Regular Meeting #722
December 9, 2025
Financial Report

ITEM 9a

FINANCIAL REPORT THROUGH

November 30, 2025

FOR DECEMBER MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

Properties: Capistrano Bay Comm Svcs Dstrc - Various Addresses Capistrano Beach, CA 92624
As of: 11/30/2025
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	3,931.02
Operating Cash	209,949.27
Reserve Cash	10,632.97
Reserve CD Cash 1	670,091.50
Total Cash	**894,604.76**
Accounts Receivable	22,518.77
FIXED/DEPRICIABLE ASSETS	
Structure	212,671.60
Security	42,958.44
Maintenance	33,952.00
Road System	1,023,806.00
Storm Drains	156,529.00
Entryway	1,408,563.83
Total FIXED/DEPRICIABLE ASSETS	**2,878,480.87**
ACCUMULATED DEPRECIATION	
Accum Deprec-Structure	-114,840.19
Accum Deprec-Security	-33,102.75
Accum Deprec-Maintenance	-33,952.00
Accum Deprec-Road System	-703,944.13
Accum Deprec-Storm Drains	-94,442.20
Accum Deprec-Entryway	-788,029.14
Total ACCUMULATED DEPRECIATION	**-1,768,310.41**
Land	2,490,000.00
Loan	-904,543.10
TOTAL ASSETS	**3,612,750.89**
LIABILITIES & CAPITAL	
Liabilities	
OTHER CURRENT LIABILITIES	
Accrued Vacation	0.40
Total OTHER CURRENT LIABILITIES	**0.40**
Clearing Account	540.00
Prepaid Income	928.19
Total Liabilities	**1,468.59**
Capital	
Retained Earnings	1,202,850.51
Appfolio Opening Balance Equity	204,137.86
Net Investment in Cap Assets	3,806,390.58

Balance Sheet

Account Name	Balance
Debt Contra Account	-904,543.10
Unrestricted - Other	1,055,872.42
Calculated Retained Earnings	-282,752.55
Calculated Prior Years Retained Earnings	-1,470,673.42
Total Capital	**3,611,282.30**
TOTAL LIABILITIES & CAPITAL	**3,612,750.89**

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 2025 to Nov 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 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Total
Operating Income & Expense						
Income						
INCOME						
Special Benefit Fee	145,846.30	41,706.77	4,842.75	5,919.93	3,767.23	202,082.98
Property Tax Revenue	-42,532.84	501.43	24,704.08	3,186.16	250,065.63	235,924.46
Development Impact Fee	1,625.00	0.00	627.00	1,402.00	1,485.00	5,139.00
Transponder Revenue	0.00	20.00	780.00	0.00	320.00	1,120.00
Parcel Tax Revenue	-7,686.79	0.00	0.00	0.00	118,555.85	110,869.06
Interest Income	55.21	13.76	6,141.18	48.49	1.72	6,260.36
RR Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	5,040.00	5,040.00
Late Fees/Misc Revenue/Parking Fee	0.00	0.00	250.00	0.00	0.00	250.00
Summer Trash Collection	0.00	4,200.00	150.00	150.00	0.00	4,500.00
Total INCOME	**97,306.88**	**46,441.96**	**37,495.01**	**10,706.58**	**379,235.43**	**571,185.86**
Total Operating Income	**97,306.88**	**46,441.96**	**37,495.01**	**10,706.58**	**379,235.43**	**571,185.86**
Expense						
UTILITIES						
Electricity/LS & Guard Shack	388.36	422.05	339.14	353.85	278.66	1,782.06
Electricity/ Street Lights	831.16	831.30	831.30	831.30	827.47	4,152.53
Gas	162.41	176.82	206.35	195.04	155.38	896.00
Trash Services	6,291.41	11,919.17	9,631.87	6,308.43	6,036.09	40,186.97
Water/Sewer	717.37	735.77	718.43	825.21	894.13	3,890.91
Total UTILITIES	**8,390.71**	**14,085.11**	**11,727.09**	**8,513.83**	**8,191.73**	**50,908.47**
GENERAL & ADMIN						
Security/Allied Contract	50,299.94	50,299.94	53,088.46	52,750.86	52,750.86	259,190.06
Security/DwellingLIVE Lic Fee	672.83	722.83	722.83	757.97	757.97	3,634.43
Security/DwellingLIVE Guest Passes	0.00	944.08	0.00	0.00	0.00	944.08
Security/Bonuses for Staff	0.00	0.00	4,500.00	4,500.00	4,500.00	13,500.00
Security/ Contingencies/Fuel	455.04	219.44	287.39	394.90	204.36	1,561.13
Security/July 4 Allowance	2,150.14	0.00	0.00	0.00	0.00	2,150.14
Security/Surveillance Camara Maint	0.00	0.00	495.00	0.00	0.00	495.00

Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Total
Communications-Phone/Internet	363.46	363.07	360.86	837.58	358.16	2,283.13
Bank Charges	0.00	0.00	0.00	3.87	0.00	3.87
Auditing Services (RAMS)	0.00	0.00	0.00	10,000.00	0.00	10,000.00
Contibution-CBRA Annual Mtg	3,000.00	0.00	0.00	0.00	0.00	3,000.00
Contribution-(PLF/SCC/PMMC)	0.00	0.00	12,000.00	0.00	0.00	12,000.00
Equipment - Copy Machine Lease	192.88	192.88	491.81	208.57	0.00	1,086.14
Document Management	0.00	0.00	275.00	0.00	0.00	275.00
Legal Fees/Redwood Public Law	0.00	7,493.50	3,400.00	3,111.65	497.50	14,502.65
Liability Ins/EQ-Flood	24,025.71	6,026.00	0.00	0.00	96.00	30,147.71
Memberships (LAFCO/Carb/CSDA)	3,172.91	34.00	216.38	285.87	7,012.00	10,721.16
Property Management Contract	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	12,000.00
Photo Copying	0.00	161.63	0.00	0.00	0.00	161.63
Office Equip (Computer, Etc)	0.00	0.00	0.00	0.00	115.80	115.80
Office Supplies	179.35	113.31	192.87	201.41	101.24	788.18
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	52,702.00	0.00	52,702.00
Reserve Study Update	0.00	1,937.00	0.00	0.00	0.00	1,937.00
Website Hosting	0.00	0.00	0.00	0.00	843.63	843.63
Board Mtg Rm Rental/Stipend	125.00	125.00	125.00	125.00	0.00	500.00
Total GENERAL & ADMIN	**87,037.26**	**71,032.68**	**78,555.60**	**128,279.68**	**69,637.52**	**434,542.74**
LANDSCAPE MAINTENANCE						
Landscape Contract (Paradise LS)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	12,500.00
Landscape Extras (Paradise LS)	0.00	0.00	312.28	0.00	1,215.41	1,527.69
Landscape Misc (Luna & McGee)	0.00	0.00	65.00	0.00	0.00	65.00
Palm Tree Trimming	0.00	0.00	0.00	4,085.00	0.00	4,085.00
Irrigation Repairs (Paradise LS)	0.00	289.90	5,820.00	0.00	1,146.27	7,256.17
Wht Fly / Bamboo Trmnt (RPW)	800.00	0.00	0.00	1,950.00	0.00	2,750.00
Total LANDSCAPE MAINTENANCE	**3,300.00**	**2,789.90**	**8,697.28**	**8,535.00**	**4,861.68**	**28,183.86**
GENERAL REPAIRS & MAINTENANCE						
Lighting/Holiday @ Gate Entry (OLP)	0.00	0.00	4,368.00	0.00	0.00	4,368.00
Painting/Re-OilingWoodwork	0.00	1,560.00	0.00	0.00	0.00	1,560.00
Plumbing Repair	0.00	0.00	0.00	460.00	0.00	460.00

Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Total
Beach Cleanup	0.00	0.00	1,550.00	0.00	8,300.00	9,850.00
Computer Consultant	239.00	239.00	239.00	239.00	239.00	1,195.00
Gate Repairs/Maint. (ALL)	167.70	0.00	0.00	407.32	0.00	575.02
Street Sweeping	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	6,425.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	1,210.00
Mutt Mitt Disposable Bags	0.00	659.40	0.00	0.00	0.00	659.40
Misc Maintenance	240.00	240.00	249.79	240.00	240.00	1,209.79
Drain/Catch Basin/ Filter Maint	0.00	0.00	0.00	8,680.00	7,475.00	16,155.00
Pavement Maintenance	-3,120.00	0.00	76.10	38.78	58,425.00	55,419.88
Pest Control	530.00	530.00	530.00	530.00	530.00	2,650.00
Signage	0.00	0.00	1,008.02	0.00	0.00	1,008.02
Small Tools & Equipment	105.94	0.00	45.19	0.00	0.00	151.13
Total GENERAL REPAIRS & MAINTENANCE	**-310.36**	**4,755.40**	**9,593.10**	**12,122.10**	**76,736.00**	**102,896.24**
EMPLOYEE EXPENSES						
Workers Comp Insurance	1,536.13	0.00	244.68	0.00	0.00	1,780.81
Payroll Processing Fees	267.55	248.85	258.20	258.20	267.55	1,300.35
Payroll Tax Expense	1,037.12	995.70	1,063.27	1,053.91	1,003.70	5,153.70
Salary/Wages (Manager)	8,856.68	8,808.68	8,832.68	8,832.68	8,832.68	44,163.40
Salary/Wages (Admin Asstnt)	4,700.50	4,207.00	5,066.25	4,943.75	4,287.50	23,205.00
Health Insurance	2,472.10	2,468.15	2,468.15	2,468.15	0.00	9,876.55
Training/Seminars/ Travel/Meals	10.20	0.00	163.16	90.81	45.63	309.80
Total EMPLOYEE EXPENSES	**18,880.28**	**16,728.38**	**18,096.39**	**17,647.50**	**14,437.06**	**85,789.61**
NON-OPERATIONAL ITEMS						
Shoreline Protection Consultants	0.00	18,626.00	40,326.25	31,052.50	44,278.75	134,283.50
Shoreline Protection Engineering	0.00	0.00	1,951.00	588.00	0.00	2,539.00
Total NON-OPERATIONAL ITEMS	**0.00**	**18,626.00**	**42,277.25**	**31,640.50**	**44,278.75**	**136,822.50**
LAND						
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	20,637.71	20,637.71
Interest Allocation (Vacant Lot)	0.00	0.00	0.00	0.00	13,926.52	13,926.52
Total LAND	**0.00**	**0.00**	**0.00**	**0.00**	**34,564.23**	**34,564.23**
Total Operating Expense	**117,297.89**	**128,017.47**	**168,946.71**	**206,738.61**	**252,706.97**	**873,707.65**
NOI - Net Operating	**-19,991.01**	**-81,575.51**	**-131,451.70**	**-196,032.03**	**126,528.46**	**-302,521.79**

Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Total
Income						
Total Income	97,306.88	46,441.96	37,495.01	10,706.58	379,235.43	571,185.86
Total Expense	117,297.89	128,017.47	168,946.71	206,738.61	252,706.97	873,707.65
Net Income	**-19,991.01**	**-81,575.51**	**-131,451.70**	**-196,032.03**	**126,528.46**	**-302,521.79**

Annual Budget - Comparative

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

As of: Nov 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	250,065.63	124,059.25	126,006.38	235,924.46	620,296.25	-384,371.79	1,488,711.00
Development Impact Fee	1,485.00	6,666.67	-5,181.67	3,514.00	33,333.35	-29,819.35	80,000.00
Transponder Revenue	320.00	250.00	70.00	1,120.00	1,250.00	-130.00	3,000.00
Parcel Tax Revenue	118,555.85	50,000.00	68,555.85	110,869.06	250,000.00	-139,130.94	600,000.00
Interest Income	1.72	1,166.75	-1,165.03	6,260.36	5,833.75	426.61	14,001.00
RR Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	0.00	55,160.00
Late Fees/Misc Revenue/Parking Fee	0.00	0.00	0.00	250.00	0.00	250.00	0.00
Summer Trash Collection	0.00	0.00	0.00	5,100.00	5,100.00	0.00	5,100.00
Total INCOME	**370,428.20**	**182,142.67**	**188,285.53**	**590,955.10**	**1,143,730.35**	**-552,775.25**	**2,473,889.00**
Total Operating Income	**370,428.20**	**182,142.67**	**188,285.53**	**590,955.10**	**1,143,730.35**	**-552,775.25**	**2,473,889.00**
Expense							
UTILITIES							
Electricity/LS & Guard Shack	278.66	395.00	116.34	1,782.06	1,975.00	192.94	4,740.00
Electricity/ Street Lights	827.47	820.00	-7.47	4,152.53	4,100.00	-52.53	9,840.00
Gas	155.38	430.00	274.62	896.00	2,150.00	1,254.00	5,160.00
Trash Services	6,036.09	8,278.00	2,241.91	40,186.97	41,390.00	1,203.03	99,336.00
Water/Sewer	894.13	760.00	-134.13	3,890.91	3,800.00	-90.91	9,120.00
Total UTILITIES	**8,191.73**	**10,683.00**	**2,491.27**	**50,908.47**	**53,415.00**	**2,506.53**	**128,196.00**
GENERAL & ADMIN							
Security/Allied Contract	52,750.86	54,895.50	2,144.64	259,190.06	274,477.50	15,287.44	658,746.00
Security/ DwellingLIVE Lic Fee	757.97	722.83	-35.14	3,634.43	3,614.15	-20.28	8,674.00
Security/ DwellingLIVE Guest Passes	0.00	166.67	166.67	944.08	833.35	-110.73	2,000.00
Security/Bonuses for Staff	4,500.00	4,500.00	0.00	13,500.00	13,500.00	0.00	13,500.00
Security/ Contingencies/Fuel	204.36	291.67	87.31	1,561.13	1,458.35	-102.78	3,500.00
Security/Radio System Maint	0.00	41.67	41.67	0.00	208.35	208.35	500.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Security/ Transponders	0.00	200.00	200.00	0.00	1,000.00	1,000.00	2,400.00
Security/Trans (Reader Service)	0.00	323.67	323.67	0.00	1,618.35	1,618.35	3,884.00
Security/July 4 Allowance	0.00	0.00	0.00	2,150.14	2,000.00	-150.14	2,000.00
Security/Surveillance Camara Maint	0.00	227.50	227.50	495.00	1,137.50	642.50	2,730.00
Communications-Phone/Internet	358.16	432.17	74.01	2,283.13	2,160.85	-122.28	5,186.00
Bank Charges	0.00	45.00	45.00	3.87	225.00	221.13	540.00
Auditing Services (RAMS)	0.00	1,204.17	1,204.17	10,000.00	6,020.85	-3,979.15	14,450.00
Contibution-CBRA Annual Mtg	0.00	0.00	0.00	3,000.00	3,000.00	0.00	3,000.00
Contribution-(PLF/ SCC/PMMC)	0.00	0.00	0.00	12,000.00	12,000.00	0.00	12,000.00
Equipment - Copy Machine Lease	0.00	220.08	220.08	1,086.14	1,100.40	14.26	2,641.00
Document Management	0.00	25.00	25.00	275.00	125.00	-150.00	300.00
Legal Fees/ Redwood Public Law	497.50	1,666.67	1,169.17	14,502.65	8,333.35	-6,169.30	20,000.00
Liability Ins/EQ-Flood	96.00	0.00	-96.00	30,147.71	30,052.00	-95.71	30,052.00
Memberships (LAFCO/Carb/ CSDA)	7,012.00	1,133.83	-5,878.17	10,721.16	5,669.15	-5,052.01	13,606.00
MHTL Survey	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00
Property Management Contract	2,400.00	2,441.67	41.67	12,000.00	12,208.35	208.35	29,300.00
Photo Copying	0.00	125.00	125.00	161.63	625.00	463.37	1,500.00
Office Equip (Computer, Etc)	115.80	250.00	134.20	115.80	1,250.00	1,134.20	3,000.00
Office Supplies	101.24	208.33	107.09	788.18	1,041.65	253.47	2,500.00
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	52,702.00	53,763.00	1,061.00	53,763.00
Reserve Study Update	0.00	0.00	0.00	1,937.00	2,000.00	63.00	2,000.00
Notices to Community	0.00	161.67	161.67	0.00	808.35	808.35	1,940.00
Website Hosting	843.63	275.00	-568.63	843.63	1,375.00	531.37	3,300.00
Board Mtg Rm Rental/Stipend	0.00	375.00	375.00	500.00	1,875.00	1,375.00	4,500.00
Total GENERAL & ADMIN	**69,637.52**	**69,933.10**	**295.58**	**434,542.74**	**443,480.50**	**8,937.76**	**919,512.00**
LANDSCAPE MAINTENANCE							
Landscape Contract (Paradise LS)	2,500.00	2,500.00	0.00	12,500.00	12,500.00	0.00	30,000.00
Landscape Extras (Paradise LS)	1,215.41	358.33	-857.08	1,527.69	1,791.65	263.96	4,300.00
Landscape Misc (Luna & McGee)	0.00	362.50	362.50	65.00	1,812.50	1,747.50	4,350.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Palm Tree Trimming	0.00	0.00	0.00	4,085.00	5,690.00	1,605.00	5,690.00
Irrigation Repairs (Paradise LS)	1,146.27	166.67	-979.60	7,256.17	833.35	-6,422.82	2,000.00
Wht Fly / Bamboo Trmnt (RPW)	0.00	458.33	458.33	2,750.00	2,291.65	-458.35	5,500.00
Total LANDSCAPE MAINTENANCE	**4,861.68**	**3,845.83**	**-1,015.85**	**28,183.86**	**24,919.15**	**-3,264.71**	**51,840.00**
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS (OLP)	0.00	291.67	291.67	0.00	1,458.35	1,458.35	3,500.00
Lighting/Holiday @ Gate Entry (OLP)	0.00	0.00	0.00	4,368.00	4,375.00	7.00	8,750.00
Electrical Repair	0.00	83.33	83.33	0.00	416.65	416.65	1,000.00
Painting/Re-OilingWoodwork	0.00	1,333.33	1,333.33	1,560.00	6,666.65	5,106.65	16,000.00
Plumbing Repair	0.00	3,333.33	3,333.33	460.00	16,666.65	16,206.65	40,000.00
Roof Repair	0.00	83.33	83.33	0.00	416.65	416.65	1,000.00
Block Wall & Fence Repair	0.00	1,350.00	1,350.00	0.00	6,750.00	6,750.00	16,200.00
Beach Cleanup	8,300.00	1,250.00	-7,050.00	9,850.00	6,250.00	-3,600.00	15,000.00
Computer Consultant	239.00	239.00	0.00	1,195.00	1,195.00	0.00	2,868.00
Gate Repairs/Maint. (ALL)	0.00	2,291.67	2,291.67	575.02	11,458.35	10,883.33	27,500.00
Street Sweeping	1,285.00	1,322.50	37.50	6,425.00	6,612.50	187.50	15,870.00
Driveway Pressure Wash	242.00	242.00	0.00	1,210.00	1,210.00	0.00	2,904.00
Fire Extinguisher Refills	0.00	15.83	15.83	0.00	79.15	79.15	190.00
Mutt Mitt Disposable Bags	0.00	135.42	135.42	659.40	677.10	17.70	1,625.00
Misc Maintenance	240.00	480.83	240.83	1,209.79	2,404.15	1,194.36	5,770.00
Drain/Catch Basin/ Filter Maint	7,475.00	1,504.33	-5,970.67	16,155.00	7,521.65	-8,633.35	18,052.00
Pavement Maintenance	58,425.00	4,250.00	-54,175.00	55,419.88	21,250.00	-34,169.88	51,000.00
Pest Control	530.00	606.25	76.25	2,650.00	3,031.25	381.25	7,275.00
Signage	0.00	41.67	41.67	1,008.02	208.35	-799.67	500.00
Small Tools & Equipment	0.00	50.00	50.00	151.13	250.00	98.87	600.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	1,250.00	1,250.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	**76,736.00**	**19,154.49**	**-57,581.51**	**102,896.24**	**100,147.45**	**-2,748.79**	**238,604.00**
PLANNED IMPROVEMENTS							
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	1,250.00	1,250.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	1,666.65	1,666.65	4,000.00
Storage Bldg. Annex	0.00	5,833.33	5,833.33	0.00	29,166.65	29,166.65	70,000.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
to Office							
Storm Drain Repairs from High Tides	0.00	833.33	833.33	0.00	4,166.65	4,166.65	10,000.00
Total PLANNED IMPROVEMENTS	**0.00**	**7,249.99**	**7,249.99**	**0.00**	**36,249.95**	**36,249.95**	**87,000.00**
EMPLOYEE EXPENSES							
Workers Comp Insurance	0.00	190.17	190.17	1,780.81	950.85	-829.96	2,282.00
Payroll Processing Fees	267.55	280.67	13.12	1,300.35	1,403.35	103.00	3,368.00
Payroll Tax Expense	1,003.70	1,189.33	185.63	5,153.70	5,946.65	792.95	14,272.00
Salary/Wages (Manager)	8,832.68	8,816.25	-16.43	44,163.40	44,081.25	-82.15	105,795.00
Salary/Wages (Admin Asstnt)	4,287.50	4,398.33	110.83	23,205.00	21,991.65	-1,213.35	52,780.00
Health Insurance	0.00	2,712.17	2,712.17	9,876.55	13,560.85	3,684.30	32,546.00
Training/Seminars/ Travel/Meals	45.63	112.50	66.87	309.80	562.50	252.70	1,350.00
Total EMPLOYEE EXPENSES	**14,437.06**	**17,699.42**	**3,262.36**	**85,789.61**	**88,497.10**	**2,707.49**	**212,393.00**
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	24,351.33	24,351.33	0.00	121,756.65	121,756.65	292,216.00
Shoreline Protection Consultants	44,278.75	33,333.33	-10,945.42	134,283.50	166,666.65	32,383.15	400,000.00
Shoreline Protection Engineering	0.00	6,250.00	6,250.00	2,539.00	31,250.00	28,711.00	75,000.00
Total NON-OPERATIONAL ITEMS	**44,278.75**	**63,934.66**	**19,655.91**	**136,822.50**	**319,673.30**	**182,850.80**	**767,216.00**
LAND							
Principal Payments (Vacant Lot)	20,637.71	20,800.00	162.29	20,637.71	20,800.00	162.29	41,600.00
Interest Allocation (Vacant Lot)	13,926.52	13,764.00	-162.52	13,926.52	13,764.00	-162.52	27,528.00
Total LAND	**34,564.23**	**34,564.00**	**-0.23**	**34,564.23**	**34,564.00**	**-0.23**	**69,128.00**
Total Operating Expense	**252,706.97**	**227,064.49**	**-25,642.48**	**873,707.65**	**1,100,946.45**	**227,238.80**	**2,473,889.00**
Total Operating Income	370,428.20	182,142.67	188,285.53	590,955.10	1,143,730.35	-552,775.25	2,473,889.00
Total Operating Expense	252,706.97	227,064.49	-25,642.48	873,707.65	1,100,946.45	227,238.80	2,473,889.00
NOI - Net Operating Income	**117,721.23**	**-44,921.82**	**162,643.05**	**-282,752.55**	**42,783.90**	**-325,536.45**	**0.00**
Total Income	370,428.20	182,142.67	188,285.53	590,955.10	1,143,730.35	-552,775.25	2,473,889.00
Total Expense	252,706.97	227,064.49	-25,642.48	873,707.65	1,100,946.45	227,238.80	2,473,889.00
Net Income	**117,721.23**	**-44,921.82**	**162,643.05**	**-282,752.55**	**42,783.90**	**-325,536.45**	**0.00**

Sunwest Bank
660 E. Watertower Street
Meridian, ID 83642

Managing Your Accounts

Branch Name	Sunwest Bank
Branch Number	(800)330-9890
Mailing Address	2050 Main Street, Suite 300 Irvine, CA 92614
Website	www.SunwestBank.com

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

Summary of Accounts

Have you made the switch to e-statements yet? Going paperless isn't only good for the planet, it's also a good way to stay organized by keeping all your statements in one place!
If you have a consumer account, simply login to online banking, select *profile*, then scroll down to *electronic statements* and click *edit*. If you have a commercial account, call us at 800-330-9890 to get started.

Account Type	Account Number	Ending Balance
HOA CHECKING	XXXXXX2066	$212,958.48

HOA CHECKING - XXXXXX2066

Account Summary

Date	Description	Amount
11/01/2025	**Beginning Balance**	**$50,422.92**
	12 Credit(s) This Period	$415,912.88
	55 Debit(s) This Period	$253,377.32
11/28/2025	**Ending Balance**	**$212,958.48**

Deposits

Date	Description	Amount
11/19/2025	MOBILE DEPOSIT	$300.00
11/19/2025	MOBILE DEPOSIT	$300.00
11/19/2025	MOBILE DEPOSIT	$300.00
11/21/2025	DEPOSIT	$320.00
11/25/2025	MOBILE DEPOSIT	$300.00

Electronic Credits

Date	Description	Amount
11/03/2025	APPFOLIO VV9T 8666481536	$1,402.00
11/06/2025	LOCKBOX DEPOSIT	$1,614.53
11/07/2025	Wire Transfer In 91677326 Capistrano Bay Community Services District	$200,000.00
11/18/2025	LOCKBOX DEPOSIT	$300.00
11/18/2025	Wire Transfer In 91975969 Capistrano Bay Community Services District	$10,000.00
11/21/2025	LOCKBOX DEPOSIT	$1,076.35
11/26/2025	Wire Transfer In 92241775 Capistrano Bay Community Services District	$200,000.00

Electronic Debits

Date	Description	Amount
11/04/2025	TMNAServices TMNASPHLY 80906826DRCT	$96.00

HOA CHECKING - XXXXXX2066 (continued)

Electronic Debits (continued)

Date	Description	Amount
11/04/2025	Compass Property Settlement 000025425139162	$2,400.00
11/05/2025	DWELLINGLIVE, IN 8009924384 3080000245	$20.00
11/06/2025	DWELLINGLIVE, IN 8009924384 3090000495	$737.97
11/06/2025	XX8611 POS CHK PURCHAS CARLS JR 1100703 DANA POINT CA 02808358 096555	$10.97
11/06/2025	XX8660 POS CHK PURCHAS AMAZON.COM SEATTLE WA 00000000 R307IH	$14.00
11/06/2025	XX8660 POS CHK PURCHAS AMAZON.COM* BT4ED SEATTLE WA 00000101 2QJ89BB0YGY6	$38.78
11/06/2025	XX8660 POS CHK PURCHAS AMAZON.COM* BT72N SEATTLE WA 00000101 2G26G7PP206V	$64.62
11/07/2025	SD GAS & ELEC PAID SDGER 005194379635	$25.00
11/07/2025	XX8660 DDA RECURR MICROSOFT#G12244 MSBILL.INFO WA 00005078 003167	$300.00
11/07/2025	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 57908607 008607	$530.00
11/12/2025	SOCALGAS SIMPLEPAY 058140308279058	$155.38
11/12/2025	XX8660 POS CHK PURCHAS AMAZON.COM* B84U8 SEATTLE WA 00000101 7HPE2RDJ8D0Q	$28.00
11/12/2025	XX8660 DDA RECURR MICROSOFT#G12411 MSBILL.INFO WA 00005078 028866	$240.00
11/13/2025	CAPISTRANO BAY C IMPOUND TP4264	$140.69
11/13/2025	CITI AUTOPAY PAYMENT 221854115090031	$204.36
11/13/2025	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	$2,260.41
11/13/2025	CAPISTRANO BAY C IMPOUND TP4264	$4,820.37
11/14/2025	SOUTH COAST WATE SOUTH COAS J5L12G0506256	$57.10
11/14/2025	SOUTH COAST WATE SOUTH COAS D5L12F5630107	$70.10
11/14/2025	SOUTH COAST WATE SOUTH COAS I5L12F5808430	$615.20
11/17/2025	COX COMM ORG PURCHASE vMqhED9QKU7ZU4w	$358.16
11/17/2025	XX8660 DDA RECURR DNH GODADDY 480-505-8855 AZ 00000000 008128	$239.88
11/18/2025	SOUTH COAST WATE SOUTH COAS B5L13G2146137	$151.73
11/18/2025	SD GAS & ELEC PAID SDGER 008454115307	$278.66
11/18/2025	XX8611 POS CHK PURCHAS CARLS JR 1100703 DANA POINT CA 02808358 007642	$10.97
11/18/2025	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 000502	$34.00
11/19/2025	XX8660 POS CHK PURCHAS AMAZON.COM B01YP SEATTLE WA 00000101 26959LZY9XCN	$71.64
11/20/2025	SD GAS & ELEC PAID SDGER 005466041355	$802.47
11/20/2025	XX8611 POS CHK PURCHAS CARLS JR 1100703 DANA POINT CA 02808358 073596	$10.53
11/24/2025	XX8611 POS CHK PURCHAS JERSEY MIKES 202 SAN CLEMENTE CA 00006195 073058	$13.16
11/26/2025	CR & R INCORPORA CRR INCORP 8300127893	$639.32
11/26/2025	CR & R INCORPORA CRR INCORP 8300092766	$5,396.77
11/28/2025	CAPISTRANO BAY C IMPOUND TP4264	$126.86
11/28/2025	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	$2,246.16
11/28/2025	CAPISTRANO BAY C IMPOUND TP4264	$4,796.94

Other Debits

Date	Description	Amount
11/25/2025	Charge Back Item Check 2962	$1,076.35

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
2149	11/03/2025	$125.00	2163	11/26/2025	$6,438.00	2170	11/24/2025	$3,500.00
2150	11/05/2025	$6,585.00	2164	11/26/2025	$603.75	2171	11/25/2025	$58,425.00
2151	11/03/2025	$1,950.00	2165	11/25/2025	$34,564.23	2172	11/26/2025	$4,861.68
2158*	11/20/2025	$1,000.00	2167*	11/26/2025	$30,347.50	2175*	11/28/2025	$3,975.00
2161*	11/24/2025	$52,750.86	2168	11/26/2025	$6,218.75	2176	11/21/2025	$240.00
2162	11/21/2025	$4,500.00	2169	11/26/2025	$497.50	2177	11/26/2025	$7,712.50

* Indicates skipped check number

HOA CHECKING - XXXXXX2066 (continued)

Daily Balances

Date	Amount	Date	Amount	Date	Amount
11/03/2025	$49,749.92	11/13/2025	$232,692.90	11/21/2025	$236,848.81
11/04/2025	$47,253.92	11/14/2025	$231,950.50	11/24/2025	$180,584.79
11/05/2025	$40,648.92	11/17/2025	$231,352.46	11/25/2025	$86,819.21
11/06/2025	$41,397.11	11/18/2025	$241,177.10	11/26/2025	$224,103.44
11/07/2025	$240,542.11	11/19/2025	$242,005.46	11/28/2025	$212,958.48
11/12/2025	$240,118.73	11/20/2025	$240,192.46		

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

F&M BANK

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	52,009.77	Statement Dates	11/03/25 thru 11/30/25
2 Deposits/Credits	368,621.48	Days in the statement period	28
3 Checks/Debits	410,000.00	Average Ledger	41,274.38
Service Charge	0.00	Interest Earned	1.58
Interest Paid	1.72	Annual Percentage Yield Returned	0.05%
Ending Balance	10,632.97	2025 Interest Paid	201.05

Deposits and Other Credits

Date	Description	Amount
11/06	County of Orange B956000928 20251104002079CAPISTRANO BAY EDI PYMNT 09100001460CCD	189,315.09
11/26	County of Orange B956000928 20251124002110CAPISTRANO BAY EDI PYMNT 09100001690CCD	179,306.39
11/30	Interest Deposit	1.72

Business Interest on Checking [redacted]3278 (continued)

Checks and Other Debits

Date	Description	Amount
11/07	OLB Outgoing Wire Sunwest Bank	200,000.00-
11/18	OLB Outgoing Wire Sunwest Bank	10,000.00-
11/26	OLB Outgoing Wire Sunwest Bank	200,000.00-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
11/03	52,009.77	11/07	41,324.86	11/26	10,631.25
11/06	241,324.86	11/18	31,324.86	11/30	10,632.97

Interest Rate Summary

Date	Rate
11/02	0.050000%

End of Statement

Thank you for banking with Farmers & Merchants Bank.