

ITEM 9a

FINANCIAL REPORT THROUGH

January 31, 2026

FOR FEBRUARY MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 01/31/2026

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	3,972.59
Operating Cash	36,591.20
Reserve Cash	752,626.58
Reserve CD Cash 1	676,363.19
Total Cash	1,469,553.56
Accounts Receivable	15,738.52
FIXED/DEPRICIABLE ASSETS	
Structure	212,671.60
Security	23,060.44
Maintenance	33,952.00
Road System	1,040,580.00
Storm Drains	156,269.00
Entryway	1,408,563.83
Total FIXED/DEPRICIABLE ASSETS	2,875,096.87
ACCUMULATED DEPRECIATION	
Accum Deprec-Structure	-120,425.07
Accum Deprec-Security	-16,947.06
Accum Deprec-Maintenance	-33,952.00
Accum Deprec-Road System	-731,862.65
Accum Deprec-Storm Drains	-91,216.83
Accum Deprec-Entryway	-844,441.40
Total ACCUMULATED DEPRECIATION	-1,838,845.01
Land	2,490,000.00
Loan	-864,222.74
TOTAL ASSETS	4,147,321.20
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	0.40
Prepaid Income	1,614.54
Total Liabilities	1,614.94
Capital	
Retained Earnings	1,202,850.51
Appfolio Opening Balance Equity	204,137.86
Net Investment in Cap Assets	3,837,874.58
Debt Contra Account	-864,222.74
Unrestricted - Other	1,055,872.42
Calculated Retained Earnings	328,755.38

Balance Sheet

Account Name	Balance
Calculated Prior Years Retained Earnings	-1,619,561.75
Total Capital	4,145,706.26
TOTAL LIABILITIES & CAPITAL	4,147,321.20

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 Jan 2026

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	Dec 2025	Jan 2026	Total
Operating Income & Expense								
Income								
INCOME								
Special Benefit Fee	145,846.30	41,706.77	4,842.75	5,919.93	4,307.23	9,687.15	6,458.10	218,768.23
Property Tax Revenue	-42,532.84	501.43	24,704.08	3,186.16	250,065.63	488,272.31	73,211.75	797,408.52
Development Impact Fee	-1,889.00	0.00	627.00	1,402.00	1,485.00	0.00	0.00	1,625.00
Transponder Revenue	0.00	20.00	780.00	0.00	320.00	20.00	400.00	1,540.00
Parcel Tax Revenue	-7,686.79	0.00	0.00	0.00	118,555.85	209,126.56	21,555.62	341,551.24
Interest Income	55.21	13.76	6,141.18	48.49	1.72	6,285.57	74.69	12,620.62
RR Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	5,445.00	39,300.00	5,320.00	50,065.00
Late Fees/Misc Revenue/Parking Fee	0.00	0.00	250.00	0.00	0.00	0.00	250.00	500.00
Summer Trash Collection	0.00	4,200.00	150.00	150.00	0.00	150.00	150.00	4,800.00
Total INCOME	93,792.88	46,441.96	37,495.01	10,706.58	380,180.43	752,841.59	107,420.16	1,428,878.61
Total Operating Income	93,792.88	46,441.96	37,495.01	10,706.58	380,180.43	752,841.59	107,420.16	1,428,878.61
Expense								
UTILITIES								
Electricity/LS & Guard Shack	388.36	422.05	339.14	353.85	278.66	325.85	310.52	2,418.43
Electricity/ Street Lights	831.16	831.30	831.30	831.30	827.47	827.42	827.42	5,807.37
Gas	162.41	176.82	206.35	195.04	155.38	442.69	613.91	1,952.60
Trash Services	6,291.41	11,919.17	9,631.87	6,308.43	6,036.09	11,816.09	8,048.36	60,051.42
Water/Sewer	717.37	735.77	718.43	825.21	894.13	812.59	663.01	5,366.51
Total UTILITIES	8,390.71	14,085.11	11,727.09	8,513.83	8,191.73	14,224.64	10,463.22	75,596.33
GENERAL & ADMIN								
Security/Allied Contract	50,299.94	50,299.94	53,088.46	52,750.86	52,750.86	52,750.86	56,260.38	368,201.30

Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Total
Security/DwellingLIVE Lic Fee	672.83	722.83	722.83	757.97	757.97	757.97	757.97	5,150.37
Security/DwellingLIVE Guest Passes	0.00	944.08	0.00	0.00	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	1,498.91	0.00	14,998.91
Security/Contingencies/Fuel	455.04	219.44	287.39	394.90	204.36	558.68	347.70	2,467.51
Security/July 4 Allowance	2,150.14	0.00	0.00	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	0.00	495.00	990.00
Communications-Phone/Internet	363.46	363.07	360.86	837.58	358.16	357.90	358.01	2,999.04
Bank Charges	0.00	0.00	0.00	3.87	0.00	0.00	0.00	3.87
Auditing Services (RAMS)	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
Contibution-CBRA Annual Mtg	3,000.00	0.00	0.00	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	0.00	0.00	12,000.00
Equipment - Copy Machine Lease	192.88	192.88	491.81	208.57	0.00	208.47	208.47	1,503.08
Document Management	0.00	0.00	275.00	0.00	0.00	0.00	0.00	275.00
Legal Fees/Redwood Public Law	0.00	7,493.50	3,400.00	3,079.36	497.50	1,315.00	2,819.64	18,605.00
Liability Ins/EQ-Flood	24,025.71	6,026.00	0.00	0.00	96.00	0.00	0.00	30,147.71
Memberships (LAFCO/Carb/CSDA)	3,322.81	34.00	216.38	285.87	7,012.00	34.00	250.00	11,155.06
Property Management Contract	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	16,800.00
Photo Copying	0.00	161.63	0.00	0.00	0.00	8.00	0.00	169.63
Office Equip (Computer, Etc)	0.00	0.00	0.00	0.00	115.80	155.15	0.00	270.95
Office Supplies	179.35	113.31	192.87	201.41	101.24	138.98	183.24	1,110.40
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	52,702.00	0.00	0.00	0.00	52,702.00
Reserve Study Update	0.00	1,937.00	0.00	0.00	0.00	0.00	0.00	1,937.00
Website Hosting	0.00	0.00	0.00	0.00	843.63	0.00	0.00	843.63
Board Mtg Rm Rental/	125.00	125.00	125.00	125.00	0.00	3,120.00	125.00	3,745.00

Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Total
Stipend								
Total GENERAL & ADMIN	87,187.16	71,032.68	78,555.60	128,247.39	69,637.52	63,303.92	64,205.41	562,169.68
LANDSCAPE MAINTENANCE								
Landscape Contract (Paradise LS)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	17,500.00
Landscape Extras (Paradise LS)	0.00	0.00	312.28	0.00	1,215.41	1,190.00	172.00	2,889.69
Landscape Misc (Luna & McGee)	0.00	0.00	65.00	0.00	0.00	579.22	100.00	744.22
Palm Tree Trimming	0.00	0.00	0.00	4,085.00	0.00	0.00	0.00	4,085.00
Irrigation Repairs (Paradise LS)	0.00	289.90	5,820.00	0.00	1,146.27	640.82	2,609.93	10,506.92
Wht Fly / Bamboo Trmnt (RPW)	800.00	0.00	0.00	1,950.00	0.00	200.00	905.00	3,855.00
Total LANDSCAPE MAINTENANCE	3,300.00	2,789.90	8,697.28	8,535.00	4,861.68	5,110.04	6,286.93	39,580.83
GENERAL REPAIRS & MAINTENANCE								
Lighting/Holiday @ Gate Entry (OLP)	0.00	0.00	4,368.00	0.00	0.00	4,192.00	0.00	8,560.00
Painting/Re-OilingWoodwork	0.00	1,560.00	0.00	0.00	0.00	0.00	0.00	1,560.00
Plumbing Repair	0.00	0.00	0.00	460.00	0.00	0.00	0.00	460.00
Beach Cleanup	0.00	0.00	1,550.00	0.00	8,300.00	-1,285.00	-50.00	8,515.00
Computer Consultant	239.00	239.00	239.00	239.00	239.00	239.00	239.00	1,673.00
Gate Repairs/Maint. (ALL)	167.70	0.00	0.00	167.70	0.00	407.33	0.00	742.73
Street Sweeping	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	8,995.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	242.00	1,694.00
Mutt Mitt Disposable Bags	0.00	659.40	0.00	0.00	0.00	0.00	0.00	659.40
Misc Maintenance	240.00	240.00	249.79	240.00	240.00	377.93	590.00	2,177.72
Drain/Catch Basin/Filter Maint	0.00	0.00	0.00	8,680.00	7,475.00	1,600.00	2,428.97	20,183.97
Pavement Maintenance	0.00	0.00	76.10	38.78	58,425.00	3,075.00	0.00	61,614.88
Pest Control	530.00	530.00	530.00	530.00	530.00	880.00	546.00	4,076.00
Signage	0.00	0.00	1,008.02	0.00	0.00	0.00	0.00	1,008.02

Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Total
Small Tools & Equipment	105.94	0.00	45.19	0.00	0.00	0.00	27.14	178.27
Total GENERAL REPAIRS & MAINTENANCE	2,809.64	4,755.40	9,593.10	11,882.48	76,736.00	11,013.26	5,308.11	122,097.99
EMPLOYEE EXPENSES								
Workers Comp Insurance	1,536.13	0.00	244.68	0.00	0.00	0.00	0.00	1,780.81
Payroll Processing Fees	267.55	248.85	258.20	258.20	267.55	499.54	258.20	2,058.09
Payroll Tax Expense	1,037.12	995.70	1,063.27	1,053.91	1,003.70	1,161.20	1,755.63	8,070.53
Salary/Wages (Manager)	8,856.68	8,808.68	8,832.68	8,832.68	8,832.68	8,832.68	8,832.68	61,828.76
Salary/Wages (Admin Asstnt)	4,700.50	4,207.00	5,066.25	4,943.75	4,287.50	4,847.50	4,663.75	32,716.25
Health Insurance	2,472.10	2,468.15	2,468.15	2,468.15	0.00	4,938.88	2,742.56	17,557.99
Training/Seminars/Travel/Meals	10.20	0.00	163.16	90.81	45.63	48.35	47.58	405.73
Total EMPLOYEE EXPENSES	18,880.28	16,728.38	18,096.39	17,647.50	14,437.06	20,328.15	18,300.40	124,418.16
NON-OPERATIONAL ITEMS								
Shoreline Protection Consultants	0.00	18,626.00	40,326.25	31,052.50	44,278.75	16,460.00	862.50	151,606.00
Shoreline Protection Engineering	0.00	0.00	1,951.00	588.00	0.00	590.00	0.00	3,129.00
Total NON-OPERATIONAL ITEMS	0.00	18,626.00	42,277.25	31,640.50	44,278.75	17,050.00	862.50	154,735.00
LAND								
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	20,637.71	0.00	0.00	20,637.71
Interest Allocation (Vacant Lot)	0.00	0.00	0.00	0.00	13,926.52	0.00	0.00	13,926.52
Total LAND	0.00	0.00	0.00	0.00	34,564.23	0.00	0.00	34,564.23
Total Operating Expense	120,567.79	128,017.47	168,946.71	206,466.70	252,706.97	131,030.01	105,426.57	1,113,162.22
NOI - Net Operating Income	-26,774.91	-81,575.51	-131,451.70	-195,760.12	127,473.46	621,811.58	1,993.59	315,716.39
Total Income	93,792.88	46,441.96	37,495.01	10,706.58	380,180.43	752,841.59	107,420.16	1,428,878.61
Total Expense	120,567.79	128,017.47	168,946.71	206,466.70	252,706.97	131,030.01	105,426.57	1,113,162.22

Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Total
Net Income	<u>-26,774.91</u>	<u>-81,575.51</u>	<u>-131,451.70</u>	<u>-195,760.12</u>	<u>127,473.46</u>	<u>621,811.58</u>	<u>1,993.59</u>	<u>315,716.39</u>

Annual Budget - Comparative

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

As of: Jan 2026

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	228,457.22	227,917.00	540.22	227,917.00
Property Tax Revenue	73,211.75	124,059.25	-50,847.50	797,408.52	868,414.75	-71,006.23	1,488,711.00
Development Impact Fee	0.00	6,666.67	-6,666.67	0.00	46,666.69	-46,666.69	80,000.00
Transponder Revenue	400.00	250.00	150.00	1,540.00	1,750.00	-210.00	3,000.00
Parcel Tax Revenue	21,555.62	50,000.00	-28,444.38	341,551.24	350,000.00	-8,448.76	600,000.00
Interest Income	74.69	1,166.75	-1,092.06	12,620.62	8,167.25	4,453.37	14,001.00
RR Parking - Permits & OCTA Fees	0.00	0.00	0.00	54,740.00	55,160.00	-420.00	55,160.00
Late Fees/Misc Revenue/ Parking Fee	250.00	0.00	250.00	500.00	0.00	500.00	0.00
Summer Trash Collection	0.00	0.00	0.00	5,100.00	5,100.00	0.00	5,100.00
Total INCOME	95,492.06	182,142.67	-86,650.61	1,441,917.60	1,563,175.69	-121,258.09	2,473,889.00
Total Operating Income	95,492.06	182,142.67	-86,650.61	1,441,917.60	1,563,175.69	-121,258.09	2,473,889.00
Expense							
UTILITIES							
Electricity/LS & Guard Shack	310.52	395.00	84.48	2,418.43	2,765.00	346.57	4,740.00
Electricity/ Street Lights	827.42	820.00	-7.42	5,807.37	5,740.00	-67.37	9,840.00
Gas	613.91	430.00	-183.91	1,952.60	3,010.00	1,057.40	5,160.00
Trash Services	8,048.36	8,278.00	229.64	60,051.42	57,946.00	-2,105.42	99,336.00
Water/Sewer	663.01	760.00	96.99	5,366.51	5,320.00	-46.51	9,120.00
Total UTILITIES	10,463.22	10,683.00	219.78	75,596.33	74,781.00	-815.33	128,196.00
GENERAL & ADMIN							
Security/Allied Contract	56,260.38	54,895.50	-1,364.88	368,201.30	384,268.50	16,067.20	658,746.00
Security/DwellingLIVE Lic Fee	757.97	722.83	-35.14	5,150.37	5,059.81	-90.56	8,674.00
Security/DwellingLIVE Guest Passes	0.00	166.67	166.67	944.08	1,166.69	222.61	2,000.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Security/Bonuses for Staff	0.00	0.00	0.00	14,998.91	13,500.00	-1,498.91	13,500.00
Security/Contingencies/Fuel	347.70	291.67	-56.03	2,467.51	2,041.69	-425.82	3,500.00
Security/Radio System Maint	0.00	41.67	41.67	0.00	291.69	291.69	500.00
Security/Transponders	0.00	200.00	200.00	0.00	1,400.00	1,400.00	2,400.00
Security/Trans (Reader Service)	0.00	323.67	323.67	0.00	2,265.69	2,265.69	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	495.00	227.50	-267.50	990.00	1,592.50	602.50	2,730.00
Communications-Phone/Internet	358.01	432.17	74.16	2,999.04	3,025.19	26.15	5,186.00
Bank Charges	0.00	45.00	45.00	3.87	315.00	311.13	540.00
Auditing Services (RAMS)	0.00	1,204.17	1,204.17	10,000.00	8,429.19	-1,570.81	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	208.47	220.08	11.61	1,503.08	1,540.56	37.48	2,641.00
Document Management	0.00	25.00	25.00	275.00	175.00	-100.00	300.00
Legal Fees/Redwood Public Law	2,819.64	1,666.67	-1,152.97	18,605.00	11,666.69	-6,938.31	20,000.00
Liability Ins/EQ-Flood	0.00	0.00	0.00	30,147.71	30,052.00	-95.71	30,052.00
Memberships (LAFCO/Carb/CSDA)	250.00	1,133.83	883.83	11,155.06	7,936.81	-3,218.25	13,606.00
MHTL Survey	0.00	9,000.00	9,000.00	0.00	9,000.00	9,000.00	18,000.00
Property Management Contract	2,400.00	2,441.67	41.67	16,800.00	17,091.69	291.69	29,300.00
Photo Copying	0.00	125.00	125.00	169.63	875.00	705.37	1,500.00
Office Equip (Computer, Etc)	0.00	250.00	250.00	270.95	1,750.00	1,479.05	3,000.00
Office Supplies	183.24	208.33	25.09	1,110.40	1,458.31	347.91	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	1,131.69	1,131.69	1,940.00
Website Hosting	0.00	275.00	275.00	843.63	1,925.00	1,081.37	3,300.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	3,745.00	2,625.00	-1,120.00	4,500.00
Total GENERAL & ADMIN	64,205.41	74,433.10	10,227.69	562,169.68	583,346.70	21,177.02	919,512.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
LANDSCAPE MAINTENANCE							
Landscape Contract (Paradise LS)	2,500.00	2,500.00	0.00	17,500.00	17,500.00	0.00	30,000.00
Landscape Extras (Paradise LS)	172.00	358.33	186.33	2,889.69	2,508.31	-381.38	4,300.00
Landscape Misc (Luna & McGee)	100.00	362.50	262.50	744.22	2,537.50	1,793.28	4,350.00
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)	2,609.93	166.67	-2,443.26	10,506.92	1,166.69	-9,340.23	2,000.00
Wht Fly / Bamboo Trmnt (RPW)	905.00	458.33	-446.67	3,855.00	3,208.31	-646.69	5,500.00
Total LANDSCAPE MAINTENANCE	6,286.93	3,845.83	-2,441.10	39,580.83	32,610.81	-6,970.02	51,840.00
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS (OLP)	0.00	291.67	291.67	0.00	2,041.69	2,041.69	3,500.00
Lighting/Holiday @ Gate Entry (OLP)	0.00	0.00	0.00	8,560.00	8,750.00	190.00	8,750.00
Electrical Repair	0.00	83.33	83.33	0.00	583.31	583.31	1,000.00
Painting/Re-Oiling Woodwork	0.00	1,333.33	1,333.33	1,560.00	9,333.31	7,773.31	16,000.00
Plumbing Repair	0.00	3,333.33	3,333.33	460.00	23,333.31	22,873.31	40,000.00
Roof Repair	0.00	83.33	83.33	0.00	583.31	583.31	1,000.00
Block Wall & Fence Repair	0.00	1,350.00	1,350.00	0.00	9,450.00	9,450.00	16,200.00
Beach Cleanup	-50.00	1,250.00	1,300.00	8,515.00	8,750.00	235.00	15,000.00
Computer Consultant	239.00	239.00	0.00	1,673.00	1,673.00	0.00	2,868.00
Gate Repairs/Maint. (ALL)	0.00	2,291.67	2,291.67	742.73	16,041.69	15,298.96	27,500.00
Street Sweeping	1,285.00	1,322.50	37.50	8,995.00	9,257.50	262.50	15,870.00
Driveway Pressure Wash	242.00	242.00	0.00	1,694.00	1,694.00	0.00	2,904.00
Fire Extinguisher Refills	0.00	15.83	15.83	0.00	110.81	110.81	190.00
Mutt Mitt Disposable Bags	0.00	135.42	135.42	659.40	947.94	288.54	1,625.00
Misc Maintenance	590.00	480.83	-109.17	2,177.72	3,365.81	1,188.09	5,770.00
Drain/Catch Basin/Filter Maint	2,428.97	1,504.33	-924.64	20,183.97	10,530.31	-9,653.66	18,052.00
Pavement Maintenance	0.00	4,250.00	4,250.00	61,614.88	29,750.00	-31,864.88	51,000.00
Pest Control	546.00	606.25	60.25	4,076.00	4,243.75	167.75	7,275.00
Signage	0.00	41.67	41.67	1,008.02	291.69	-716.33	500.00
Small Tools & Equipment	27.14	50.00	22.86	178.27	350.00	171.73	600.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	1,750.00	1,750.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	5,308.11	19,154.49	13,846.38	122,097.99	142,831.43	20,733.44	238,604.00
PLANNED IMPROVEMENTS							
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	1,750.00	1,750.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	2,333.31	2,333.31	4,000.00
Storage Bldg. Annex to Office	0.00	5,833.33	5,833.33	0.00	40,833.31	40,833.31	70,000.00
Storm Drain Repairs from High Tides	0.00	833.33	833.33	0.00	5,833.31	5,833.31	10,000.00
Total PLANNED IMPROVEMENTS	0.00	7,249.99	7,249.99	0.00	50,749.93	50,749.93	87,000.00
EMPLOYEE EXPENSES							
Workers Comp Insurance	0.00	190.17	190.17	1,780.81	1,331.19	-449.62	2,282.00
Payroll Processing Fees	258.20	280.67	22.47	2,058.09	1,964.69	-93.40	3,368.00
Payroll Tax Expense	1,755.63	1,189.33	-566.30	8,070.53	8,325.31	254.78	14,272.00
Salary/Wages (Manager)	8,832.68	8,816.25	-16.43	61,828.76	61,713.75	-115.01	105,795.00
Salary/Wages (Admin Asstnt)	4,663.75	4,398.33	-265.42	32,716.25	30,788.31	-1,927.94	52,780.00
Health Insurance	2,742.56	2,712.17	-30.39	17,557.99	18,985.19	1,427.20	32,546.00
Training/Seminars/Travel/Meals	47.58	112.50	64.92	405.73	787.50	381.77	1,350.00
Total EMPLOYEE EXPENSES	18,300.40	17,699.42	-600.98	124,418.16	123,895.94	-522.22	212,393.00
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	24,351.33	24,351.33	0.00	170,459.31	170,459.31	292,216.00
Shoreline Protection Consultants	862.50	33,333.33	32,470.83	151,606.00	233,333.31	81,727.31	400,000.00
Shoreline Protection Engineering	0.00	6,250.00	6,250.00	3,129.00	43,750.00	40,621.00	75,000.00
Total NON-OPERATIONAL ITEMS	862.50	63,934.66	63,072.16	154,735.00	447,542.62	292,807.62	767,216.00
LAND							
Principal Payments (Vacant Lot)	0.00	0.00	0.00	20,637.71	20,800.00	162.29	41,600.00
Interest Allocation (Vacant Lot)	0.00	0.00	0.00	13,926.52	13,764.00	-162.52	27,528.00
Total LAND	0.00	0.00	0.00	34,564.23	34,564.00	-0.23	69,128.00
Total Operating Expense	105,426.57	197,000.49	91,573.92	1,113,162.22	1,490,322.43	377,160.21	2,473,889.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Total Operating Income	95,492.06	182,142.67	-86,650.61	1,441,917.60	1,563,175.69	-121,258.09	2,473,889.00
Total Operating Expense	105,426.57	197,000.49	91,573.92	1,113,162.22	1,490,322.43	377,160.21	2,473,889.00
NOI - Net Operating Income	-9,934.51	-14,857.82	4,923.31	328,755.38	72,853.26	255,902.12	0.00
Total Income	95,492.06	182,142.67	-86,650.61	1,441,917.60	1,563,175.69	-121,258.09	2,473,889.00
Total Expense	105,426.57	197,000.49	91,573.92	1,113,162.22	1,490,322.43	377,160.21	2,473,889.00
Net Income	-9,934.51	-14,857.82	4,923.31	328,755.38	72,853.26	255,902.12	0.00



660 E. Watertower Street
Meridian, ID 83642

Statement Ending 01/30/2026

CAPISTRANO BAY COMMUNITY

Page 1 of 6

Account Number: XXXXXX2066

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

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

Year-end tax documents will be mailed by January 31st. Please allow up to ten business days for receipt.

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	\$109,786.65

HOA CHECKING - XXXXXX2066

Account Summary

Date	Description	Amount
01/01/2026	Beginning Balance	\$147,999.49
	15 Credit(s) This Period	\$12,588.10
	48 Debit(s) This Period	\$50,800.94
01/30/2026	Ending Balance	\$109,786.65

Deposits

Date	Description	Amount
01/16/2026	MOBILE DEPOSIT	\$300.00
01/26/2026	MOBILE DEPOSIT	\$250.00
01/29/2026	DEPOSIT	\$300.00
01/29/2026	DEPOSIT	\$380.00

Electronic Credits

Date	Description	Amount
01/06/2026	LOCKBOX DEPOSIT	\$2,572.70
01/07/2026	LOCKBOX DEPOSIT	\$420.00
01/09/2026	Compass Property Net Settle 000025957302994	\$1,496.35
01/09/2026	LOCKBOX DEPOSIT	\$420.00
01/12/2026	LOCKBOX DEPOSIT	\$560.00
01/14/2026	APPFOLIO VV9T 8666481536	\$280.00
01/14/2026	Compass Property Net Settle 000025987257006	\$420.00
01/14/2026	LOCKBOX DEPOSIT	\$560.00
01/16/2026	Compass Property Net Settle 000026003391318	\$1,076.35
01/20/2026	LOCKBOX DEPOSIT	\$3,132.70



Please examine immediately and report if incorrect. If no error report is received within 30 days (unless otherwise required by law) the account will be considered correct.



HOA CHECKING - XXXXXX2066 (continued)

Electronic Credits (continued)

Date	Description	Amount
01/30/2026	LOCKBOX DEPOSIT	\$420.00

Electronic Debits

Date	Description	Amount
01/05/2026	DWELLINGLIVE, IN 8009924384 0030000819	\$20.00
01/05/2026	DWELLINGLIVE, IN 8009924384 0040000415	\$737.97
01/05/2026	Compass Property Settlement 000025927879326	\$2,400.00
01/06/2026	XX8611 POS CHK PURCHAS MUNICIPAL WATER WWW.MWDOC.COM CA B5RI3LBW 079174	\$25.00
01/06/2026	XX8660 POS CHK PURCHAS WWP THE BUGMAN 714-992-1292 CA 55782103 082103	\$546.00
01/07/2026	XX8660 POS CHK PURCHAS AMAZON.COM 6F2LX SEATTLE WA 00000101 4SZD6TFQ5RVU	\$16.14
01/07/2026	XX8660 POS CHK PURCHAS AMAZON.COM LT0R2 SEATTLE WA 00000101 49B19L70O289	\$17.21
01/07/2026	XX8660 POS CHK PURCHAS AMAZON.COM CP2WQ SEATTLE WA 00000101 2H2CC7P1OUYQ	\$49.73
01/08/2026	SD GAS & ELEC PAID SDGER 005194379635	\$24.95
01/08/2026	SOUTH COAST WATE SOUTH COAS H6B06F5145305	\$57.10
01/08/2026	XX8611 POS CHK PURCHAS CARLS JR 1100703 DANA POINT CA 02808358 015394	\$11.29
01/08/2026	XX8660 POS CHK PURCHAS AMAZON.COM ZQ5LJ SEATTLE WA 00000000 RAKRKU	\$32.21
01/09/2026	SOUTH COAST WATE SOUTH COAS H6B06F4353587	\$70.10
01/09/2026	SOUTH COAST WATE SOUTH COAS B6B06F4528521	\$384.08
01/12/2026	XX8660 DDA RECURR DROPBOX VMRKWJ5M DROPBOX.COM CA 00000000 031323	\$216.00
01/13/2026	CITI AUTOPAY PAYMENT 221907685550046	\$347.70
01/13/2026	SOCALGAS SIMPLEPAY 058140308279056	\$613.91
01/13/2026	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 002093	\$34.00
01/14/2026	SOUTH COAST WATE SOUTH COAS I6B12G5116280	\$151.73
01/14/2026	XX8611 POS CHK PURCHAS CARLS JR 1100703 DANA POINT CA 02808358 036139	\$11.29
01/15/2026	CAPISTRANO BAY C IMPOUND TP4264	\$140.69
01/15/2026	COX COMM ORG PURCHASE GEIEmjKQfbewuZP	\$358.01
01/15/2026	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,738.38
01/15/2026	CAPISTRANO BAY C IMPOUND TP4264	\$4,969.36
01/15/2026	XX8611 POS CHK PURCHAS FERGUSON ENT 158 SAN JUAN CAPI CA 00000000 012927	\$47.23
01/15/2026	XX8611 POS CHK PURCHAS SITEONE LANDSCAP 949-4961998 CA 79078353 038838	\$71.74
01/20/2026	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 093907	\$17.88
01/21/2026	Wells Fargo Vend EFT DEBIT 000000019601491	\$208.47
01/21/2026	SD GAS & ELEC PAID SDGER 005466041355	\$802.47
01/21/2026	XX8611 POS CHK PURCHAS DIXIELINE #41 DANA POINT CA 06062704 283179	\$27.14
01/23/2026	1800 CALPERS 100000018154404	\$2,742.56
01/26/2026	CR & R INCORPORA CRR INCORP 8300127893	\$639.32
01/26/2026	CR & R INCORPORA CRR INCORP 8300092766	\$5,409.04
01/26/2026	XX8660 POS CHK PURCHAS AMAZON.COM QP9JZ SEATTLE WA 00000101 CVZ8QE9O1NBF	\$50.07
01/28/2026	SD GAS & ELEC PAID SDGER 008454115307	\$310.52
01/29/2026	CAPISTRANO BAY C IMPOUND TP4264	\$117.51
01/29/2026	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,604.21
01/29/2026	CAPISTRANO BAY C IMPOUND TP4264	\$4,940.11

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
2173	01/06/2026	\$9,800.00	2194*	01/13/2026	\$8.00	2202*	01/09/2026	\$599.00
2189*	01/05/2026	\$599.00	2196*	01/06/2026	\$4,330.82	2203	01/05/2026	\$2,075.00
2190	01/28/2026	\$390.00	2197	01/08/2026	\$200.00			
2192*	01/13/2026	\$599.00	2199*	01/30/2026	\$239.00			

* Indicates skipped check number

HOA CHECKING - XXXXXX2066 (continued)

Daily Balances

Date	Amount	Date	Amount	Date	Amount
01/05/2026	\$142,167.52	01/13/2026	\$129,654.33	01/23/2026	\$123,136.43
01/06/2026	\$130,038.40	01/14/2026	\$130,751.31	01/26/2026	\$117,288.00
01/07/2026	\$130,375.32	01/15/2026	\$122,425.90	01/28/2026	\$116,587.48
01/08/2026	\$130,049.77	01/16/2026	\$123,802.25	01/29/2026	\$109,605.65
01/09/2026	\$130,912.94	01/20/2026	\$126,917.07	01/30/2026	\$109,786.65
01/12/2026	\$131,256.94	01/21/2026	\$125,878.99		

Overdraft and Returned Item Fees

	Total for this period	Total year-to-date	Previous year-to-date
Total Overdraft Fees	\$0.00	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00	\$0.00



Date
Account No.

1/30/26
278
Page 1 of 2

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

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Account Title

Capistrano Bay Community Services
District

Business Interest on Checking Summary

Account Number	3278	Number of Enclosures	0
Beginning Balance	708,045.72	Statement Dates	1/01/26 thru 2/01/26
3 Deposits/Credits	94,767.37	Days in the statement period	32
Checks/Debits	0.00	Average Ledger	780,545.62
Service Charge	0.00	Interest Earned	34.22
Interest Paid	33.12	Annual Percentage Yield Returned	0.05%
Ending Balance	802,846.21	2026 Interest Paid	33.12

Deposits and Other Credits

Date	Description	Amount
1/08	County of Orange B956000928 20260106002173CAPISTRANO BAY EDI PYMNT 09100001475CCD	85,591.72
1/09	County of Orange B956000928 20260107002180CAPISTRANO BAY EDI PYMNT 09100001819CCD	7,175.06
1/29	County of Orange B956000928 20260127002213CAPISTRANO BAY EDI PYMNT 09100001464CCD	2,000.59

Continued on next page

Questions? Call us: (866) 437-0011



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Date
Account No.

1/30/26
3278
Page 2 of 2

Business Interest on Checking 3278 (continued)

Deposits and Other Credits

Date	Description	Amount
1/31	Interest Deposit	33.12

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
1/01	708,045.72	1/09	800,812.50	1/31	802,846.21
1/08	793,637.44	1/29	802,813.09		

Interest Rate Summary

Date	Rate
12/31	0.050000%

End of Statement

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