
Meridian, ID 83642

Statement Ending 06/30/2025

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

Effective 6/25/2025, the amount available for withdrawal on exception holds for large deposits and new accounts will be increased to $7,000. The amount available for withdrawal from deposited items not subject to next day availability will remain $500

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	$274,296.64

HOA CHECKING - XXXXXX2066

Account Summary

Date	Description	Amount
05/31/2025	**Beginning Balance**	**$210,944.08**
	11 Credit(s) This Period	$218,576.90
	48 Debit(s) This Period	$155,224.34
06/30/2025	**Ending Balance**	**$274,296.64**

Deposits

Date	Description	Amount
06/23/2025	MOBILE DEPOSIT	$3,728.00
06/27/2025	DEPOSIT	$200.00

Electronic Credits

Date	Description	Amount
06/09/2025	APPFOLIO VV9T 8666481536	$270.00
06/18/2025	Compass Property Net Settle 000024209171618	$1,606.35
06/23/2025	XX8660 ADJ CREDIT DENAULT'S HARDWA SAN CLEMENTE CA 00004961 051845	$8.61
06/24/2025	APPFOLIO VV9T 8666481536	$1,076.35
06/24/2025	Compass Property Net Settle 000024243638570	$4,960.40
06/26/2025	Compass Property Net Settle 000024252604958	$4,305.40
06/27/2025	Compass Property Net Settle 000024270640738	$1,076.35
06/30/2025	APPFOLIO VV9T 8666481536	$1,345.44
06/30/2025	Wire Transfer In 87553318 CAPISTRANO BAY COMMUNITY SERVICES	$200,000.00

HOA CHECKING - XXXXXX2066 (continued)

Electronic Debits

Date	Description	Amount
06/02/2025	XX8660 POS CHK PURCHAS AMAZON MKTPL* N68 Amzn.com/bill WA 00000000 042686	$113.08
06/03/2025	Compass Property Settlement 000024120288598	$2,300.00
06/03/2025	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 000443	$34.00
06/06/2025	DWELLINGLIVE, IN 8009924384 1560000053	$702.83
06/06/2025	1800 CALPERS 100000017926267	$2,472.10
06/06/2025	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 62332876 032876	$455.00
06/10/2025	SD GAS & ELEC PAID SDGER 005194379635	$24.66
06/10/2025	USBEquipFinance CNTRCT PMT 500-0656919-000	$192.88
06/10/2025	XX8611 POS CHK PURCHAS CARLS JR 1100703 DANA POINT CA 02808358 025810	$15.70
06/11/2025	SOCALGAS SIMPLEPAY 058140308279055	$186.93
06/11/2025	XX8611 POS CHK PURCHAS DENAULT'S HARDWA SAN JUAN CAPI CA 00004958 006755	$15.06
06/11/2025	XX8611 POS CHK PURCHAS CRISP IMAGING SA SAN JUAN CAPO CA 68886315 054781	$53.34
06/13/2025	CITI AUTOPAY PAYMENT 221721909030025	$255.23
06/16/2025	CAPISTRANO BAY C IMPOUND TP4264	$140.69
06/16/2025	SOUTH COAST WATE SOUTH COAS B5G12I0710479	$148.75
06/16/2025	COX COMM ORG PURCHASE Ryz8BGudb54GXRJ	$363.00
06/16/2025	Compass Property Settlement 000024220675698	$642.50
06/16/2025	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	$2,325.22
06/16/2025	CAPISTRANO BAY C IMPOUND TP4264	$4,926.99
06/16/2025	XX8660 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 099138	$8.61
06/17/2025	XX8660 POS CHK PURCHAS Amazon.com* NA3M6 Amzn.com/bill WA 00000000 066874	$39.26
06/18/2025	SOUTH COAST WATE SOUTH COAS I5G16H2150376	$57.91
06/18/2025	SOUTH COAST WATE SOUTH COAS B5G16H1203204	$80.86
06/18/2025	SOUTH COAST WATE SOUTH COAS I5G16H1343899	$417.52
06/20/2025	SD GAS & ELEC PAID SDGER 008454115307	$323.38
06/20/2025	SD GAS & ELEC PAID SDGER 005466041355	$794.10
06/20/2025	XX8660 POS CHK PURCHAS AMAZON MKTPL* NO0 Amzn.com/bill WA 00000000 083318	$646.44
06/23/2025	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 000640	$51.69
06/25/2025	XX8611 POS CHK PURCHAS DIXIELINE #41 DANA POINT CA 06062740 431024	$40.93
06/26/2025	CR & R INCORPORA CRR INCORP 8300127893	$613.55
06/26/2025	CR & R INCORPORA CRR INCORP 8300092766	$5,230.17
06/30/2025	CAPISTRANO BAY C IMPOUND TP4264	$117.51
06/30/2025	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	$2,314.84
06/30/2025	CAPISTRANO BAY C IMPOUND TP4264	$4,909.92

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
2025	06/02/2025	$1,527.00	2041	06/13/2025	$125.00	2048	06/25/2025	$1,741.25
2037*	06/09/2025	$50,299.94	2042	06/12/2025	$2,500.00	2049	06/25/2025	$995.00
2038	06/12/2025	$16,799.00	2045*	06/26/2025	$695.00	2051*	06/30/2025	$1,600.00
2039	06/05/2025	$350.00	2046	06/27/2025	$1,000.00	2052	06/20/2025	$240.00
2040	06/11/2025	$70.00	2047	06/25/2025	$46,267.50			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
06/02/2025	$209,304.00	06/11/2025	$152,401.56	06/20/2025	$123,173.45
06/03/2025	$206,970.00	06/12/2025	$133,102.56	06/23/2025	$126,858.37
06/05/2025	$206,620.00	06/13/2025	$132,722.33	06/24/2025	$132,895.12
06/06/2025	$202,990.07	06/16/2025	$124,166.57	06/25/2025	$83,850.44
06/09/2025	$152,960.13	06/17/2025	$124,127.31	06/26/2025	$81,617.12
06/10/2025	$152,726.89	06/18/2025	$125,177.37	06/27/2025	$81,893.47

HOA CHECKING - XXXXXX2066 (continued)

Daily Balances (continued)

Date	Amount
06/30/2025	$274,296.64

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

Where Tradition & Technology Come Together

Account Title

Capistrano Bay Community Services
District

Business Interest on Checking Summary

Account Number	[redacted]3278	Number of Enclosures	0
Beginning Balance	760,677.70	Statement Dates	6/02/25 thru 6/30/25
3 Deposits/Credits	12,654.47	Days in the statement period	29
2 Checks/Debits	200,003.51	Average Ledger	759,516.57
Service Charge	0.00	Interest Earned	30.18
Interest Paid	31.22	Annual Percentage Yield Returned	0.05%
Ending Balance	573,359.88	2025 Interest Paid	156.87

Deposits and Other Credits

Date	Description	Amount
6/05	County of Orange B956000928 20250603001882CAPISTRANO BAY EDI PYMNT 09100001519CCD	789.19
6/12	County of Orange B956000928 20250610001903CAPISTRANO BAY EDI PYMNT 09100001489CCD	1,923.13
6/20	County of Orange B956000928 20250617001916CAPISTRANO BAY EDI PYMNT 09100001219CCD	9,942.15
6/30	Interest Deposit	31.22

Business Interest on Checking [redacted]3278 (continued)

Checks and Other Debits

Date	Description	Amount
6/04	Account Analysis Charge	3.51-
6/30	OLB Outgoing Wire-eNotice Sunwest Bank 000000000 20250630L2LFFM1C000135	200,000.00-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
6/02	760,677.70	6/05	761,463.38	6/20	773,328.66
6/04	760,674.19	6/12	763,386.51	6/30	573,359.88

Interest Rate Summary

Date	Rate
6/01	0.050000%

End of Statement

Thank you for banking with Farmers & Merchants Bank.