

ITEM 9a

FINANCIAL REPORT THROUGH

April 30, 2026

FOR MAY MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 04/30/2026

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	4,011.52
Operating Cash	95,473.46
Reserve Cash	1,102,448.29
Reserve CD Cash 1	682,069.96
Total Cash	1,884,003.23
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	4,546,032.35
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	7,200.00
Prepaid Income	1,076.36
Total Liabilities	8,276.36
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	720,804.71
Calculated Prior Years Retained Earnings	-1,619,561.75

Balance Sheet

Account Name	Balance
Total Capital	4,537,755.99
TOTAL LIABILITIES & CAPITAL	4,546,032.35

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 Apr 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	Apr 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	5,919.94	1,614.53	229,531.75
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	452,607.09	1,355,573.42
Development Impact Fee	-1,889.00	0.00	627.00	1,402.00	1,485.00	0.00	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	700.00	2,240.00
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	146,269.71	538,630.46
Interest Income	55.21	13.76	6,141.18	48.49	1.72	6,285.57	74.69	24.08	5,735.91	68.30	18,448.91
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	840.00	54,740.00
Late Fees/Misc Revenue/Parking Fee	0.00	0.00	250.00	0.00	0.00	0.00	250.00	500.00	0.00	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	0.00	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	167,985.38	602,099.63	2,206,889.54
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	167,985.38	602,099.63	2,206,889.54
Expense											
UTILITIES											
Electricity/LS & Guard Shack	388.36	422.05	339.14	353.85	278.66	325.85	310.52	348.17	327.97	326.82	3,421.39
Electricity/ Street Lights	831.16	831.30	831.30	831.30	827.47	827.42	827.42	835.57	835.61	835.61	8,314.16

Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	Total
Gas	162.41	176.82	206.35	195.04	155.38	442.69	613.91	614.33	643.15	548.15	3,758.23
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	8,188.43	83,550.96
Water/Sewer	717.37	735.77	718.43	825.21	894.13	812.59	663.01	359.42	808.53	911.25	7,445.71
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	11,869.37	10,810.26	106,490.45
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	55,252.84	55,252.84	533,959.82
Security/DwellingLIVE Lic Fee	672.83	722.83	722.83	757.97	757.97	757.97	757.97	757.97	757.97	757.97	7,424.28
Security/DwellingLIVE Guest Passes	0.00	944.08	0.00	0.00	0.00	0.00	0.00	0.00	987.72	0.00	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	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	558.32	3,788.57
Security/Transponders	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,779.95	0.00	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	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	358.22	4,073.19
Bank Charges	0.00	0.00	0.00	3.87	0.00	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	0.00	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	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	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	208.47	2,128.49
Document Management	0.00	0.00	275.00	0.00	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	0.00	21,317.29
Liability Ins/EQ-Flood	24,025.71	6,026.00	0.00	0.00	96.00	0.00	0.00	-140.00	0.00	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	Apr 2026	Total
Memberships (LAFCO/Carb/CSDA)	3,322.81	34.00	216.38	285.87	7,012.00	34.00	250.00	323.88	34.00	-31.00	11,481.94
Property Management Contract	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	0.00	4,800.00	4,800.00	4,800.00	0.00	26,400.00
Photo Copying	0.00	161.63	0.00	0.00	0.00	8.00	0.00	533.36	0.00	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	0.00	270.95
Office Supplies	179.35	113.31	192.87	201.41	101.24	138.98	183.24	49.54	158.75	68.12	1,386.81
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	52,702.00	0.00	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	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	527.61	1,371.24
Board Mtg Rm Rental/Stipend	125.00	125.00	125.00	125.00	0.00	3,120.00	125.00	125.00	125.00	125.00	4,120.00
Total GENERAL & ADMIN	87,187.16	71,032.68	78,060.60	128,247.39	69,637.52	60,903.92	66,110.41	62,825.59	70,831.13	57,825.55	752,661.95
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	2,500.00	2,500.00	25,000.00
Landscape Extras (Paradise LS)	0.00	0.00	312.28	0.00	1,215.41	1,190.00	172.00	0.00	0.00	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	256.20	1,000.42
Palm Tree Trimming	0.00	0.00	0.00	4,085.00	0.00	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	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	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	2,500.00	2,756.20	47,337.03
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	0.00	0.00	8,560.00
Painting/Re-	0.00	1,560.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	420.00	1,980.00

Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	Total
Oiling/Woodwork											
Plumbing Repair	0.00	0.00	0.00	460.00	0.00	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	145.00	8,660.00
Computer Consultant	239.00	239.00	239.00	239.00	239.00	239.00	239.00	239.00	239.00	239.00	2,390.00
Gate Repairs/ Maint. (ALL)	167.70	0.00	0.00	167.70	0.00	407.33	0.00	426.25	186.63	0.00	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	1,285.00	12,850.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	2,420.00
Security/ Surveillance Camara Maint	0.00	0.00	495.00	0.00	0.00	0.00	495.00	4,568.60	3,490.00	0.00	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	0.00	659.40
Misc Maintenance	240.00	240.00	249.79	240.00	240.00	377.93	590.00	259.27	475.00	240.00	3,151.99
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	0.00	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	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	546.00	5,714.00
Signage	0.00	0.00	1,008.02	0.00	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	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	0.00	4,660.00
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	17,503.63	3,117.00	157,674.74
EMPLOYEE EXPENSES											
Workers Comp Insurance	1,536.13	0.00	244.68	0.00	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	285.12	2,899.41
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	1,052.57	11,322.19
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	8,832.68	8,832.68	88,326.80
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	4,926.25	46,830.00

Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	Total
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	2,739.70	25,777.09
Training/Seminars/ Travel/Meals	10.20	0.00	163.16	90.81	45.63	48.35	47.58	26.53	11.29	17.00	460.55
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	17,772.24	17,853.32	177,396.85
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	26,870.30	2,467.50	199,135.05
Shoreline Protection Engineering	0.00	0.00	1,951.00	588.00	0.00	590.00	0.00	0.00	196.00	0.00	3,325.00
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	27,066.30	2,467.50	202,460.05
ADMINISTRATION											
Management Fees	0.00	0.00	0.00	0.00	0.00	2,400.00	0.00	0.00	0.00	2,400.00	4,800.00
Total ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	2,400.00	0.00	0.00	0.00	2,400.00	4,800.00
LAND											
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	20,637.71	0.00	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	0.00	13,926.52
Total LAND	0.00	0.00	0.00	0.00	34,564.23	0.00	0.00	0.00	0.00	0.00	34,564.23
Total Operating 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	97,229.83	1,483,385.30
NOI - Net Operating Income	-26,774.91	-81,575.51	-131,451.70	-195,760.12	127,473.46	621,811.58	-406.41	-115,124.66	20,442.71	504,869.80	723,504.24
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	167,985.38	602,099.63	2,206,889.54
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	97,229.83	1,483,385.30
Net Income	-26,774.91	-81,575.51	-131,451.70	-195,760.12	127,473.46	621,811.58	-406.41	-115,124.66	20,442.71	504,869.80	723,504.24

Annual Budget - Comparative

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

As of: Apr 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	1,614.53	0.00	1,614.53	229,531.75	227,917.00	1,614.75	227,917.00
Property Tax Revenue	452,607.09	124,059.25	328,547.84	1,355,573.42	1,240,592.50	114,980.92	1,488,711.00
Development Impact Fee	0.00	6,666.66	-6,666.66	1,625.00	66,666.68	-65,041.68	80,000.00
Transponder Revenue	700.00	250.00	450.00	2,240.00	2,500.00	-260.00	3,000.00
Parcel Tax Revenue	146,269.71	50,000.00	96,269.71	538,630.46	500,000.00	38,630.46	600,000.00
Interest Income	68.30	1,166.75	-1,098.45	18,448.91	11,667.50	6,781.41	14,001.00
RR Parking - Permits & OCTA Fees	840.00	0.00	840.00	54,740.00	55,160.00	-420.00	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
Total INCOME	602,099.63	182,142.66	419,956.97	2,206,889.54	2,109,603.68	97,285.86	2,473,889.00
Total Operating Income	602,099.63	182,142.66	419,956.97	2,206,889.54	2,109,603.68	97,285.86	2,473,889.00
Expense							
UTILITIES							
Electricity/LS & Guard Shack	326.82	395.00	68.18	3,421.39	3,950.00	528.61	4,740.00
Electricity/ Street Lights	835.61	820.00	-15.61	8,314.16	8,200.00	-114.16	9,840.00
Gas	548.15	430.00	-118.15	3,758.23	4,300.00	541.77	5,160.00
Trash Services	8,188.43	8,278.00	89.57	83,550.96	82,780.00	-770.96	99,336.00
Water/Sewer	911.25	760.00	-151.25	7,445.71	7,600.00	154.29	9,120.00
Total UTILITIES	10,810.26	10,683.00	-127.26	106,490.45	106,830.00	339.55	128,196.00
GENERAL & ADMIN							
Security/Allied Contract	55,252.84	54,895.50	-357.34	533,959.82	548,955.00	14,995.18	658,746.00
Security/DwellingLIVE Lic Fee	757.97	722.84	-35.13	7,424.28	7,228.32	-195.96	8,674.00
Security/DwellingLIVE Guest Passes	0.00	166.66	166.66	1,931.80	1,666.68	-265.12	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	558.32	291.66	-266.66	3,788.57	2,916.68	-871.89	3,500.00
Security/Radio System Maint	0.00	41.66	41.66	0.00	416.68	416.68	500.00
Security/Transponders	0.00	200.00	200.00	1,779.95	2,000.00	220.05	2,400.00
Security/Trans (Reader Service)	0.00	323.66	323.66	0.00	3,236.68	3,236.68	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	358.22	432.16	73.94	4,073.19	4,321.68	248.49	5,186.00
Bank Charges	0.00	45.00	45.00	3.87	450.00	446.13	540.00
Auditing Services (RAMS)	0.00	1,204.16	1,204.16	13,450.00	12,041.68	-1,408.32	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	2,128.49	2,200.82	72.33	2,641.00
Document Management	0.00	25.00	25.00	275.00	250.00	-25.00	300.00
Legal Fees/Redwood Public Law	0.00	1,666.66	1,666.66	21,317.29	16,666.68	-4,650.61	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)	-31.00	1,133.84	1,164.84	11,481.94	11,338.32	-143.62	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	0.00	2,441.66	2,441.66	26,400.00	24,416.68	-1,983.32	29,300.00
Photo Copying	0.00	125.00	125.00	702.99	1,250.00	547.01	1,500.00
Office Equip (Computer, Etc)	0.00	250.00	250.00	270.95	2,500.00	2,229.05	3,000.00
Office Supplies	68.12	208.34	140.22	1,386.81	2,083.32	696.51	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	1,616.68	1,616.68	1,940.00
Website Hosting	527.61	275.00	-252.61	1,371.24	2,750.00	1,378.76	3,300.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	4,120.00	3,750.00	-370.00	4,500.00
Total GENERAL & ADMIN	57,825.55	65,205.55	7,380.00	752,661.95	777,370.90	24,708.95	916,782.00
LANDSCAPE MAINTENANCE							
Landscape Contract (Paradise LS)	2,500.00	2,500.00	0.00	25,000.00	25,000.00	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	358.34	358.34	2,889.69	3,583.32	693.63	4,300.00
Landscape Misc (Luna & McGee)	256.20	362.50	106.30	1,000.42	3,625.00	2,624.58	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	1,666.68	-8,840.24	2,000.00
Wht Fly / Bamboo Trmnt (RPW)	0.00	458.34	458.34	3,855.00	4,583.32	728.32	5,500.00
Total LANDSCAPE MAINTENANCE	2,756.20	3,845.84	1,089.64	47,337.03	44,148.32	-3,188.71	51,840.00
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS (OLP)	0.00	291.66	291.66	0.00	2,916.68	2,916.68	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	833.32	833.32	1,000.00
Painting/Re-Oiling Woodwork	420.00	1,333.34	913.34	1,980.00	13,333.32	11,353.32	16,000.00
Plumbing Repair	0.00	3,333.34	3,333.34	460.00	33,333.32	32,873.32	40,000.00
Roof Repair	0.00	83.34	83.34	0.00	833.32	833.32	1,000.00
Block Wall & Fence Repair	0.00	1,350.00	1,350.00	0.00	13,500.00	13,500.00	16,200.00
Beach Cleanup	145.00	1,250.00	1,105.00	8,660.00	12,500.00	3,840.00	15,000.00
Computer Consultant	239.00	239.00	0.00	2,390.00	2,390.00	0.00	2,868.00
Gate Repairs/Maint. (ALL)	0.00	2,291.66	2,291.66	1,355.61	22,916.68	21,561.07	27,500.00
Street Sweeping	1,285.00	1,322.50	37.50	12,850.00	13,225.00	375.00	15,870.00
Driveway Pressure Wash	242.00	242.00	0.00	2,420.00	2,420.00	0.00	2,904.00
Security/Surveillance Camara Maint	0.00	227.50	227.50	9,048.60	2,275.00	-6,773.60	2,730.00
Fire Extinguisher Refills	0.00	15.84	15.84	0.00	158.32	158.32	190.00
Mutt Mitt Disposable Bags	0.00	135.41	135.41	659.40	1,354.18	694.78	1,625.00
Misc Maintenance	240.00	480.84	240.84	3,151.99	4,808.32	1,656.33	5,770.00
Drain/Catch Basin/Filter Maint	0.00	1,504.34	1,504.34	30,763.97	15,043.32	-15,720.65	18,052.00
Pavement Maintenance	0.00	4,250.00	4,250.00	63,814.88	42,500.00	-21,314.88	51,000.00
Pest Control	546.00	606.25	60.25	5,714.00	6,062.50	348.50	7,275.00
Signage	0.00	41.66	41.66	1,008.02	416.68	-591.34	500.00
Small Tools & Equipment	0.00	50.00	50.00	178.27	500.00	321.73	600.00
Winter Roadway Cleanup	0.00	250.00	250.00	4,660.00	2,500.00	-2,160.00	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	3,117.00	19,382.02	16,265.02	157,674.74	202,569.96	44,895.22	241,334.00
PLANNED IMPROVEMENTS							
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	2,500.00	2,500.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.34	333.34	0.00	3,333.32	3,333.32	4,000.00
Storage Bldg. Annex to Office	0.00	5,833.34	5,833.34	0.00	58,333.32	58,333.32	70,000.00
Storm Drain Repairs from High Tides	0.00	833.34	833.34	0.00	8,333.32	8,333.32	10,000.00
Total PLANNED IMPROVEMENTS	0.00	7,250.02	7,250.02	0.00	72,499.96	72,499.96	87,000.00
EMPLOYEE EXPENSES							
Workers Comp Insurance	0.00	190.16	190.16	1,780.81	1,901.68	120.87	2,282.00
Payroll Processing Fees	285.12	280.66	-4.46	2,899.41	2,806.68	-92.73	3,368.00
Payroll Tax Expense	1,052.57	1,189.34	136.77	11,322.19	11,893.32	571.13	14,272.00
Salary/Wages (Manager)	8,832.68	8,816.25	-16.43	88,326.80	88,162.50	-164.30	105,795.00
Salary/Wages (Admin Asstnt)	4,926.25	4,398.34	-527.91	46,830.00	43,983.32	-2,846.68	52,780.00
Health Insurance	2,739.70	2,712.16	-27.54	25,777.09	27,121.68	1,344.59	32,546.00
Training/Seminars/Travel/ Meals	17.00	112.50	95.50	460.55	1,125.00	664.45	1,350.00
Total EMPLOYEE EXPENSES	17,853.32	17,699.41	-153.91	177,396.85	176,994.18	-402.67	212,393.00
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	24,351.34	24,351.34	0.00	243,513.32	243,513.32	292,216.00
Shoreline Protection Consultants	2,467.50	33,333.34	30,865.84	199,135.05	333,333.32	134,198.27	400,000.00
Shoreline Protection Engineering	0.00	6,250.00	6,250.00	3,325.00	62,500.00	59,175.00	75,000.00
Total NON-OPERATIONAL ITEMS	2,467.50	63,934.68	61,467.18	202,460.05	639,346.64	436,886.59	767,216.00
ADMINISTRATION							
Management Fees	2,400.00	0.00	-2,400.00	4,800.00	0.00	-4,800.00	0.00
Total ADMINISTRATION	2,400.00	0.00	-2,400.00	4,800.00	0.00	-4,800.00	0.00
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

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Total Operating Expense	97,229.83	188,000.52	90,770.69	1,483,385.30	2,054,323.96	570,938.66	2,473,889.00
Total Operating Income	602,099.63	182,142.66	419,956.97	2,206,889.54	2,109,603.68	97,285.86	2,473,889.00
Total Operating Expense	97,229.83	188,000.52	90,770.69	1,483,385.30	2,054,323.96	570,938.66	2,473,889.00
NOI - Net Operating Income	504,869.80	-5,857.86	510,727.66	723,504.24	55,279.72	668,224.52	0.00
Total Income	602,099.63	182,142.66	419,956.97	2,206,889.54	2,109,603.68	97,285.86	2,473,889.00
Total Expense	97,229.83	188,000.52	90,770.69	1,483,385.30	2,054,323.96	570,938.66	2,473,889.00
Net Income	504,869.80	-5,857.86	510,727.66	723,504.24	55,279.72	668,224.52	0.00



660 E. Watertower Street
Meridian, ID 83642

Statement Ending 04/30/2026

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



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Account Type	Account Number	Ending Balance
HOA CHECKING	XXXXXX2066	\$102,128.21

HOA CHECKING - XXXXXX2066

Account Summary

Date	Description	Amount
04/01/2026	Beginning Balance	\$202,936.26
	4 Credit(s) This Period	\$3,219.53
	42 Debit(s) This Period	\$104,027.58
04/30/2026	Ending Balance	\$102,128.21

Deposits

Date	Description	Amount
04/07/2026	DEPOSIT	\$65.00
04/07/2026	DEPOSIT	\$700.00

Electronic Credits

Date	Description	Amount
04/15/2026	Compass Property Net Settle 000026764815578	\$958.18
04/21/2026	Compass Property Net Settle 000026807227894	\$1,496.35

Electronic Debits

Date	Description	Amount
04/02/2026	1800 CALPERS 100000018245283	\$2,739.70
04/03/2026	DWELLINGLIVE, IN 8009924384 0920000347	\$20.00
04/03/2026	XX8660 POS CHK PURCHAS AMAZON.COM SEATTLE WA 00000000 RK7DC0	\$16.39
04/03/2026	XX8660 DDA RECURR DNH GODADDY 480-505-8855 AZ 00000000 003399	\$96.36
04/03/2026	XX8660 POS CHK PURCHAS WWP THE BUGMAN 714-992-1292 CA 65719723 019723	\$546.00
04/06/2026	DWELLINGLIVE, IN 8009924384 0930001434	\$737.97
04/06/2026	XX8660 POS CHK PURCHAS AMAZON.COM BG3IQ SEATTLE WA 00000101 6A8VU4IPFV0U	\$35.27
04/07/2026	Compass Property Settlement 000026738695058	\$2,400.00



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 (continued)

Date	Description	Amount
04/07/2026	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 000534	\$34.00
04/08/2026	XX8611 POS CHK PURCHAS MUNICIPAL WATER WWW.MWDOC.COM CA B5RI3LBW 037592	\$17.00
04/10/2026	SD GAS & ELEC PAID SDGER 005194379635	\$25.06
04/13/2026	SOUTH COAST WATE SOUTH COAS L6E09G0249757	\$52.82
04/13/2026	CITI AUTOPAY PAYMENT 221983680470095	\$397.57
04/13/2026	SOCALGAS SIMPLEPAY 058140308279053	\$548.15
04/14/2026	SOUTH COAST WATE SOUTH COAS H6E09F5424418	\$70.10
04/14/2026	SOUTH COAST WATE SOUTH COAS C6E09F5600173	\$636.60
04/15/2026	SOUTH COAST WATE SOUTH COAS I6E13G4651417	\$151.73
04/15/2026	CAPISTRANO BAY C IMPOUND TP4264	\$154.73
04/15/2026	COX COMM ORG PURCHASE XvTUuWBIVdD04G	\$358.22
04/15/2026	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,431.51
04/15/2026	CAPISTRANO BAY C IMPOUND TP4264	\$5,139.08
04/16/2026	XX8660 POS CHK PURCHAS AMAZON.COM B72WU SEATTLE WA 00000101 5M4QGT8IHAPH	\$37.66
04/20/2026	SD GAS & ELEC PAID SDGER 005466041355	\$810.55
04/21/2026	Wells Fargo Vend EFT DEBIT 000000020190456	\$208.47
04/22/2026	SD GAS & ELEC PAID SDGER 008454115307	\$326.82
04/24/2026	CR & R INCORPORA PURCHASE 8300127893	\$639.32
04/24/2026	CR & R INCORPORA PURCHASE 8300092766	\$5,414.11
04/29/2026	CAPISTRANO BAY C IMPOUND TP4264	\$130.39
04/29/2026	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,300.80
04/29/2026	CAPISTRANO BAY C IMPOUND TP4264	\$4,940.11

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
2228	04/16/2026	\$239.00	2244*	04/01/2026	\$3,450.00	2252	04/29/2026	\$2,500.00
2237*	04/08/2026	\$1,527.00	2246*	04/07/2026	\$3,490.00	2255*	04/23/2026	\$240.00
2241*	04/02/2026	\$2,500.00	2248*	04/27/2026	\$55,413.59	2256	04/29/2026	\$2,467.50
2242	04/16/2026	\$239.00	2251*	04/28/2026	\$125.00	2257	04/29/2026	\$420.00

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
04/01/2026	\$199,486.26	04/13/2026	\$185,067.97	04/23/2026	\$176,479.03
04/02/2026	\$194,246.56	04/14/2026	\$184,361.27	04/24/2026	\$170,425.60
04/03/2026	\$193,567.81	04/15/2026	\$177,084.18	04/27/2026	\$115,012.01
04/06/2026	\$192,794.57	04/16/2026	\$176,568.52	04/28/2026	\$114,887.01
04/07/2026	\$187,635.57	04/20/2026	\$175,757.97	04/29/2026	\$102,128.21
04/08/2026	\$186,091.57	04/21/2026	\$177,045.85		
04/10/2026	\$186,066.51	04/22/2026	\$176,719.03		

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



Date
Account No.

4/30/26
3278
Page 1 of 2

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

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Center at 866-437-0011

Account Title

Capistrano Bay Community Services
District

Business Interest on Checking Summary

Account Number	3278	Number of Enclosures	0
Beginning Balance	553,761.75	Statement Dates	4/01/26 thru 4/30/26
2 Deposits/Credits	598,876.80	Days in the statement period	30
Checks/Debits	0.00	Average Ledger	714,807.87
Service Charge	0.00	Interest Earned	29.37
Interest Paid	29.37	Annual Percentage Yield Returned	0.05%
Ending Balance	1,152,667.92	2026 Interest Paid	115.71

Deposits and Other Credits

Date	Description	Amount
4/09	County of Orange B956000928 20260407002304CAPISTRANO BAY EDI PYMNT 09100001454CCD	2,883.53
4/23	County of Orange B956000928 20260421002334CAPISTRANO BAY EDI PYMNT 09100001298CCD	595,993.27
4/30	Interest Deposit	29.37

Questions? Call us: (866) 437-0011



FMB.com





Date
Account No.

4/30/26
[REDACTED] 3278
Page 2 of 2

Business Interest on Checking [REDACTED] 3278 (continued)

Checking Account Daily Balances

<u>Date</u>	<u>Balance</u>	<u>Date</u>	<u>Balance</u>	<u>Date</u>	<u>Balance</u>
4/01	553,761.75	4/23	1,152,638.55		
4/09	556,645.28	4/30	1,152,667.92		

Interest Rate Summary

<u>Date</u>	<u>Rate</u>
3/31	0.050000%

End of Statement

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