

## **ITEM 9a**

# **FINANCIAL REPORT THROUGH**

**March 31, 2026**

**FOR APRIL MEETING**

***CAPISTRANO BAY***

***COMMUNITY SERVICES DISTRICT***

## Balance Sheet

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

As of: 03/31/2026

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
<b>ASSETS</b>	
<b>Cash</b>	
LAIF Account	3,972.59
Operating Cash	189,548.76
Reserve Cash	503,542.12
Reserve CD Cash 1	676,363.19
<b>Total Cash</b>	<b>1,373,426.66</b>
Accounts Receivable	2,454.53
<b>FIXED/DEPRICIABLE ASSETS</b>	
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
<b>Total FIXED/DEPRICIABLE ASSETS</b>	<b>2,875,096.87</b>
<b>ACCUMULATED DEPRECIATION</b>	
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
<b>Total ACCUMULATED DEPRECIATION</b>	<b>-1,838,845.01</b>
Land	2,490,000.00
Loan	-864,222.74
<b>TOTAL ASSETS</b>	<b>4,037,910.31</b>
<b>LIABILITIES &amp; CAPITAL</b>	
<b>Liabilities</b>	
Accounts Payable	7,200.00
Prepaid Income	1,076.36
<b>Total Liabilities</b>	<b>8,276.36</b>
<b>Capital</b>	
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	212,682.67

## Balance Sheet

Account Name	Balance
Calculated Prior Years Retained Earnings	-1,619,561.75
<b>Total Capital</b>	<b>4,029,633.95</b>
TOTAL LIABILITIES & CAPITAL	<b>4,037,910.31</b>

# 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 Mar 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	Mar 2026	Total
<b>Operating Income &amp; Expense</b>										
<b>Income</b>										
<b>INCOME</b>										
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	5,919.94	227,917.22
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	103,505.02	902,966.33
Development Impact Fee	-1,889.00	0.00	627.00	1,402.00	1,485.00	0.00	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	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	50,809.51	392,360.75
Interest Income	55.21	13.76	6,141.18	48.49	1.72	6,285.57	74.69	24.08	29.14	12,673.84
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	2,015.00	53,900.00
Late Fees/Misc Revenue/Parking Fee	0.00	0.00	250.00	0.00	0.00	0.00	250.00	500.00	0.00	1,000.00
Summer Trash Collection	0.00	4,200.00	150.00	150.00	0.00	150.00	150.00	300.00	0.00	5,100.00
<b>Total INCOME</b>	<b>93,792.88</b>	<b>46,441.96</b>	<b>37,495.01</b>	<b>10,706.58</b>	<b>380,180.43</b>	<b>752,841.59</b>	<b>107,420.16</b>	<b>7,925.92</b>	<b>162,278.61</b>	<b>1,599,083.14</b>
<b>Total Operating Income</b>	<b>93,792.88</b>	<b>46,441.96</b>	<b>37,495.01</b>	<b>10,706.58</b>	<b>380,180.43</b>	<b>752,841.59</b>	<b>107,420.16</b>	<b>7,925.92</b>	<b>162,278.61</b>	<b>1,599,083.14</b>
<b>Expense</b>										
<b>UTILITIES</b>										
Electricity/LS & Guard Shack	388.36	422.05	339.14	353.85	278.66	325.85	310.52	348.17	327.97	3,094.57
Electricity/ Street Lights	831.16	831.30	831.30	831.30	827.47	827.42	827.42	835.57	835.61	7,478.55

## Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Total
Gas	162.41	176.82	206.35	195.04	155.38	442.69	613.91	614.33	643.15	3,210.08
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	9,254.11	75,362.53
Water/Sewer	717.37	735.77	718.43	825.21	894.13	812.59	663.01	359.42	808.53	6,534.46
<b>Total UTILITIES</b>	<b>8,390.71</b>	<b>14,085.11</b>	<b>11,727.09</b>	<b>8,513.83</b>	<b>8,191.73</b>	<b>14,224.64</b>	<b>10,463.22</b>	<b>8,214.49</b>	<b>11,869.37</b>	<b>95,680.19</b>
<b>GENERAL &amp; ADMIN</b>										
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	55,252.84	478,706.98
Security/DwellingLIVE Lic Fee	672.83	722.83	722.83	757.97	757.97	757.97	757.97	757.97	757.97	6,666.31
Security/DwellingLIVE Guest Passes	0.00	944.08	0.00	0.00	0.00	0.00	0.00	0.00	987.72	1,931.80
Security/Bonuses for Staff	0.00	0.00	4,500.00	4,500.00	4,500.00	1,498.91	0.00	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	448.24	3,230.25
Security/Transponders	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,779.95	1,779.95
Security/July 4 Allowance	2,150.14	0.00	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	358.19	3,714.97
Bank Charges	0.00	0.00	0.00	3.87	0.00	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	3,450.00	13,450.00
Contribution-CBRA Annual Mtg	3,000.00	0.00	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	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	208.47	1,920.02
Document Management	0.00	0.00	275.00	0.00	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	2,470.00	21,317.29
Liability Ins/EQ-	24,025.71	6,026.00	0.00	0.00	96.00	0.00	0.00	-140.00	0.00	30,007.71

## Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Total
Flood										
Memberships (LAFCO/Carb/ CSDA)	3,322.81	34.00	216.38	285.87	7,012.00	34.00	250.00	323.88	34.00	11,512.94
Property Management Contract	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	0.00	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	0.00	702.99
Office Equip (Computer, Etc)	0.00	0.00	0.00	0.00	115.80	155.15	0.00	0.00	0.00	270.95
Office Supplies	179.35	113.31	192.87	201.41	101.24	138.98	183.24	49.54	158.75	1,318.69
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	52,702.00	0.00	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	0.00	1,937.00
Website Hosting	0.00	0.00	0.00	0.00	843.63	0.00	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	125.00	3,995.00
<b>Total GENERAL &amp; ADMIN</b>	<b>87,187.16</b>	<b>71,032.68</b>	<b>78,060.60</b>	<b>128,247.39</b>	<b>69,637.52</b>	<b>60,903.92</b>	<b>63,710.41</b>	<b>60,425.59</b>	<b>68,431.13</b>	<b>687,636.40</b>
<b>LANDSCAPE MAINTENANCE</b>										
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	2,500.00	22,500.00
Landscape Extras (Paradise LS)	0.00	0.00	312.28	0.00	1,215.41	1,190.00	172.00	0.00	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	0.00	744.22
Palm Tree Trimming	0.00	0.00	0.00	4,085.00	0.00	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	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	0.00	3,855.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>3,300.00</b>	<b>2,789.90</b>	<b>8,697.28</b>	<b>8,535.00</b>	<b>4,861.68</b>	<b>5,110.04</b>	<b>6,286.93</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>44,580.83</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>										
Lighting/Holiday @ Gate Entry	0.00	0.00	4,368.00	0.00	0.00	4,192.00	0.00	0.00	0.00	8,560.00

## Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Total
(OLP)										
Painting/Re-OilingWoodwork	0.00	1,560.00	0.00	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	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	0.00	8,515.00
Computer Consultant	239.00	239.00	239.00	239.00	239.00	239.00	239.00	239.00	239.00	2,151.00
Gate Repairs/ Maint. (ALL)	167.70	0.00	0.00	167.70	0.00	407.33	0.00	426.25	186.63	1,355.61
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	1,285.00	11,565.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	2,178.00
Security/ Surveillance Camara Maint	0.00	0.00	495.00	0.00	0.00	0.00	495.00	4,568.60	3,490.00	9,048.60
Mutt Mitt Disposable Bags	0.00	659.40	0.00	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	475.00	2,911.99
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	10,580.00	30,763.97
Pavement Maintenance	0.00	0.00	76.10	38.78	58,425.00	3,075.00	0.00	2,200.00	0.00	63,814.88
Pest Control	530.00	530.00	530.00	530.00	530.00	880.00	546.00	546.00	546.00	5,168.00
Signage	0.00	0.00	1,008.02	0.00	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	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	460.00	4,660.00
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>2,809.64</b>	<b>4,755.40</b>	<b>10,088.10</b>	<b>11,882.48</b>	<b>76,736.00</b>	<b>11,013.26</b>	<b>5,803.11</b>	<b>13,966.12</b>	<b>17,503.63</b>	<b>154,557.74</b>
<b>EMPLOYEE EXPENSES</b>										
Workers Comp Insurance	1,536.13	0.00	244.68	0.00	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	285.12	2,614.29
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	1,047.20	10,269.62
Salary/Wages	8,856.68	8,808.68	8,832.68	8,832.68	8,832.68	8,832.68	8,832.68	8,832.68	8,832.68	79,494.12

## Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Total
(Manager)										
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	4,856.25	41,903.75
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	2,739.70	23,037.39
Training/ Seminars/Travel/ Meals	10.20	0.00	163.16	90.81	45.63	48.35	47.58	26.53	11.29	443.55
<b>Total EMPLOYEE EXPENSES</b>	<b>18,880.28</b>	<b>16,728.38</b>	<b>18,096.39</b>	<b>17,647.50</b>	<b>14,437.06</b>	<b>20,328.15</b>	<b>18,300.40</b>	<b>17,353.13</b>	<b>17,772.24</b>	<b>159,543.53</b>
<b>NON-OPERATIONAL ITEMS</b>										
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	26,870.30	196,667.55
Shoreline Protection Engineering	0.00	0.00	1,951.00	588.00	0.00	590.00	0.00	0.00	196.00	3,325.00
<b>Total NON-OPERATIONAL ITEMS</b>	<b>0.00</b>	<b>18,626.00</b>	<b>42,277.25</b>	<b>31,640.50</b>	<b>44,278.75</b>	<b>17,050.00</b>	<b>862.50</b>	<b>18,191.25</b>	<b>27,066.30</b>	<b>199,992.55</b>
<b>ADMINISTRATION</b>										
Management Fees	0.00	0.00	0.00	0.00	0.00	2,400.00	2,400.00	2,400.00	2,400.00	9,600.00
<b>Total ADMINISTRATION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>9,600.00</b>
<b>LAND</b>										
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	20,637.71	0.00	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	0.00	13,926.52
<b>Total LAND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34,564.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34,564.23</b>
<b>Total Operating Expense</b>	<b>120,567.79</b>	<b>128,017.47</b>	<b>168,946.71</b>	<b>206,466.70</b>	<b>252,706.97</b>	<b>131,030.01</b>	<b>107,826.57</b>	<b>123,050.58</b>	<b>147,542.67</b>	<b>1,386,155.47</b>
<b>NOI - Net Operating Income</b>	<b>-26,774.91</b>	<b>-81,575.51</b>	<b>-131,451.70</b>	<b>-195,760.12</b>	<b>127,473.46</b>	<b>621,811.58</b>	<b>-406.41</b>	<b>-115,124.66</b>	<b>14,735.94</b>	<b>212,927.67</b>
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	162,278.61	1,599,083.14
Total Expense	120,567.79	128,017.47	168,946.71	206,466.70	252,706.97	131,030.01	107,826.57	123,050.58	147,542.67	1,386,155.47

## Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 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>-406.41</u>	<u>-115,124.66</u>	<u>14,735.94</u>	<u>212,927.67</u>

## Annual Budget - Comparative

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

As of: Mar 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
<b>Income</b>							
<b>INCOME</b>							
Special Benefit Fee	5,919.94	0.00	5,919.94	227,917.22	227,917.00	0.22	227,917.00
Property Tax Revenue	103,505.02	124,059.25	-20,554.23	902,966.33	1,116,533.25	-213,566.92	1,488,711.00
Development Impact Fee	0.00	6,666.66	-6,666.66	1,625.00	60,000.02	-58,375.02	80,000.00
Transponder Revenue	0.00	250.00	-250.00	1,540.00	2,250.00	-710.00	3,000.00
Parcel Tax Revenue	50,809.51	50,000.00	809.51	392,360.75	450,000.00	-57,639.25	600,000.00
Interest Income	29.14	1,166.75	-1,137.61	12,673.84	10,500.75	2,173.09	14,001.00
RR Parking - Permits & OCTA Fees	2,015.00	0.00	2,015.00	53,900.00	55,160.00	-1,260.00	55,160.00
Late Fees/Misc Revenue/ Parking Fee	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
Summer Trash Collection	0.00	0.00	0.00	5,100.00	5,100.00	0.00	5,100.00
<b>Total INCOME</b>	<b>162,278.61</b>	<b>182,142.66</b>	<b>-19,864.05</b>	<b>1,599,083.14</b>	<b>1,927,461.02</b>	<b>-328,377.88</b>	<b>2,473,889.00</b>
<b>Total Operating Income</b>	<b>162,278.61</b>	<b>182,142.66</b>	<b>-19,864.05</b>	<b>1,599,083.14</b>	<b>1,927,461.02</b>	<b>-328,377.88</b>	<b>2,473,889.00</b>
<b>Expense</b>							
<b>UTILITIES</b>							
Electricity/LS & Guard Shack	327.97	395.00	67.03	3,094.57	3,555.00	460.43	4,740.00
Electricity/ Street Lights	835.61	820.00	-15.61	7,478.55	7,380.00	-98.55	9,840.00
Gas	643.15	430.00	-213.15	3,210.08	3,870.00	659.92	5,160.00
Trash Services	9,254.11	8,278.00	-976.11	75,362.53	74,502.00	-860.53	99,336.00
Water/Sewer	808.53	760.00	-48.53	6,534.46	6,840.00	305.54	9,120.00
<b>Total UTILITIES</b>	<b>11,869.37</b>	<b>10,683.00</b>	<b>-1,186.37</b>	<b>95,680.19</b>	<b>96,147.00</b>	<b>466.81</b>	<b>128,196.00</b>
<b>GENERAL &amp; ADMIN</b>							
Security/Allied Contract	55,252.84	54,895.50	-357.34	478,706.98	494,059.50	15,352.52	658,746.00
Security/DwellingLIVE Lic Fee	757.97	722.84	-35.13	6,666.31	6,505.48	-160.83	8,674.00
Security/DwellingLIVE Guest Passes	987.72	166.66	-821.06	1,931.80	1,500.02	-431.78	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	448.24	291.66	-156.58	3,230.25	2,625.02	-605.23	3,500.00
Security/Radio System Maint	0.00	41.66	41.66	0.00	375.02	375.02	500.00
Security/Transponders	1,779.95	200.00	-1,579.95	1,779.95	1,800.00	20.05	2,400.00
Security/Trans (Reader Service)	0.00	323.66	323.66	0.00	2,913.02	2,913.02	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	358.19	432.16	73.97	3,714.97	3,889.52	174.55	5,186.00
Bank Charges	0.00	45.00	45.00	3.87	405.00	401.13	540.00
Auditing Services (RAMS)	3,450.00	1,204.16	-2,245.84	13,450.00	10,837.52	-2,612.48	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	220.09	11.62	1,920.02	1,980.73	60.71	2,641.00
Document Management	0.00	25.00	25.00	275.00	225.00	-50.00	300.00
Legal Fees/Redwood Public Law	2,470.00	1,666.66	-803.34	21,317.29	15,000.02	-6,317.27	20,000.00
Liability Ins/EQ-Flood	0.00	0.00	0.00	30,007.71	30,052.00	44.29	30,052.00
Memberships (LAFCO/Carb/CSDA)	34.00	1,133.84	1,099.84	11,512.94	10,204.48	-1,308.46	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	2,441.66	41.66	19,200.00	21,975.02	2,775.02	29,300.00
Photo Copying	0.00	125.00	125.00	702.99	1,125.00	422.01	1,500.00
Office Equip (Computer, Etc)	0.00	250.00	250.00	270.95	2,250.00	1,979.05	3,000.00
Office Supplies	158.75	208.34	49.59	1,318.69	1,874.98	556.29	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	161.66	161.66	0.00	1,455.02	1,455.02	1,940.00
Website Hosting	0.00	275.00	275.00	843.63	2,475.00	1,631.37	3,300.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	3,995.00	3,375.00	-620.00	4,500.00
<b>Total GENERAL &amp; ADMIN</b>	<b>68,431.13</b>	<b>65,205.55</b>	<b>-3,225.58</b>	<b>687,636.40</b>	<b>712,165.35</b>	<b>24,528.95</b>	<b>916,782.00</b>
<b>LANDSCAPE MAINTENANCE</b>							
Landscape Contract (Paradise LS)	2,500.00	2,500.00	0.00	22,500.00	22,500.00	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	358.34	358.34	2,889.69	3,224.98	335.29	4,300.00
Landscape Misc (Luna & McGee)	0.00	362.50	362.50	744.22	3,262.50	2,518.28	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)	0.00	166.66	166.66	10,506.92	1,500.02	-9,006.90	2,000.00
Wht Fly / Bamboo Trmnt (RPW)	0.00	458.34	458.34	3,855.00	4,124.98	269.98	5,500.00
<b>Total LANDSCAPE MAINTENANCE</b>	<b>2,500.00</b>	<b>3,845.84</b>	<b>1,345.84</b>	<b>44,580.83</b>	<b>40,302.48</b>	<b>-4,278.35</b>	<b>51,840.00</b>
<b>GENERAL REPAIRS &amp; MAINTENANCE</b>							
Lighting Maintenance for LS (OLP)	0.00	291.66	291.66	0.00	2,625.02	2,625.02	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	83.34	83.34	0.00	749.98	749.98	1,000.00
Painting/Re-Oiling Woodwork	0.00	1,333.34	1,333.34	1,560.00	11,999.98	10,439.98	16,000.00
Plumbing Repair	0.00	3,333.34	3,333.34	460.00	29,999.98	29,539.98	40,000.00
Roof Repair	0.00	83.34	83.34	0.00	749.98	749.98	1,000.00
Block Wall & Fence Repair	0.00	1,350.00	1,350.00	0.00	12,150.00	12,150.00	16,200.00
Beach Cleanup	0.00	1,250.00	1,250.00	8,515.00	11,250.00	2,735.00	15,000.00
Computer Consultant	239.00	239.00	0.00	2,151.00	2,151.00	0.00	2,868.00
Gate Repairs/Maint. (ALL)	186.63	2,291.66	2,105.03	1,355.61	20,625.02	19,269.41	27,500.00
Street Sweeping	1,285.00	1,322.50	37.50	11,565.00	11,902.50	337.50	15,870.00
Driveway Pressure Wash	242.00	242.00	0.00	2,178.00	2,178.00	0.00	2,904.00
Security/Surveillance Camara Maint	3,490.00	227.50	-3,262.50	9,048.60	2,047.50	-7,001.10	2,730.00
Fire Extinguisher Refills	0.00	15.84	15.84	0.00	142.48	142.48	190.00
Mutt Mitt Disposable Bags	0.00	135.41	135.41	659.40	1,218.77	559.37	1,625.00
Misc Maintenance	475.00	480.84	5.84	2,911.99	4,327.48	1,415.49	5,770.00
Drain/Catch Basin/Filter Maint	10,580.00	1,504.34	-9,075.66	30,763.97	13,538.98	-17,224.99	18,052.00
Pavement Maintenance	0.00	4,250.00	4,250.00	63,814.88	38,250.00	-25,564.88	51,000.00
Pest Control	546.00	606.25	60.25	5,168.00	5,456.25	288.25	7,275.00
Signage	0.00	41.66	41.66	1,008.02	375.02	-633.00	500.00
Small Tools & Equipment	0.00	50.00	50.00	178.27	450.00	271.73	600.00
Winter Roadway Cleanup	460.00	250.00	-210.00	4,660.00	2,250.00	-2,410.00	3,000.00

## Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
(Flood)							
<b>Total GENERAL REPAIRS &amp; MAINTENANCE</b>	<b>17,503.63</b>	<b>19,382.02</b>	<b>1,878.39</b>	<b>154,557.74</b>	<b>183,187.94</b>	<b>28,630.20</b>	<b>241,334.00</b>
<b>PLANNED IMPROVEMENTS</b>							
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	2,250.00	2,250.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.34	333.34	0.00	2,999.98	2,999.98	4,000.00
Storage Bldg. Annex to Office	0.00	5,833.34	5,833.34	0.00	52,499.98	52,499.98	70,000.00
Storm Drain Repairs from High Tides	0.00	833.34	833.34	0.00	7,499.98	7,499.98	10,000.00
<b>Total PLANNED IMPROVEMENTS</b>	<b>0.00</b>	<b>7,250.02</b>	<b>7,250.02</b>	<b>0.00</b>	<b>65,249.94</b>	<b>65,249.94</b>	<b>87,000.00</b>
<b>EMPLOYEE EXPENSES</b>							
Workers Comp Insurance	0.00	190.16	190.16	1,780.81	1,711.52	-69.29	2,282.00
Payroll Processing Fees	285.12	280.66	-4.46	2,614.29	2,526.02	-88.27	3,368.00
Payroll Tax Expense	1,047.20	1,189.34	142.14	10,269.62	10,703.98	434.36	14,272.00
Salary/Wages (Manager)	8,832.68	8,816.25	-16.43	79,494.12	79,346.25	-147.87	105,795.00
Salary/Wages (Admin Asstnt)	4,856.25	4,398.34	-457.91	41,903.75	39,584.98	-2,318.77	52,780.00
Health Insurance	2,739.70	2,712.16	-27.54	23,037.39	24,409.52	1,372.13	32,546.00
Training/Seminars/Travel/ Meals	11.29	112.50	101.21	443.55	1,012.50	568.95	1,350.00
<b>Total EMPLOYEE EXPENSES</b>	<b>17,772.24</b>	<b>17,699.41</b>	<b>-72.83</b>	<b>159,543.53</b>	<b>159,294.77</b>	<b>-248.76</b>	<b>212,393.00</b>
<b>NON-OPERATIONAL ITEMS</b>							
General Reserve Contribution	0.00	24,351.34	24,351.34	0.00	219,161.98	219,161.98	292,216.00
Shoreline Protection Consultants	26,870.30	33,333.34	6,463.04	196,667.55	299,999.98	103,332.43	400,000.00
Shoreline Protection Engineering	196.00	6,250.00	6,054.00	3,325.00	56,250.00	52,925.00	75,000.00
<b>Total NON-OPERATIONAL ITEMS</b>	<b>27,066.30</b>	<b>63,934.68</b>	<b>36,868.38</b>	<b>199,992.55</b>	<b>575,411.96</b>	<b>375,419.41</b>	<b>767,216.00</b>
<b>ADMINISTRATION</b>							
Management Fees	2,400.00	0.00	-2,400.00	9,600.00	0.00	-9,600.00	0.00
<b>Total ADMINISTRATION</b>	<b>2,400.00</b>	<b>0.00</b>	<b>-2,400.00</b>	<b>9,600.00</b>	<b>0.00</b>	<b>-9,600.00</b>	<b>0.00</b>
<b>LAND</b>							
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
<b>Total LAND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34,564.23</b>	<b>34,564.00</b>	<b>-0.23</b>	<b>69,128.00</b>

## Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
<b>Total Operating Expense</b>	147,542.67	188,000.52	40,457.85	1,386,155.47	1,866,323.44	480,167.97	2,473,889.00
Total Operating Income	162,278.61	182,142.66	-19,864.05	1,599,083.14	1,927,461.02	-328,377.88	2,473,889.00
Total Operating Expense	147,542.67	188,000.52	40,457.85	1,386,155.47	1,866,323.44	480,167.97	2,473,889.00
<b>NOI - Net Operating Income</b>	<b>14,735.94</b>	<b>-5,857.86</b>	<b>20,593.80</b>	<b>212,927.67</b>	<b>61,137.58</b>	<b>151,790.09</b>	<b>0.00</b>
Total Income	162,278.61	182,142.66	-19,864.05	1,599,083.14	1,927,461.02	-328,377.88	2,473,889.00
Total Expense	147,542.67	188,000.52	40,457.85	1,386,155.47	1,866,323.44	480,167.97	2,473,889.00
<b>Net Income</b>	<b>14,735.94</b>	<b>-5,857.86</b>	<b>20,593.80</b>	<b>212,927.67</b>	<b>61,137.58</b>	<b>151,790.09</b>	<b>0.00</b>



660 E. Watertower Street  
Meridian, ID 83642

## Statement Ending 03/31/2026

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

### 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	\$202,936.26

## HOA CHECKING - XXXXXX2066

### Account Summary

Date	Description	Amount
02/28/2026	Beginning Balance	\$212,963.67
	11 Credit(s) This Period	\$208,928.35
	53 Debit(s) This Period	\$218,955.76
03/31/2026	Ending Balance	\$202,936.26

### Deposits

Date	Description	Amount
03/09/2026	RDC DEPOSIT	\$553.18

### Electronic Credits

Date	Description	Amount
03/02/2026	Compass Property Net Settle 000026344637606	\$720.00
03/05/2026	Compass Property Net Settle 000026376952802	\$136.64
03/06/2026	LOCKBOX DEPOSIT	\$180.00
03/09/2026	Compass Property Net Settle 000026437652854	\$2,152.70
03/11/2026	LOCKBOX DEPOSIT	\$1,751.30
03/17/2026	APPFOLIO VV9T 8666481536	\$1,120.00
03/24/2026	Compass Property Net Settle 000026559721938	\$280.00
03/25/2026	LOCKBOX DEPOSIT	\$538.18
03/27/2026	Compass Property Net Settle 000026592448746	\$1,496.35
03/30/2026	Wire Transfer In 96001995 Capistrano Bay Community Services District	\$200,000.00

### Electronic Debits

Date	Description	Amount
03/03/2026	1800 CALPERS 100000018214366	\$2,739.70
03/03/2026	XX8611 POS CHK PURCHAS CARLS JR 1100703 DANA POINT CA 03562120 094975	\$11.29



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 (continued)**

Date	Description	Amount
03/04/2026	DWELLINGLIVE, IN 8009924384 0620000342	\$20.00
03/06/2026	DWELLINGLIVE, IN 8009924384 0640000772	\$737.97
03/06/2026	XX8660 POS CHK PURCHAS WWP THE BUGMAN 714-992-1292 CA 61761455 061455	\$546.00
03/09/2026	Compass Property Settlement 000026481443298	\$2,400.00
03/10/2026	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 000484	\$34.00
03/12/2026	SD GAS & ELEC PAID SDGER 005194379635	\$25.06
03/13/2026	SOUTH COAST WATE SOUTH COAS F6D11G0510772	\$52.82
03/13/2026	CITI AUTOPAY PAYMENT 221958626900058	\$448.24
03/13/2026	SOUTH COAST WATE SOUTH COAS C6D11F5803411	\$533.88
03/13/2026	SOCALGAS SIMPLEPAY 058140308279053	\$643.15
03/13/2026	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 060698	\$5.99
03/16/2026	SOUTH COAST WATE SOUTH COAS J6D11F5620746	\$70.10
03/16/2026	SOUTH COAST WATE SOUTH COAS K6D12G3816338	\$151.73
03/16/2026	CAPISTRANO BAY C IMPOUND TP4264	\$154.73
03/16/2026	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,257.95
03/16/2026	CAPISTRANO BAY C IMPOUND TP4264	\$4,869.92
03/18/2026	COX COMM ORG PURCHASE NuxtubvByDASTSz	\$358.19
03/19/2026	SD GAS & ELEC PAID SDGER 005466041355	\$810.55
03/23/2026	Wells Fargo Vend EFT DEBIT 000000019998541	\$208.47
03/23/2026	XX8660 POS CHK PURCHAS AMAZON.COM BD0Y9 SEATTLE WA 00000101 4A3TXJ7NQJ8S	\$26.20
03/23/2026	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 088668	\$126.56
03/25/2026	SD GAS & ELEC PAID SDGER 008454115307	\$327.97
03/26/2026	XX8660 POS CHK PURCHAS SP CALSENTRY CALSENTRY.COM CA OMEN7NVK 001423	\$987.72
03/27/2026	CR & R INCORPORA PURCHASE 8300127893	\$639.32
03/27/2026	CR & R INCORPORA PURCHASE 8300092766	\$5,414.79
03/31/2026	CAPISTRANO BAY C IMPOUND TP4264	\$130.39
03/31/2026	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,447.25
03/31/2026	CAPISTRANO BAY C IMPOUND TP4264	\$5,161.01

**Checks Cleared**

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
2217	03/02/2026	\$55,252.84	2225	03/03/2026	\$125.00	2235	03/30/2026	\$200.00
2218	03/04/2026	\$239.62	2226	03/04/2026	\$2,500.00	2238*	03/30/2026	\$196.00
2219	03/04/2026	\$186.63	2227	03/03/2026	\$242.29	2239	03/30/2026	\$21,030.30
2220	03/12/2026	\$1,527.00	2230*	03/02/2026	\$4,568.60	2240	03/31/2026	\$125.00
2221	03/17/2026	\$50.00	2231	03/23/2026	\$533.36	2243*	03/30/2026	\$3,895.00
2222	03/03/2026	\$2,200.00	2232	03/31/2026	\$10,580.00	2245*	03/26/2026	\$240.00
2223	03/02/2026	\$12,686.25	2233	03/30/2026	\$55,252.84	2247*	03/31/2026	\$6,367.50
2224	03/05/2026	\$6,650.00	2234	03/31/2026	\$1,966.58			

\* Indicates skipped check number

**Daily Balances**

Date	Amount	Date	Amount	Date	Amount
03/02/2026	\$141,175.98	03/11/2026	\$127,317.30	03/23/2026	\$115,583.40
03/03/2026	\$135,857.70	03/12/2026	\$125,765.24	03/24/2026	\$115,863.40
03/04/2026	\$132,911.45	03/13/2026	\$124,081.16	03/25/2026	\$116,073.61
03/05/2026	\$126,398.09	03/16/2026	\$116,576.73	03/26/2026	\$114,845.89
03/06/2026	\$125,294.12	03/17/2026	\$117,646.73	03/27/2026	\$110,288.13
03/09/2026	\$125,600.00	03/18/2026	\$117,288.54	03/30/2026	\$229,713.99
03/10/2026	\$125,566.00	03/19/2026	\$116,477.99	03/31/2026	\$202,936.26

**HOA CHECKING - XXXXXX2066 (continued)**

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**Overdraft and Returned Item Fees**

	<b>Total for this period</b>	<b>Total year-to-date</b>
<b>Total Overdraft Fees</b>	\$0.00	\$0.00
<b>Total Returned Item Fees</b>	\$0.00	\$0.00



Date  
Account No.

3/31/26  
3278  
Page 1 of 2

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

Where  
Tradition & Technology  
Come Together

Farmers & Merchants Bank Named to  
Forbes 'America's Best Banks' List for 2026.  
Visit FMB.com for details.

**Account Title**

Capistrano Bay Community Services  
District

**Business Interest on Checking Summary**

Account Number	3278	Number of Enclosures	0
Beginning Balance	599,418.08	Statement Dates	3/02/26 thru 3/31/26
1 Deposits/Credits	154,314.53	Days in the statement period	30
1 Checks/Debits	200,000.00	Average Ledger	688,961.10
Service Charge	0.00	Interest Earned	28.32
Interest Paid	29.14	Annual Percentage Yield Returned	0.05%
Ending Balance	553,761.75	2026 Interest Paid	86.34

**Deposits and Other Credits**

Date	Description	Amount
3/12	County of Orange B956000928 20260310002275CAPISTRANO BAY EDI PYMNT 09100001466CCD	154,314.53
3/31	Interest Deposit	29.14

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Date  
Account No.

3/31/26  
3278  
Page 2 of 2

Business Interest on Checking 3278 (continued)

Checks and Other Debits

Date	Description	Amount
3/30	OLB Outgoing Wire Sunwest Bank	200,000.00-

Checking Account Daily Balances

Date	Balance	Date	Balance
3/02	599,418.08	3/30	553,732.61
3/12	753,732.61	3/31	553,761.75

Interest Rate Summary

Date	Rate
3/01	0.050000%

End of Statement

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