

ITEM 9a

FINANCIAL REPORT THROUGH

February 28, 2026

FOR MARCH MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 02/28/2026

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	126,819.72
Reserve Cash	549,198.45
Reserve CD Cash 1	676,363.19
Total Cash	1,356,353.95
Accounts Receivable	10,526.24
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	4,028,909.31
LIABILITIES & CAPITAL	
Liabilities	
Prepaid Income	1,276.36
Total Liabilities	1,276.36
Capital	
Retained Earnings	1,202,850.91
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	210,681.67
Calculated Prior Years Retained Earnings	-1,619,561.75

Balance Sheet

Account Name	Balance
Total Capital	4,027,632.95
TOTAL LIABILITIES & CAPITAL	4,028,909.31

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 Feb 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	Feb 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	3,229.05	221,997.28
Property Tax Revenue	-42,532.84	501.43	24,704.08	3,186.16	250,065.63	488,272.31	73,211.75	2,052.79	799,461.31
Development Impact Fee	-1,889.00	0.00	627.00	1,402.00	1,485.00	0.00	0.00	0.00	1,625.00
Transponder Revenue	0.00	20.00	780.00	0.00	320.00	20.00	400.00	0.00	1,540.00
Parcel Tax Revenue	-7,686.79	0.00	0.00	0.00	118,555.85	209,126.56	21,555.62	0.00	341,551.24
Interest Income	55.21	13.76	6,141.18	48.49	1.72	6,285.57	74.69	24.08	12,644.70
RR Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	5,445.00	39,300.00	5,320.00	1,820.00	51,885.00
Late Fees/Misc Revenue/Parking Fee	0.00	0.00	250.00	0.00	0.00	0.00	250.00	500.00	1,000.00
Summer Trash Collection	0.00	4,200.00	150.00	150.00	0.00	150.00	150.00	300.00	5,100.00
Total INCOME	93,792.88	46,441.96	37,495.01	10,706.58	380,180.43	752,841.59	107,420.16	7,925.92	1,436,804.53
Total Operating Income	93,792.88	46,441.96	37,495.01	10,706.58	380,180.43	752,841.59	107,420.16	7,925.92	1,436,804.53
Expense									
UTILITIES									
Electricity/LS & Guard Shack	388.36	422.05	339.14	353.85	278.66	325.85	310.52	348.17	2,766.60
Electricity/ Street Lights	831.16	831.30	831.30	831.30	827.47	827.42	827.42	835.57	6,642.94
Gas	162.41	176.82	206.35	195.04	155.38	442.69	613.91	614.33	2,566.93
Trash Services	6,291.41	11,919.17	9,631.87	6,308.43	6,036.09	11,816.09	8,048.36	6,057.00	66,108.42

Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Total
Water/Sewer	717.37	735.77	718.43	825.21	894.13	812.59	663.01	359.42	5,725.93
Total UTILITIES	8,390.71	14,085.11	11,727.09	8,513.83	8,191.73	14,224.64	10,463.22	8,214.49	83,810.82
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	55,252.84	423,454.14
Security/DwellingLIVE Lic Fee	672.83	722.83	722.83	757.97	757.97	757.97	757.97	757.97	5,908.34
Security/DwellingLIVE Guest Passes	0.00	944.08	0.00	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	0.00	14,998.91
Security/Contingencies/Fuel	455.04	219.44	287.39	394.90	204.36	558.68	347.70	314.50	2,782.01
Security/July 4 Allowance	2,150.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,150.14
Communications-Phone/Internet	363.46	363.07	360.86	837.58	358.16	357.90	358.01	357.74	3,356.78
Bank Charges	0.00	0.00	0.00	3.87	0.00	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	0.00	10,000.00
Contribution-CBRA Annual Mtg	3,000.00	0.00	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	0.00	12,000.00
Equipment - Copy Machine Lease	192.88	192.88	491.81	208.57	0.00	208.47	208.47	208.47	1,711.55
Document Management	0.00	0.00	275.00	0.00	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	242.29	18,847.29
Liability Ins/EQ-Flood	24,025.71	6,026.00	0.00	0.00	96.00	0.00	0.00	-140.00	30,007.71
Memberships (LAFCO/Carb/CSDA)	3,322.81	34.00	216.38	285.87	7,012.00	34.00	250.00	323.88	11,478.94
Property Management Contract	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	19,200.00
Photo Copying	0.00	161.63	0.00	0.00	0.00	8.00	0.00	533.36	702.99
Office Equip (Computer, Etc)	0.00	0.00	0.00	0.00	115.80	155.15	0.00	0.00	270.95
Office Supplies	179.35	113.31	192.87	201.41	101.24	138.98	183.24	49.54	1,159.94

Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Total
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	52,702.00	0.00	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	0.00	1,937.00
Website Hosting	0.00	0.00	0.00	0.00	843.63	0.00	0.00	0.00	843.63
Board Mtg Rm Rental/Stipend	125.00	125.00	125.00	125.00	0.00	3,120.00	125.00	125.00	3,870.00
Total GENERAL & ADMIN	87,187.16	71,032.68	78,060.60	128,247.39	69,637.52	63,303.92	63,710.41	60,425.59	621,605.27
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	2,500.00	20,000.00
Landscape Extras (Paradise LS)	0.00	0.00	312.28	0.00	1,215.41	1,190.00	172.00	0.00	2,889.69
Landscape Misc (Luna & McGee)	0.00	0.00	65.00	0.00	0.00	579.22	100.00	0.00	744.22
Palm Tree Trimming	0.00	0.00	0.00	4,085.00	0.00	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	0.00	10,506.92
Wht Fly / Bamboo Trmnt (RPW)	800.00	0.00	0.00	1,950.00	0.00	200.00	905.00	0.00	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	2,500.00	42,080.83
GENERAL REPAIRS & MAINTENANCE									
Lighting/Holiday @ Gate Entry (OLP)	0.00	0.00	4,368.00	0.00	0.00	4,192.00	0.00	0.00	8,560.00
Painting/Re-OilingWoodwork	0.00	1,560.00	0.00	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	0.00	460.00
Beach Cleanup	0.00	0.00	1,550.00	0.00	8,300.00	-1,285.00	-50.00	0.00	8,515.00
Computer Consultant	239.00	239.00	239.00	239.00	239.00	239.00	239.00	239.00	1,912.00
Gate Repairs/Maint. (ALL)	167.70	0.00	0.00	167.70	0.00	407.33	0.00	426.25	1,168.98
Street Sweeping	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	1,285.00	10,280.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	1,936.00
Security/Surveillance Camara Maint	0.00	0.00	495.00	0.00	0.00	0.00	495.00	4,568.60	5,558.60

Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Total
Mutt Mitt Disposable Bags	0.00	659.40	0.00	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	259.27	2,436.99
Drain/Catch Basin/ Filter Maint	0.00	0.00	0.00	8,680.00	7,475.00	1,600.00	2,428.97	0.00	20,183.97
Pavement Maintenance	0.00	0.00	76.10	38.78	58,425.00	3,075.00	0.00	2,200.00	63,814.88
Pest Control	530.00	530.00	530.00	530.00	530.00	880.00	546.00	546.00	4,622.00
Signage	0.00	0.00	1,008.02	0.00	0.00	0.00	0.00	0.00	1,008.02
Small Tools & Equipment	105.94	0.00	45.19	0.00	0.00	0.00	27.14	0.00	178.27
Winter Roadway Cleanup (Flood)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,200.00	4,200.00
Total GENERAL REPAIRS & MAINTENANCE	2,809.64	4,755.40	10,088.10	11,882.48	76,736.00	11,013.26	5,803.11	13,966.12	137,054.11
EMPLOYEE EXPENSES									
Workers Comp Insurance	1,536.13	0.00	244.68	0.00	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	271.08	2,329.17
Payroll Tax Expense	1,037.12	995.70	1,063.27	1,053.91	1,003.70	1,161.20	1,755.63	1,151.89	9,222.42
Salary/Wages (Manager)	8,856.68	8,808.68	8,832.68	8,832.68	8,832.68	8,832.68	8,832.68	8,832.68	70,661.44
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	4,331.25	37,047.50
Health Insurance	2,472.10	2,468.15	2,468.15	2,468.15	0.00	4,938.88	2,742.56	2,739.70	20,297.69
Training/Seminars/ Travel/Meals	10.20	0.00	163.16	90.81	45.63	48.35	47.58	26.53	432.26
Total EMPLOYEE EXPENSES	18,880.28	16,728.38	18,096.39	17,647.50	14,437.06	20,328.15	18,300.40	17,353.13	141,771.29
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	18,191.25	169,797.25
Shoreline Protection Engineering	0.00	0.00	1,951.00	588.00	0.00	590.00	0.00	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	18,191.25	172,926.25

Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Total
LAND									
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	20,637.71	0.00	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	0.00	13,926.52
Total LAND	0.00	0.00	0.00	0.00	34,564.23	0.00	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	120,650.58	1,233,812.80
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	-112,724.66	202,991.73
Total Income	93,792.88	46,441.96	37,495.01	10,706.58	380,180.43	752,841.59	107,420.16	7,925.92	1,436,804.53
Total Expense	120,567.79	128,017.47	168,946.71	206,466.70	252,706.97	131,030.01	105,426.57	120,650.58	1,233,812.80
Net Income	-26,774.91	-81,575.51	-131,451.70	-195,760.12	127,473.46	621,811.58	1,993.59	-112,724.66	202,991.73

Annual Budget - Comparative

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

As of: Feb 2026

Additional Account Types: None

Accounting Basis: Modified 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	3,229.05	0.00	3,229.05	221,997.28	227,917.00	-5,919.72	227,917.00
Property Tax Revenue	2,052.79	124,059.25	-122,006.46	799,461.31	992,474.00	-193,012.69	1,488,711.00
Development Impact Fee	0.00	6,666.67	-6,666.67	1,625.00	53,333.36	-51,708.36	80,000.00
Transponder Revenue	0.00	250.00	-250.00	1,540.00	2,000.00	-460.00	3,000.00
Parcel Tax Revenue	0.00	50,000.00	-50,000.00	341,551.24	400,000.00	-58,448.76	600,000.00
Interest Income	24.08	1,166.75	-1,142.67	12,644.70	9,334.00	3,310.70	14,001.00
RR Parking - Permits & OCTA Fees	1,820.00	0.00	1,820.00	51,885.00	55,160.00	-3,275.00	55,160.00
Late Fees/Misc Revenue/ Parking Fee	500.00	0.00	500.00	1,000.00	0.00	1,000.00	0.00
Summer Trash Collection	300.00	0.00	300.00	5,100.00	5,100.00	0.00	5,100.00
Total INCOME	7,925.92	182,142.67	-174,216.75	1,436,804.53	1,745,318.36	-308,513.83	2,473,889.00
Total Operating Income	7,925.92	182,142.67	-174,216.75	1,436,804.53	1,745,318.36	-308,513.83	2,473,889.00
Expense							
UTILITIES							
Electricity/LS & Guard Shack	348.17	395.00	46.83	2,766.60	3,160.00	393.40	4,740.00
Electricity/ Street Lights	835.57	820.00	-15.57	6,642.94	6,560.00	-82.94	9,840.00
Gas	614.33	430.00	-184.33	2,566.93	3,440.00	873.07	5,160.00
Trash Services	6,057.00	8,278.00	2,221.00	66,108.42	66,224.00	115.58	99,336.00
Water/Sewer	359.42	760.00	400.58	5,725.93	6,080.00	354.07	9,120.00
Total UTILITIES	8,214.49	10,683.00	2,468.51	83,810.82	85,464.00	1,653.18	128,196.00
GENERAL & ADMIN							
Security/Allied Contract	55,252.84	54,895.50	-357.34	423,454.14	439,164.00	15,709.86	658,746.00
Security/DwellingLIVE Lic Fee	757.97	722.83	-35.14	5,908.34	5,782.64	-125.70	8,674.00
Security/DwellingLIVE Guest Passes	0.00	166.67	166.67	944.08	1,333.36	389.28	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	314.50	291.67	-22.83	2,782.01	2,333.36	-448.65	3,500.00
Security/Radio System Maint	0.00	41.67	41.67	0.00	333.36	333.36	500.00
Security/Transponders	0.00	200.00	200.00	0.00	1,600.00	1,600.00	2,400.00
Security/Trans (Reader Service)	0.00	323.67	323.67	0.00	2,589.36	2,589.36	3,884.00
Security/July 4 Allowance	0.00	0.00	0.00	2,150.14	2,000.00	-150.14	2,000.00
Communications-Phone/Internet	357.74	432.17	74.43	3,356.78	3,457.36	100.58	5,186.00
Bank Charges	0.00	45.00	45.00	3.87	360.00	356.13	540.00
Auditing Services (RAMS)	0.00	1,204.17	1,204.17	10,000.00	9,633.36	-366.64	14,450.00
Contribution-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	1,711.55	1,760.64	49.09	2,641.00
Document Management	0.00	25.00	25.00	275.00	200.00	-75.00	300.00
Legal Fees/Redwood Public Law	242.29	1,666.67	1,424.38	18,847.29	13,333.36	-5,513.93	20,000.00
Liability Ins/EQ-Flood	-140.00	0.00	140.00	30,007.71	30,052.00	44.29	30,052.00
Memberships (LAFCO/Carb/CSDA)	323.88	1,133.83	809.95	11,478.94	9,070.64	-2,408.30	13,606.00
MHTL Survey	0.00	0.00	0.00	0.00	9,000.00	9,000.00	18,000.00
Property Management Contract	2,400.00	2,441.67	41.67	19,200.00	19,533.36	333.36	29,300.00
Photo Copying	533.36	125.00	-408.36	702.99	1,000.00	297.01	1,500.00
Office Equip (Computer, Etc)	0.00	250.00	250.00	270.95	2,000.00	1,729.05	3,000.00
Office Supplies	49.54	208.33	158.79	1,159.94	1,666.64	506.70	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	1,293.36	1,293.36	1,940.00
Website Hosting	0.00	275.00	275.00	843.63	2,200.00	1,356.37	3,300.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	3,870.00	3,000.00	-870.00	4,500.00
Total GENERAL & ADMIN	60,425.59	65,205.60	4,780.01	621,605.27	646,959.80	25,354.53	916,782.00
LANDSCAPE MAINTENANCE							
Landscape Contract (Paradise LS)	2,500.00	2,500.00	0.00	20,000.00	20,000.00	0.00	30,000.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Landscape Extras (Paradise LS)	0.00	358.33	358.33	2,889.69	2,866.64	-23.05	4,300.00
Landscape Misc (Luna & McGee)	0.00	362.50	362.50	744.22	2,900.00	2,155.78	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)	0.00	166.67	166.67	10,506.92	1,333.36	-9,173.56	2,000.00
Wht Fly / Bamboo Trmnt (RPW)	0.00	458.33	458.33	3,855.00	3,666.64	-188.36	5,500.00
Total LANDSCAPE MAINTENANCE	2,500.00	3,845.83	1,345.83	42,080.83	36,456.64	-5,624.19	51,840.00
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS (OLP)	0.00	291.67	291.67	0.00	2,333.36	2,333.36	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	666.64	666.64	1,000.00
Painting/Re-Oiling Woodwork	0.00	1,333.33	1,333.33	1,560.00	10,666.64	9,106.64	16,000.00
Plumbing Repair	0.00	3,333.33	3,333.33	460.00	26,666.64	26,206.64	40,000.00
Roof Repair	0.00	83.33	83.33	0.00	666.64	666.64	1,000.00
Block Wall & Fence Repair	0.00	1,350.00	1,350.00	0.00	10,800.00	10,800.00	16,200.00
Beach Cleanup	0.00	1,250.00	1,250.00	8,515.00	10,000.00	1,485.00	15,000.00
Computer Consultant	239.00	239.00	0.00	1,912.00	1,912.00	0.00	2,868.00
Gate Repairs/Maint. (ALL)	426.25	2,291.67	1,865.42	1,168.98	18,333.36	17,164.38	27,500.00
Street Sweeping	1,285.00	1,322.50	37.50	10,280.00	10,580.00	300.00	15,870.00
Driveway Pressure Wash	242.00	242.00	0.00	1,936.00	1,936.00	0.00	2,904.00
Security/Surveillance Camara Maint	4,568.60	227.50	-4,341.10	5,558.60	1,820.00	-3,738.60	2,730.00
Fire Extinguisher Refills	0.00	15.83	15.83	0.00	126.64	126.64	190.00
Mutt Mitt Disposable Bags	0.00	135.42	135.42	659.40	1,083.36	423.96	1,625.00
Misc Maintenance	259.27	480.83	221.56	2,436.99	3,846.64	1,409.65	5,770.00
Drain/Catch Basin/Filter Maint	0.00	1,504.33	1,504.33	20,183.97	12,034.64	-8,149.33	18,052.00
Pavement Maintenance	2,200.00	4,250.00	2,050.00	63,814.88	34,000.00	-29,814.88	51,000.00
Pest Control	546.00	606.25	60.25	4,622.00	4,850.00	228.00	7,275.00
Signage	0.00	41.67	41.67	1,008.02	333.36	-674.66	500.00
Small Tools & Equipment	0.00	50.00	50.00	178.27	400.00	221.73	600.00
Winter Roadway Cleanup	4,200.00	250.00	-3,950.00	4,200.00	2,000.00	-2,200.00	3,000.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
(Flood)							
Total GENERAL REPAIRS & MAINTENANCE	13,966.12	19,381.99	5,415.87	137,054.11	163,805.92	26,751.81	241,334.00
PLANNED IMPROVEMENTS							
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	2,000.00	2,000.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	2,666.64	2,666.64	4,000.00
Storage Bldg. Annex to Office	0.00	5,833.33	5,833.33	0.00	46,666.64	46,666.64	70,000.00
Storm Drain Repairs from High Tides	0.00	833.33	833.33	0.00	6,666.64	6,666.64	10,000.00
Total PLANNED IMPROVEMENTS	0.00	7,249.99	7,249.99	0.00	57,999.92	57,999.92	87,000.00
EMPLOYEE EXPENSES							
Workers Comp Insurance	0.00	190.17	190.17	1,780.81	1,521.36	-259.45	2,282.00
Payroll Processing Fees	271.08	280.67	9.59	2,329.17	2,245.36	-83.81	3,368.00
Payroll Tax Expense	1,151.89	1,189.33	37.44	9,222.42	9,514.64	292.22	14,272.00
Salary/Wages (Manager)	8,832.68	8,816.25	-16.43	70,661.44	70,530.00	-131.44	105,795.00
Salary/Wages (Admin Asstnt)	4,331.25	4,398.33	67.08	37,047.50	35,186.64	-1,860.86	52,780.00
Health Insurance	2,739.70	2,712.17	-27.53	20,297.69	21,697.36	1,399.67	32,546.00
Training/Seminars/Travel/ Meals	26.53	112.50	85.97	432.26	900.00	467.74	1,350.00
Total EMPLOYEE EXPENSES	17,353.13	17,699.42	346.29	141,771.29	141,595.36	-175.93	212,393.00
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	24,351.33	24,351.33	0.00	194,810.64	194,810.64	292,216.00
Shoreline Protection Consultants	18,191.25	33,333.33	15,142.08	169,797.25	266,666.64	96,869.39	400,000.00
Shoreline Protection Engineering	0.00	6,250.00	6,250.00	3,129.00	50,000.00	46,871.00	75,000.00
Total NON-OPERATIONAL ITEMS	18,191.25	63,934.66	45,743.41	172,926.25	511,477.28	338,551.03	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	120,650.58	188,000.49	67,349.91	1,233,812.80	1,678,322.92	444,510.12	2,473,889.00
Total Operating Income	7,925.92	182,142.67	-174,216.75	1,436,804.53	1,745,318.36	-308,513.83	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 Expense	120,650.58	188,000.49	67,349.91	1,233,812.80	1,678,322.92	444,510.12	2,473,889.00
NOI - Net Operating Income	-112,724.66	-5,857.82	-106,866.84	202,991.73	66,995.44	135,996.29	0.00
Total Income	7,925.92	182,142.67	-174,216.75	1,436,804.53	1,745,318.36	-308,513.83	2,473,889.00
Total Expense	120,650.58	188,000.49	67,349.91	1,233,812.80	1,678,322.92	444,510.12	2,473,889.00
Net Income	-112,724.66	-5,857.82	-106,866.84	202,991.73	66,995.44	135,996.29	0.00



660 E. Watertower Street
Meridian, ID 83642

Statement Ending 02/27/2026

CAPISTRANO BAY COMMUNITY

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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	\$212,963.67

HOA CHECKING - XXXXXX2066

Account Summary

Date	Description	Amount
01/31/2026	Beginning Balance	\$109,786.65
	13 Credit(s) This Period	\$208,489.05
	46 Debit(s) This Period	\$105,312.03
02/27/2026	Ending Balance	\$212,963.67

Deposits

Date	Description	Amount
02/03/2026	MOBILE DEPOSIT	\$140.00
02/11/2026	MOBILE DEPOSIT	\$250.00
02/19/2026	RDC DEPOSIT	\$538.18
02/19/2026	MOBILE DEPOSIT	\$2,450.00
02/27/2026	MOBILE DEPOSIT	\$250.00
02/27/2026	RDC DEPOSIT	\$538.17

Electronic Credits

Date	Description	Amount
02/02/2026	Compass Property Net Settle 000026111403478	\$570.00
02/03/2026	LOCKBOX DEPOSIT	\$560.00
02/05/2026	Wire Transfer In 94399584 Capistrano Bay Community Services District	\$200,000.00
02/24/2026	LOCKBOX DEPOSIT	\$1,176.35
02/25/2026	LOCKBOX DEPOSIT	\$100.00
02/27/2026	APPFOLIO VV9T 8666481536	\$1,076.35
02/27/2026	LOCKBOX DEPOSIT	\$840.00



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 Debits

Date	Description	Amount
02/03/2026	Compass Property Settlement 000026183682902	\$2,400.00
02/04/2026	1800 CALPERS 100000018183848	\$2,739.70
02/04/2026	XX8611 POS CHK PURCHAS CARLS JR 1100703 DANA POINT CA 02808358 031757	\$10.16
02/05/2026	DWELLINGLIVE, IN 8009924384 0350000557	\$20.00
02/05/2026	DWELLINGLIVE, IN 8009924384 0350000515	\$737.97
02/06/2026	XX8660 POS CHK PURCHAS WWP THE BUGMAN 714-992-1292 CA 59826690 026690	\$546.00
02/09/2026	XX8660 DDA RECURR Adobe San Jose CA 00000000 14R4PW9QAW76	\$239.88
02/10/2026	SD GAS & ELEC PAID SDGER 005194379635	\$25.02
02/10/2026	SOCALGAS SIMPLEPAY 058140308279059	\$614.33
02/10/2026	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 002270	\$34.00
02/12/2026	SOUTH COAST WATE SOUTH COAS F6C10G4514492	\$61.38
02/12/2026	SOUTH COAST WATE SOUTH COAS D6C10G3806919	\$74.38
02/12/2026	CAPISTRANO BAY C IMPOUND TP4264	\$140.69
02/12/2026	SOUTH COAST WATE SOUTH COAS C6C10G3943920	\$341.28
02/12/2026	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,316.51
02/12/2026	CAPISTRANO BAY C IMPOUND TP4264	\$4,758.79
02/13/2026	CITI AUTOPAY PAYMENT 221934467190062	\$314.50
02/13/2026	XX8660 POS CHK PURCHAS AMAZON.COM H4021 SEATTLE WA 00000000 REPIVO	\$6.45
02/17/2026	SOUTH COAST WATE SOUTH COAS E6C12H0924433	\$155.79
02/17/2026	COX COMM ORG PURCHASE 1u5tfKU9HUWJ08I	\$357.74
02/17/2026	XX8660 POS CHK PURCHAS AMAZON.COM 6F0W7 SEATTLE WA 00000101 29AVKZC5823F	\$19.27
02/17/2026	XX8660 POS CHK PURCHAS Staples Inc staples.com MA 00000000 027562	\$43.09
02/18/2026	XX8611 POS CHK PURCHAS JERSEY MIKES 202 SAN CLEMENTE CA 00006195 059003	\$16.37
02/19/2026	SD GAS & ELEC PAID SDGER 005466041355	\$810.55
02/20/2026	SD GAS & ELEC PAID SDGER 008454115307	\$348.17
02/23/2026	Wells Fargo Vend EFT DEBIT 000000019805484	\$208.47
02/26/2026	CAPISTRANO BAY C IMPOUND TP4264	\$130.39
02/26/2026	CR & R INCORPORA CRR INCORP 8300127893	\$639.32
02/26/2026	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,312.11
02/26/2026	CAPISTRANO BAY C IMPOUND TP4264	\$4,928.41
02/26/2026	CR & R INCORPORA CRR INCORP 8300092766	\$5,417.68

Other Debits

Date	Description	Amount
02/24/2026	Charge Back Item Check 6170	\$538.18

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
2204	02/05/2026	\$56,260.38	2209	02/18/2026	\$1,077.00	2214	02/06/2026	\$495.00
2205	02/06/2026	\$1,527.00	2210	02/04/2026	\$2,819.64	2215	02/04/2026	\$2,310.00
2206	02/05/2026	\$600.00	2211	02/23/2026	\$239.00	2216	02/05/2026	\$862.50
2207	02/12/2026	\$125.00	2212	02/09/2026	\$2,100.00	2229*	02/26/2026	\$240.00
2208	02/13/2026	\$5,109.93	2213	02/02/2026	\$240.00			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
02/02/2026	\$110,116.65	02/10/2026	\$236,475.07	02/19/2026	\$223,984.53
02/03/2026	\$108,416.65	02/11/2026	\$236,725.07	02/20/2026	\$223,636.36
02/04/2026	\$100,537.15	02/12/2026	\$228,907.04	02/23/2026	\$223,188.89
02/05/2026	\$242,056.30	02/13/2026	\$223,476.16	02/24/2026	\$223,827.06
02/06/2026	\$239,488.30	02/17/2026	\$222,900.27	02/25/2026	\$223,927.06
02/09/2026	\$237,148.42	02/18/2026	\$221,806.90	02/26/2026	\$210,259.15

HOA CHECKING - XXXXXX2066 (continued)

Daily Balances (continued)

Date	Amount
02/27/2026	\$212,963.67

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.

2/27/26
3278
Page 1 of 2

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

Where
Tradition & Technology
Come Together

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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	802,846.21	Statement Dates	2/02/26 thru 3/01/26
1 Deposits/Credits	2,052.79	Days in the statement period	28
3 Checks/Debits	205,505.00	Average Ledger	620,575.86
Service Charge	0.00	Interest Earned	23.80
Interest Paid	24.08	Annual Percentage Yield Returned	0.05%
Ending Balance	599,418.08	2026 Interest Paid	57.20

Deposits and Other Credits

Date	Description	Amount
2/12	County of Orange B956000928 20260210002239CAPISTRANO BAY EDI PYMNT 09100001455CCD	2,052.79
2/28	Interest Deposit	24.08

Questions? Call us: (866) 437-0011



FMB.com





Date
Account No.

2/27/26
3278
Page 2 of 2

Business Interest on Checking 3278 (continued)

Checks and Other Debits

Date	Description	Amount
2/04	OLB Outgoing Wire Capistrano Beach Road Associat	4,200.00-
2/05	OLB Outgoing Wire Sunwest Bank	200,000.00-
2/06	OLB Outgoing Wire Capistrano Beach Road Associat	1,305.00-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
2/02	802,846.21	2/05	598,646.21	2/12	599,394.00
2/04	798,646.21	2/06	597,341.21	2/28	599,418.08

Interest Rate Summary

Date	Rate
2/01	0.050000%

End of Statement

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