

ITEM 9a

FINANCIAL REPORT THROUGH

May 31, 2026

FOR JUNE MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 05/31/2026

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	4,011.52
Operating Cash	158,619.91
Reserve Cash	997,229.98
Reserve Back-up 2	895.52
Reserve CD Cash 1	682,069.96
Total Cash	1,842,826.89
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	4,504,856.01
LIABILITIES & CAPITAL	
Liabilities	
Prepaid Income	3,329.06
Total Liabilities	3,329.06
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	684,575.67
Calculated Prior Years Retained Earnings	-1,619,561.75

Balance Sheet

Account Name	Balance
Total Capital	4,501,526.95
TOTAL LIABILITIES & CAPITAL	4,504,856.01

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 May 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	May 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	0.00	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	58,678.43	1,414,251.85
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	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	0.00	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	36,952.36	575,582.82
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	46.42	18,495.33
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	0.00	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	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	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	95,677.21	2,302,566.75
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	95,677.21	2,302,566.75
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	264.37	3,685.76
Electricity/	831.16	831.30	831.30	831.30	827.47	827.42	827.42	835.57	835.61	835.61	724.12	9,038.28

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	May 2026	Total
Street Lights												
Gas	162.41	176.82	206.35	195.04	155.38	442.69	613.91	614.33	643.15	548.15	562.11	4,320.34
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	7,678.57	91,229.53
Water/Sewer	717.37	735.77	718.43	825.21	894.13	812.59	663.01	359.42	808.53	911.25	953.83	8,399.54
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	10,183.00	116,673.45
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	55,252.84	589,212.66
Security/DwellingLIVE Lic Fee	672.83	722.83	722.83	757.97	757.97	757.97	757.97	757.97	757.97	757.97	757.97	8,182.25
Security/DwellingLIVE Guest Passes	0.00	944.08	0.00	0.00	0.00	0.00	0.00	0.00	987.72	0.00	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	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	398.94	4,187.51
Security/Radio System Maint	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	990.19	990.19
Security/Transponders	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,779.95	0.00	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	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	358.06	4,431.25
Bank Charges	0.00	0.00	0.00	3.87	0.00	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	0.00	13,450.00
Contibution-CBRA Annual Mtg	3,000.00	0.00	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	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	208.47	2,336.96

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	May 2026	Total
Document Management	0.00	0.00	275.00	0.00	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	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	0.00	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	34.00	-31.00	293.17	11,775.11
MHTL Survey	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00	7,500.00
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	0.00	0.00	19,200.00
Photo Copying	0.00	161.63	0.00	0.00	0.00	8.00	0.00	533.36	0.00	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	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	222.56	1,609.37
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	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	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	0.00	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	125.00	4,245.00
Total GENERAL & ADMIN	87,187.16	71,032.68	78,060.60	128,247.39	69,637.52	60,903.92	63,710.41	60,425.59	68,431.13	57,825.55	66,107.20	811,569.15
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	2,500.00	27,500.00
Landscape Extras (Paradise LS)	0.00	0.00	312.28	0.00	1,215.41	1,190.00	172.00	0.00	0.00	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	265.00	1,265.42
Palm Tree Trimming	0.00	0.00	0.00	4,085.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,085.00

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	May 2026	Total
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	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	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	2,765.00	50,102.03
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	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	0.00	420.00	0.00	1,980.00
Plumbing Repair	0.00	0.00	0.00	460.00	0.00	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	0.00	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	239.00	2,629.00
Gate Repairs/ Maint. (ALL)	167.70	0.00	0.00	167.70	0.00	407.33	0.00	426.25	186.63	0.00	186.63	1,542.24
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	1,287.00	14,137.00
Driveway Pressure Wash	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	242.00	2,662.00
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	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	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	1,130.00	4,281.99
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	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	0.00	63,814.88

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	May 2026	Total
Pest Control	530.00	530.00	530.00	530.00	530.00	880.00	546.00	546.00	546.00	546.00	546.00	6,260.00
Signage	0.00	0.00	1,008.02	0.00	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	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	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	3,630.63	161,305.37
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	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	264.12	3,163.53
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	999.69	12,321.88
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	8,832.68	97,159.48
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	4,235.00	51,065.00
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	2,739.70	28,516.79
Training/ Seminars/ Travel/Meals	10.20	0.00	163.16	90.81	45.63	48.35	47.58	26.53	11.29	17.00	0.00	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	17,071.19	194,468.04
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	2,385.00	201,520.05
Shoreline Protection Engineering	0.00	0.00	1,951.00	588.00	0.00	590.00	0.00	0.00	196.00	0.00	0.00	3,325.00
Total NON-OPERATIONAL	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	2,385.00	204,845.05

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	May 2026	Total
ITEMS												
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	2,400.00	7,200.00
Total ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	2,400.00	0.00	0.00	0.00	2,400.00	2,400.00	7,200.00
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	20,962.75	41,600.46
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	13,601.48	27,528.00
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	69,128.46
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	145,142.67	97,229.83	139,106.25	1,615,291.55
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	22,842.71	504,869.80	-43,429.04	687,275.20
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	95,677.21	2,302,566.75
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	145,142.67	97,229.83	139,106.25	1,615,291.55
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	22,842.71	504,869.80	-43,429.04	687,275.20

Annual Budget - Comparative

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

As of: May 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	0.00	0.00	0.00	229,531.75	227,917.00	1,614.75	227,917.00
Property Tax Revenue	58,678.43	124,059.25	-65,380.82	1,414,251.85	1,364,651.75	49,600.10	1,488,711.00
Development Impact Fee	0.00	6,666.66	-6,666.66	1,625.00	73,333.34	-71,708.34	80,000.00
Transponder Revenue	0.00	250.00	-250.00	2,240.00	2,750.00	-510.00	3,000.00
Parcel Tax Revenue	36,952.36	50,000.00	-13,047.64	575,582.82	550,000.00	25,582.82	600,000.00
Interest Income	46.42	1,166.75	-1,120.33	18,495.33	12,834.25	5,661.08	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	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	95,677.21	182,142.66	-86,465.45	2,302,566.75	2,291,746.34	10,820.41	2,473,889.00
Total Operating Income	95,677.21	182,142.66	-86,465.45	2,302,566.75	2,291,746.34	10,820.41	2,473,889.00
Expense							
UTILITIES							
Electricity/LS & Guard Shack	264.37	395.00	130.63	3,685.76	4,345.00	659.24	4,740.00
Electricity/ Street Lights	724.12	820.00	95.88	9,038.28	9,020.00	-18.28	9,840.00
Gas	562.11	430.00	-132.11	4,320.34	4,730.00	409.66	5,160.00
Trash Services	7,678.57	8,278.00	599.43	91,229.53	91,058.00	-171.53	99,336.00
Water/Sewer	953.83	760.00	-193.83	8,399.54	8,360.00	-39.54	9,120.00
Total UTILITIES	10,183.00	10,683.00	500.00	116,673.45	117,513.00	839.55	128,196.00
GENERAL & ADMIN							
Security/Allied Contract	55,252.84	54,895.50	-357.34	589,212.66	603,850.50	14,637.84	658,746.00
Security/DwellingLIVE Lic Fee	757.97	722.84	-35.13	8,182.25	7,951.16	-231.09	8,674.00
Security/DwellingLIVE Guest Passes	0.00	166.66	166.66	1,931.80	1,833.34	-98.46	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	398.94	291.66	-107.28	4,187.51	3,208.34	-979.17	3,500.00
Security/Radio System Maint	990.19	41.66	-948.53	990.19	458.34	-531.85	500.00
Security/Transponders	0.00	200.00	200.00	1,779.95	2,200.00	420.05	2,400.00
Security/Trans (Reader Service)	0.00	323.66	323.66	0.00	3,560.34	3,560.34	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	358.06	432.16	74.10	4,431.25	4,753.84	322.59	5,186.00
Bank Charges	0.00	45.00	45.00	3.87	495.00	491.13	540.00
Auditing Services (RAMS)	0.00	1,204.16	1,204.16	13,450.00	13,245.84	-204.16	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	220.09	11.62	2,336.96	2,420.91	83.95	2,641.00
Document Management	0.00	25.00	25.00	275.00	275.00	0.00	300.00
Legal Fees/Redwood Public Law	0.00	1,666.66	1,666.66	21,317.29	18,333.34	-2,983.95	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)	293.17	1,133.84	840.67	11,775.11	12,472.16	697.05	13,606.00
MHTL Survey	7,500.00	0.00	-7,500.00	7,500.00	9,000.00	1,500.00	18,000.00
Property Management Contract	0.00	2,441.66	2,441.66	19,200.00	26,858.34	7,658.34	29,300.00
Photo Copying	0.00	125.00	125.00	702.99	1,375.00	672.01	1,500.00
Office Equip (Computer, Etc)	0.00	250.00	250.00	270.95	2,750.00	2,479.05	3,000.00
Office Supplies	222.56	208.34	-14.22	1,609.37	2,291.66	682.29	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	1,778.34	1,778.34	1,940.00
Website Hosting	0.00	275.00	275.00	1,371.24	3,025.00	1,653.76	3,300.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	4,245.00	4,125.00	-120.00	4,500.00
Total GENERAL & ADMIN	66,107.20	65,205.55	-901.65	811,569.15	842,576.45	31,007.30	916,782.00
LANDSCAPE MAINTENANCE							
Landscape Contract (Paradise LS)	2,500.00	2,500.00	0.00	27,500.00	27,500.00	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	3,941.66	1,051.97	4,300.00
Landscape Misc (Luna & McGee)	265.00	362.50	97.50	1,265.42	3,987.50	2,722.08	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	1,833.34	-8,673.58	2,000.00
Wht Fly / Bamboo Trmnt (RPW)	0.00	458.34	458.34	3,855.00	5,041.66	1,186.66	5,500.00
Total LANDSCAPE MAINTENANCE	2,765.00	3,845.84	1,080.84	50,102.03	47,994.16	-2,107.87	51,840.00
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS (OLP)	0.00	291.66	291.66	0.00	3,208.34	3,208.34	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	916.66	916.66	1,000.00
Painting/Re-Oiling Woodwork	0.00	1,333.34	1,333.34	1,980.00	14,666.66	12,686.66	16,000.00
Plumbing Repair	0.00	3,333.34	3,333.34	460.00	36,666.66	36,206.66	40,000.00
Roof Repair	0.00	83.34	83.34	0.00	916.66	916.66	1,000.00
Block Wall & Fence Repair	0.00	1,350.00	1,350.00	0.00	14,850.00	14,850.00	16,200.00
Beach Cleanup	0.00	1,250.00	1,250.00	8,660.00	13,750.00	5,090.00	15,000.00
Computer Consultant	239.00	239.00	0.00	2,629.00	2,629.00	0.00	2,868.00
Gate Repairs/Maint. (ALL)	186.63	2,291.66	2,105.03	1,542.24	25,208.34	23,666.10	27,500.00
Street Sweeping	1,287.00	1,322.50	35.50	14,137.00	14,547.50	410.50	15,870.00
Driveway Pressure Wash	242.00	242.00	0.00	2,662.00	2,662.00	0.00	2,904.00
Security/Surveillance Camara Maint	0.00	227.50	227.50	9,048.60	2,502.50	-6,546.10	2,730.00
Fire Extinguisher Refills	0.00	15.84	15.84	0.00	174.16	174.16	190.00
Mutt Mitt Disposable Bags	0.00	135.41	135.41	659.40	1,489.59	830.19	1,625.00
Misc Maintenance	1,130.00	480.84	-649.16	4,281.99	5,289.16	1,007.17	5,770.00
Drain/Catch Basin/Filter Maint	0.00	1,504.34	1,504.34	30,763.97	16,547.66	-14,216.31	18,052.00
Pavement Maintenance	0.00	4,250.00	4,250.00	63,814.88	46,750.00	-17,064.88	51,000.00
Pest Control	546.00	606.25	60.25	6,260.00	6,668.75	408.75	7,275.00
Signage	0.00	41.66	41.66	1,008.02	458.34	-549.68	500.00
Small Tools & Equipment	0.00	50.00	50.00	178.27	550.00	371.73	600.00
Winter Roadway Cleanup	0.00	250.00	250.00	4,660.00	2,750.00	-1,910.00	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	3,630.63	19,382.02	15,751.39	161,305.37	221,951.98	60,646.61	241,334.00
PLANNED IMPROVEMENTS							
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	2,750.00	2,750.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.34	333.34	0.00	3,666.66	3,666.66	4,000.00
Storage Bldg. Annex to Office	0.00	5,833.34	5,833.34	0.00	64,166.66	64,166.66	70,000.00
Storm Drain Repairs from High Tides	0.00	833.34	833.34	0.00	9,166.66	9,166.66	10,000.00
Total PLANNED IMPROVEMENTS	0.00	7,250.02	7,250.02	0.00	79,749.98	79,749.98	87,000.00
EMPLOYEE EXPENSES							
Workers Comp Insurance	0.00	190.16	190.16	1,780.81	2,091.84	311.03	2,282.00
Payroll Processing Fees	264.12	280.66	16.54	3,163.53	3,087.34	-76.19	3,368.00
Payroll Tax Expense	999.69	1,189.34	189.65	12,321.88	13,082.66	760.78	14,272.00
Salary/Wages (Manager)	8,832.68	8,816.25	-16.43	97,159.48	96,978.75	-180.73	105,795.00
Salary/Wages (Admin Asstnt)	4,235.00	4,398.34	163.34	51,065.00	48,381.66	-2,683.34	52,780.00
Health Insurance	2,739.70	2,712.16	-27.54	28,516.79	29,833.84	1,317.05	32,546.00
Training/Seminars/Travel/ Meals	0.00	112.50	112.50	460.55	1,237.50	776.95	1,350.00
Total EMPLOYEE EXPENSES	17,071.19	17,699.41	628.22	194,468.04	194,693.59	225.55	212,393.00
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	24,351.34	24,351.34	0.00	267,864.66	267,864.66	292,216.00
Shoreline Protection Consultants	2,385.00	33,333.34	30,948.34	201,520.05	366,666.66	165,146.61	400,000.00
Shoreline Protection Engineering	0.00	6,250.00	6,250.00	3,325.00	68,750.00	65,425.00	75,000.00
Total NON-OPERATIONAL ITEMS	2,385.00	63,934.68	61,549.68	204,845.05	703,281.32	498,436.27	767,216.00
ADMINISTRATION							
Management Fees	2,400.00	0.00	-2,400.00	7,200.00	0.00	-7,200.00	0.00
Total ADMINISTRATION	2,400.00	0.00	-2,400.00	7,200.00	0.00	-7,200.00	0.00
LAND							
Principal Payments (Vacant Lot)	20,962.75	20,800.00	-162.75	41,600.46	41,600.00	-0.46	41,600.00
Interest Allocation (Vacant Lot)	13,601.48	13,764.00	162.52	27,528.00	27,528.00	0.00	27,528.00
Total LAND	34,564.23	34,564.00	-0.23	69,128.46	69,128.00	-0.46	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	139,106.25	222,564.52	83,458.27	1,615,291.55	2,276,888.48	661,596.93	2,473,889.00
Total Operating Income	95,677.21	182,142.66	-86,465.45	2,302,566.75	2,291,746.34	10,820.41	2,473,889.00
Total Operating Expense	139,106.25	222,564.52	83,458.27	1,615,291.55	2,276,888.48	661,596.93	2,473,889.00
NOI - Net Operating Income	-43,429.04	-40,421.86	-3,007.18	687,275.20	14,857.86	672,417.34	0.00
Total Income	95,677.21	182,142.66	-86,465.45	2,302,566.75	2,291,746.34	10,820.41	2,473,889.00
Total Expense	139,106.25	222,564.52	83,458.27	1,615,291.55	2,276,888.48	661,596.93	2,473,889.00
Net Income	-43,429.04	-40,421.86	-3,007.18	687,275.20	14,857.86	672,417.34	0.00



660 E. Watertower Street
Meridian, ID 83642

Statement Ending 05/29/2026

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

We've updated our Account Terms & Conditions, view them at sunwestbank.com or call (800) 330-9890 to request a physical copy.

Summary of Accounts



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Account Type	Account Number	Ending Balance
HOA CHECKING	XXXXXX2066	\$161,644.06

HOA CHECKING - XXXXXX2066

Account Summary

Date	Description	Amount
05/01/2026	Beginning Balance	\$102,128.21
	4 Credit(s) This Period	\$201,276.35
	44 Debit(s) This Period	\$141,760.50
05/29/2026	Ending Balance	\$161,644.06

Deposits

Date	Description	Amount
05/14/2026	RDC DEPOSIT	\$1,076.35

Electronic Credits

Date	Description	Amount
05/01/2026	LOCKBOX DEPOSIT	\$100.00
05/05/2026	LOCKBOX DEPOSIT	\$100.00
05/14/2026	Wire Transfer In 97526116 Capistrano Bay Community Services District	\$200,000.00

Electronic Debits

Date	Description	Amount
05/04/2026	DWELLINGLIVE, IN 8009924384 1220001291	\$20.00
05/04/2026	DWELLINGLIVE, IN 8009924384 1230000164	\$737.97
05/04/2026	XX8660 DDA RECURR CRB CARBONITE BA 877-6654466 MA 61050470 092081	\$259.17
05/05/2026	Compass Property Settlement 000026977685914	\$2,400.00
05/05/2026	1800 CALPERS 100000018276651	\$2,739.70



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 Debits (continued)

Date	Description	Amount
05/06/2026	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 001161	\$34.00
05/08/2026	XX8660 POS CHK PURCHAS WWP THE BUGMAN 714-992-1292 CA 68535548 035548	\$546.00
05/12/2026	SD GAS & ELEC PAID SDGER 005194379635	\$22.20
05/12/2026	SOCALGAS SIMPLEPAY 058140308279054	\$562.11
05/13/2026	CITI AUTOPAY PAYMENT 222011328970049	\$398.94
05/14/2026	CAPISTRANO BAY C IMPOUND TP4264	\$147.73
05/14/2026	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,207.99
05/14/2026	CAPISTRANO BAY C IMPOUND TP4264	\$4,788.02
05/15/2026	SOUTH COAST WATE SOUTH COAS I6F13F5336191	\$61.38
05/15/2026	SOUTH COAST WATE SOUTH COAS G6F13F4530956	\$74.38
05/15/2026	SOUTH COAST WATE SOUTH COAS D6F13F4717261	\$662.28
05/18/2026	COX COMM ORG PURCHASE I1tyaGIaJo3vvQ0	\$358.06
05/19/2026	SOUTH COAST WATE SOUTH COAS C6F14G5514720	\$155.79
05/19/2026	XX8660 POS CHK PURCHAS AMAZON.COM ZC3JU SEATTLE WA 00000000 RPQFV7	\$170.23
05/19/2026	XX8660 POS CHK PURCHAS AMAZON.COM E21WV SEATTLE WA 00000101 68953XZDGDFO	\$782.90
05/20/2026	SD GAS & ELEC PAID SDGER 005466041355	\$701.92
05/21/2026	Wells Fargo Vend EFT DEBIT 000000020393575	\$208.47
05/22/2026	CR & R INCORPORA PURCHASE 8300127893	\$639.32
05/22/2026	CR & R INCORPORA PURCHASE 8300092766	\$5,439.25
05/22/2026	XX8660 POS CHK PURCHAS AMAZON.COM XC2XB SEATTLE WA 00000101 6TX4N42OIOVW	\$76.50
05/26/2026	XX8660 POS CHK PURCHAS AMAZON.COM IW00L SEATTLE WA 00000101 38B5DGEU10OI	\$183.12
05/27/2026	SD GAS & ELEC PAID SDGER 008454115307	\$264.37
05/28/2026	CAPISTRANO BAY C IMPOUND TP4264	\$116.39
05/28/2026	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,236.54
05/28/2026	CAPISTRANO BAY C IMPOUND TP4264	\$4,834.82

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
2249	05/18/2026	\$431.25	2259	05/26/2026	\$55,252.84	2267*	05/28/2026	\$2,500.00
2250	05/05/2026	\$1,527.00	2260	05/27/2026	\$186.63	2269*	05/29/2026	\$1,600.00
2253*	05/04/2026	\$239.00	2261	05/26/2026	\$100.00	2270	05/26/2026	\$240.00
2254	05/01/2026	\$2,515.00	2262	05/27/2026	\$34,564.23	2271	05/27/2026	\$2,385.00
2258*	05/28/2026	\$890.00	2264*	05/27/2026	\$7,500.00			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
05/01/2026	\$99,713.21	05/13/2026	\$90,327.12	05/21/2026	\$280,653.07
05/04/2026	\$98,457.07	05/14/2026	\$284,259.73	05/22/2026	\$274,498.00
05/05/2026	\$91,890.37	05/15/2026	\$283,461.69	05/26/2026	\$218,722.04
05/06/2026	\$91,856.37	05/18/2026	\$282,672.38	05/27/2026	\$173,821.81
05/08/2026	\$91,310.37	05/19/2026	\$281,563.46	05/28/2026	\$163,244.06
05/12/2026	\$90,726.06	05/20/2026	\$280,861.54	05/29/2026	\$161,644.06

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.

5/29/26
3278
Page 1 of 3

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	2
Beginning Balance	1,152,667.92	Statement Dates	5/01/26 thru 5/31/26
3 Deposits/Credits	95,630.79	Days in the statement period	31
3 Checks/Debits	200,895.52	Average Ledger	1,093,073.17
Service Charge	0.00	Interest Earned	46.42
Interest Paid	46.42	Annual Percentage Yield Returned	0.05%
Ending Balance	1,047,449.61	2026 Interest Paid	162.13

Deposits and Other Credits

Date	Description	Amount
5/07	County of Orange B956000928 20260505002347CAPISTRANO BAY EDI PYMNT 09100001516CCD	7,062.02
5/14	County of Orange B956000928 20260512002370CAPISTRANO BAY EDI PYMNT 09100001482CCD	81,985.21
5/15	County of Orange B956000928 20260513002378CAPISTRANO BAY EDI PYMNT 09100001946CCD	6,583.56

Continued on next page

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Date
Account No.

5/29/26
3278
Page 2 of 3

Business Interest on Checking 3278 (continued)

Deposits and Other Credits

Date	Description	Amount
5/31	Interest Deposit	46.42

Checks and Other Debits

Date	Description	Amount
5/14	OLB Outgoing Wire Sunwest Bank	200,000.00-

Checks In Number Order

Date	Check#	Amount	Date	Check#	Amount	Date	Check#	Amount
5/18	15661	447.76	5/20	16661*	447.76			

* Denotes missing check numbers

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
5/01	1,152,667.92	5/15	1,048,298.71	5/31	1,047,449.61
5/07	1,159,729.94	5/18	1,047,850.95		
5/14	1,041,715.15	5/20	1,047,403.19		

Interest Rate Summary

Date	Rate
4/30	0.050000%

End of Statement

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