Regular Meeting #729
July 28, 2026
Financial Report

ITEM 9a

FINANCIAL REPORT THROUGH

June 30, 2026

FOR JULY MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

Properties: Capistrano Bay Comm Svcs Dstrc - Various Addresses Capistrano Beach, CA 92624
As of: 06/30/2026
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	229,169.13
Reserve Cash	811,418.97
Reserve Back-up 2	895.52
Reserve CD Cash 1	688,009.73
Total Cash	**1,733,504.87**
Accounts Receivable	-1,076.35
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	**4,394,457.64**
LIABILITIES & CAPITAL	
Liabilities	
Prepaid Income	17,590.70
Total Liabilities	**17,590.70**
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	559,915.66

Balance Sheet

Account Name	Balance
Calculated Prior Years Retained Earnings	-1,619,561.75
Total Capital	**4,376,866.94**
TOTAL LIABILITIES & CAPITAL	**4,394,457.64**

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 Jun 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	Jun 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	1,076.35	230,608.10
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	14,147.60	1,428,399.45
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	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	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	0.00	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	5,981.16	24,476.49
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	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	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	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**	**21,205.11**	**2,323,771.86**
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**	**21,205.11**	**2,323,771.86**
Expense													
UTILITIES													
Electricity/LS & Guard	388.36	422.05	339.14	353.85	278.66	325.85	310.52	348.17	327.97	326.82	264.37	305.28	3,991.04

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	Jun 2026	Total
Shack													
Electricity/ Street Lights	831.16	831.30	831.30	831.30	827.47	827.42	827.42	835.57	835.61	835.61	724.12	723.08	9,761.36
Gas	162.41	176.82	206.35	195.04	155.38	442.69	613.91	614.33	643.15	548.15	562.11	368.32	4,688.66
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	7,627.36	98,856.89
Water/Sewer	717.37	735.77	718.43	825.21	894.13	812.59	663.01	359.42	808.53	911.25	953.83	812.81	9,212.35
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**	**9,836.85**	**126,510.30**
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	55,252.84	644,465.50
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	757.97	8,940.22
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	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	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	609.80	4,797.31
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	0.00	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	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	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	386.87	4,818.12
Bank Charges	0.00	0.00	0.00	3.87	0.00	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	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	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	0.00	12,000.00

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	Jun 2026	Total
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	208.47	2,545.43
Document Management	0.00	0.00	275.00	0.00	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	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	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	68.00	11,843.11
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	0.00	7,500.00
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	2,400.00	2,400.00	2,400.00	2,400.00	28,800.00
Photo Copying	0.00	161.63	0.00	0.00	0.00	8.00	0.00	533.36	0.00	0.00	0.00	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	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	239.12	1,848.49
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	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	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	1,361.25	2,732.49
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	125.00	4,370.00
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**	**68,431.13**	**60,225.55**	**68,507.20**	**61,409.32**	**880,178.47**
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	2,500.00	30,000.00
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	0.00	829.50	3,719.19

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	Jun 2026	Total
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	0.00	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	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	0.00	1,448.72	11,955.64
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	2,080.00	5,935.00
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**	**6,858.22**	**56,960.25**
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	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	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	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	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	239.00	2,868.00
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	26,850.40	28,392.64
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	1,285.00	15,422.00
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	242.00	2,904.00
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	2,222.80	11,271.40
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	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	240.00	4,521.99

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	Jun 2026	Total
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	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	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	546.00	871.00	7,131.00
Signage	0.00	0.00	1,008.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	105.69	283.96
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	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**	**32,055.89**	**193,361.26**
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	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	374.92	3,538.45
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	1,072.63	13,394.51
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	8,832.68	105,992.16
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	5,188.75	56,253.75
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	2,739.70	2,739.70	2,739.70	31,256.49
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	10.42	470.97
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**	**18,219.10**	**212,687.14**
NON-OPERATIONAL ITEMS													
Shoreline	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	16,409.39	217,929.44

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	Jun 2026	Total
Protection Consultants													
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	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**	**2,385.00**	**16,409.39**	**221,254.44**
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	0.00	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	0.00	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**	**0.00**	**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**	**144,788.77**	**1,760,080.32**
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**	**-123,583.66**	**563,691.54**
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	21,205.11	2,323,771.86
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	144,788.77	1,760,080.32
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**	**-123,583.66**	**563,691.54**

Annual Budget - Comparative

Properties: Capistrano Bay Comm Svcs Dstrc - Various Addresses Capistrano Beach, CA 92624
As of: Jun 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	1,076.35	0.00	1,076.35	230,608.10	227,917.00	2,691.10	227,917.00
Property Tax Revenue	14,147.60	124,059.25	-109,911.65	1,428,399.45	1,488,711.00	-60,311.55	1,488,711.00
Development Impact Fee	0.00	6,666.66	-6,666.66	1,625.00	80,000.00	-78,375.00	80,000.00
Transponder Revenue	0.00	250.00	-250.00	2,240.00	3,000.00	-760.00	3,000.00
Parcel Tax Revenue	0.00	50,000.00	-50,000.00	575,582.82	600,000.00	-24,417.18	600,000.00
Interest Income	5,981.16	1,166.75	4,814.41	24,476.49	14,001.00	10,475.49	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	**21,205.11**	**182,142.66**	**-160,937.55**	**2,323,771.86**	**2,473,889.00**	**-150,117.14**	**2,473,889.00**
Total Operating Income	**21,205.11**	**182,142.66**	**-160,937.55**	**2,323,771.86**	**2,473,889.00**	**-150,117.14**	**2,473,889.00**
Expense							
UTILITIES							
Electricity/LS & Guard Shack	305.28	395.00	89.72	3,991.04	4,740.00	748.96	4,740.00
Electricity/ Street Lights	723.08	820.00	96.92	9,761.36	9,840.00	78.64	9,840.00
Gas	368.32	430.00	61.68	4,688.66	5,160.00	471.34	5,160.00
Trash Services	7,627.36	8,278.00	650.64	98,856.89	99,336.00	479.11	99,336.00
Water/Sewer	812.81	760.00	-52.81	9,212.35	9,120.00	-92.35	9,120.00
Total UTILITIES	**9,836.85**	**10,683.00**	**846.15**	**126,510.30**	**128,196.00**	**1,685.70**	**128,196.00**
GENERAL & ADMIN							
Security/Allied Contract	55,252.84	54,895.50	-357.34	644,465.50	658,746.00	14,280.50	658,746.00
Security/DwellingLIVE Lic Fee	757.97	722.84	-35.13	8,940.22	8,674.00	-266.22	8,674.00
Security/DwellingLIVE Guest Passes	0.00	166.66	166.66	1,931.80	2,000.00	68.20	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	609.80	291.66	-318.14	4,797.31	3,500.00	-1,297.31	3,500.00
Security/Radio System Maint	0.00	41.66	41.66	990.19	500.00	-490.19	500.00
Security/Transponders	0.00	200.00	200.00	1,779.95	2,400.00	620.05	2,400.00
Security/Trans (Reader Service)	0.00	323.66	323.66	0.00	3,884.00	3,884.00	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	386.87	432.16	45.29	4,818.12	5,186.00	367.88	5,186.00
Bank Charges	0.00	45.00	45.00	3.87	540.00	536.13	540.00
Auditing Services (RAMS)	0.00	1,204.16	1,204.16	13,450.00	14,450.00	1,000.00	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	2,545.43	2,641.00	95.57	2,641.00
Document Management	0.00	25.00	25.00	275.00	300.00	25.00	300.00
Legal Fees/Redwood Public Law	0.00	1,666.66	1,666.66	21,317.29	20,000.00	-1,317.29	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)	68.00	1,133.84	1,065.84	11,843.11	13,606.00	1,762.89	13,606.00
MHTL Survey	0.00	9,000.00	9,000.00	7,500.00	18,000.00	10,500.00	18,000.00
Property Management Contract	2,400.00	2,441.66	41.66	28,800.00	29,300.00	500.00	29,300.00
Photo Copying	0.00	125.00	125.00	702.99	1,500.00	797.01	1,500.00
Office Equip (Computer, Etc)	0.00	250.00	250.00	270.95	3,000.00	2,729.05	3,000.00
Office Supplies	239.12	208.34	-30.78	1,848.49	2,500.00	651.51	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	1,940.00	1,940.00	1,940.00
Website Hosting	1,361.25	275.00	-1,086.25	2,732.49	3,300.00	567.51	3,300.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	4,370.00	4,500.00	130.00	4,500.00
Total GENERAL & ADMIN	**61,409.32**	**74,205.55**	**12,796.23**	**880,178.47**	**916,782.00**	**36,603.53**	**916,782.00**
LANDSCAPE MAINTENANCE							
Landscape Contract (Paradise LS)	2,500.00	2,500.00	0.00	30,000.00	30,000.00	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)	829.50	358.34	-471.16	3,719.19	4,300.00	580.81	4,300.00
Landscape Misc (Luna & McGee)	0.00	362.50	362.50	1,265.42	4,350.00	3,084.58	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)	1,448.72	166.66	-1,282.06	11,955.64	2,000.00	-9,955.64	2,000.00
Wht Fly / Bamboo Trmnt (RPW)	2,080.00	458.34	-1,621.66	5,935.00	5,500.00	-435.00	5,500.00
Total LANDSCAPE MAINTENANCE	**6,858.22**	**3,845.84**	**-3,012.38**	**56,960.25**	**51,840.00**	**-5,120.25**	**51,840.00**
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS (OLP)	0.00	291.66	291.66	0.00	3,500.00	3,500.00	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	1,000.00	1,000.00	1,000.00
Painting/Re-OilingWoodwork	0.00	1,333.34	1,333.34	1,980.00	16,000.00	14,020.00	16,000.00
Plumbing Repair	0.00	3,333.34	3,333.34	460.00	40,000.00	39,540.00	40,000.00
Roof Repair	0.00	83.34	83.34	0.00	1,000.00	1,000.00	1,000.00
Block Wall & Fence Repair	0.00	1,350.00	1,350.00	0.00	16,200.00	16,200.00	16,200.00
Beach Cleanup	0.00	1,250.00	1,250.00	8,660.00	15,000.00	6,340.00	15,000.00
Computer Consultant	239.00	239.00	0.00	2,868.00	2,868.00	0.00	2,868.00
Gate Repairs/Maint. (ALL)	26,850.40	2,291.66	-24,558.74	28,392.64	27,500.00	-892.64	27,500.00
Street Sweeping	1,285.00	1,322.50	37.50	15,422.00	15,870.00	448.00	15,870.00
Driveway Pressure Wash	242.00	242.00	0.00	2,904.00	2,904.00	0.00	2,904.00
Security/Surveillance Camara Maint	2,222.80	227.50	-1,995.30	11,271.40	2,730.00	-8,541.40	2,730.00
Fire Extinguisher Refills	0.00	15.84	15.84	0.00	190.00	190.00	190.00
Mutt Mitt Disposable Bags	0.00	135.41	135.41	659.40	1,625.00	965.60	1,625.00
Misc Maintenance	240.00	480.84	240.84	4,521.99	5,770.00	1,248.01	5,770.00
Drain/Catch Basin/Filter Maint	0.00	1,504.34	1,504.34	30,763.97	18,052.00	-12,711.97	18,052.00
Pavement Maintenance	0.00	4,250.00	4,250.00	63,814.88	51,000.00	-12,814.88	51,000.00
Pest Control	871.00	606.25	-264.75	7,131.00	7,275.00	144.00	7,275.00
Signage	0.00	41.66	41.66	1,008.02	500.00	-508.02	500.00
Small Tools & Equipment	105.69	50.00	-55.69	283.96	600.00	316.04	600.00
Winter Roadway Cleanup	0.00	250.00	250.00	4,660.00	3,000.00	-1,660.00	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	**32,055.89**	**19,382.02**	**-12,673.87**	**193,361.26**	**241,334.00**	**47,972.74**	**241,334.00**
PLANNED IMPROVEMENTS							
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	3,000.00	3,000.00	3,000.00
Guard Shack Rear Office Imp	0.00	333.34	333.34	0.00	4,000.00	4,000.00	4,000.00
Storage Bldg. Annex to Office	0.00	5,833.34	5,833.34	0.00	70,000.00	70,000.00	70,000.00
Storm Drain Repairs from High Tides	0.00	833.34	833.34	0.00	10,000.00	10,000.00	10,000.00
Total PLANNED IMPROVEMENTS	**0.00**	**7,250.02**	**7,250.02**	**0.00**	**87,000.00**	**87,000.00**	**87,000.00**
EMPLOYEE EXPENSES							
Workers Comp Insurance	0.00	190.16	190.16	1,780.81	2,282.00	501.19	2,282.00
Payroll Processing Fees	374.92	280.66	-94.26	3,538.45	3,368.00	-170.45	3,368.00
Payroll Tax Expense	1,072.63	1,189.34	116.71	13,394.51	14,272.00	877.49	14,272.00
Salary/Wages (Manager)	8,832.68	8,816.25	-16.43	105,992.16	105,795.00	-197.16	105,795.00
Salary/Wages (Admin Asstnt)	5,188.75	4,398.34	-790.41	56,253.75	52,780.00	-3,473.75	52,780.00
Health Insurance	2,739.70	2,712.16	-27.54	31,256.49	32,546.00	1,289.51	32,546.00
Training/Seminars/Travel/ Meals	10.42	112.50	102.08	470.97	1,350.00	879.03	1,350.00
Total EMPLOYEE EXPENSES	**18,219.10**	**17,699.41**	**-519.69**	**212,687.14**	**212,393.00**	**-294.14**	**212,393.00**
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	24,351.34	24,351.34	0.00	292,216.00	292,216.00	292,216.00
Shoreline Protection Consultants	16,409.39	33,333.34	16,923.95	217,929.44	400,000.00	182,070.56	400,000.00
Shoreline Protection Engineering	0.00	6,250.00	6,250.00	3,325.00	75,000.00	71,675.00	75,000.00
Total NON-OPERATIONAL ITEMS	**16,409.39**	**63,934.68**	**47,525.29**	**221,254.44**	**767,216.00**	**545,961.56**	**767,216.00**
LAND							
Principal Payments (Vacant Lot)	0.00	0.00	0.00	41,600.46	41,600.00	-0.46	41,600.00
Interest Allocation (Vacant Lot)	0.00	0.00	0.00	27,528.00	27,528.00	0.00	27,528.00
Total LAND	**0.00**	**0.00**	**0.00**	**69,128.46**	**69,128.00**	**-0.46**	**69,128.00**
Total Operating Expense	**144,788.77**	**197,000.52**	**52,211.75**	**1,760,080.32**	**2,473,889.00**	**713,808.68**	**2,473,889.00**
Total Operating Income	21,205.11	182,142.66	-160,937.55	2,323,771.86	2,473,889.00	-150,117.14	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	144,788.77	197,000.52	52,211.75	1,760,080.32	2,473,889.00	713,808.68	2,473,889.00
NOI - Net Operating Income	**-123,583.66**	**-14,857.86**	**-108,725.80**	**563,691.54**	**0.00**	**563,691.54**	**0.00**
Total Income	21,205.11	182,142.66	-160,937.55	2,323,771.86	2,473,889.00	-150,117.14	2,473,889.00
Total Expense	144,788.77	197,000.52	52,211.75	1,760,080.32	2,473,889.00	713,808.68	2,473,889.00
Net Income	**-123,583.66**	**-14,857.86**	**-108,725.80**	**563,691.54**	**0.00**	**563,691.54**	**0.00**

Sunwest Bank
660 E. Watertower Street
Meridian, ID 83642

Statement Ending 06/30/2026

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

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

Summary of Accounts

Account Type	Account Number	Ending Balance
HOA CHECKING	XXXXXX2066	$225,358.99

HOA CHECKING - XXXXXX2066

Account Summary

Date	Description	Amount
05/30/2026	**Beginning Balance**	**$161,644.06**
	4 Credit(s) This Period	$207,534.45
	52 Debit(s) This Period	$143,819.52
06/30/2026	**Ending Balance**	**$225,358.99**

Deposits

Date	Description	Amount
06/04/2026	RDC DEPOSIT	$1,076.35

Electronic Credits

Date	Description	Amount
06/24/2026	Wire Transfer In 98828255 Capistrano Bay Community Services District	$200,000.00
06/26/2026	Compass Property Net Settle 000027365071810	$5,381.75
06/29/2026	APPFOLIO VV9T 8666481536	$1,076.35

Electronic Debits

Date	Description	Amount
06/01/2026	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 099729	$93.72
06/02/2026	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 000554	$34.00
06/03/2026	Compass Property Settlement 000027220987734	$2,400.00
06/04/2026	DWELLINGLIVE, IN 8009924384 1540001026	$20.00
06/04/2026	DWELLINGLIVE, IN 8009924384 1540001011	$737.97
06/05/2026	XX8660 POS CHK PURCHAS WWP THE BUGMAN 714-992-1292 CA 89164617 064617	$546.00
06/08/2026	XX8660 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 054351	$40.93
06/08/2026	XX8660 POS CHK PURCHAS IN SOLAR SOLUTI 949-3555696 CA 00000000 090054	$2,222.80

HOA CHECKING - XXXXXX2066 (continued)

Electronic Debits (continued)

Date	Description	Amount
06/09/2026	1800 CALPERS 100000018303948	$2,739.70
06/10/2026	XX8660 POS CHK PURCHAS JON'S FLAGS & PO RIVERSIDE CA 01417898 074666	$113.14
06/11/2026	SD GAS & ELEC PAID SDGER 005194379635	$21.16
06/11/2026	XX8660 POS CHK PURCHAS STAPLES 0385 SAN JUAN CAPI CA 385 3 036521	$15.06
06/11/2026	XX8660 POS CHK PURCHAS DENAULT'S HARDWA SAN JUAN CAPI CA 00004958 006475	$17.20
06/12/2026	CAPISTRANO BAY C IMPOUND TP4264	$199.63
06/12/2026	SOCALGAS SIMPLEPAY 058140308279053	$368.32
06/12/2026	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	$2,533.86
06/12/2026	CAPISTRANO BAY C IMPOUND TP4264	$5,281.62
06/15/2026	SOUTH COAST WATE SOUTH COAS E6G10G4755977	$57.10
06/15/2026	SOUTH COAST WATE SOUTH COAS C6G10G3836705	$70.10
06/15/2026	COX COMM ORG PURCHASE HKAziAnHflYIw09	$386.87
06/15/2026	CITI AUTOPAY PAYMENT 222038111780265	$449.05
06/15/2026	SOUTH COAST WATE SOUTH COAS H6G10G4020811	$533.88
06/15/2026	XX8611 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 002915	$53.86
06/16/2026	SOUTH COAST WATE SOUTH COAS H6G11H1052453	$151.73
06/18/2026	SD GAS & ELEC PAID SDGER 005466041355	$701.92
06/22/2026	Compass Property Settlement 000027354660890	$325.00
06/23/2026	Wells Fargo Vend EFT DEBIT 000000020593096	$208.47
06/24/2026	SD GAS & ELEC PAID SDGER 008454115307	$305.28
06/26/2026	CR & R INCORPORA PURCHASE 8300127893	$639.32
06/26/2026	CR & R INCORPORA PURCHASE 8300092766	$5,388.04
06/29/2026	CAPISTRANO BAY C IMPOUND TP4264	$175.29
06/29/2026	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	$2,315.07
06/29/2026	CAPISTRANO BAY C IMPOUND TP4264	$4,963.51
06/30/2026	XX8611 POS CHK PURCHAS DEL TACO 1506 SAN CLEMENTE CA 29916805 016805	$10.42
06/30/2026	XX8611 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 070133	$10.90
06/30/2026	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 000544	$34.00

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
2263	06/01/2026	$1,529.00	2274	06/24/2026	$252.00	2282	06/25/2026	$2,080.00
2265*	06/08/2026	$265.00	2277*	06/23/2026	$13,580.90	2284*	06/24/2026	$1,600.00
2266	06/09/2026	$125.00	2278	06/23/2026	$1,645.00	2285	06/23/2026	$240.00
2268*	06/04/2026	$239.00	2279	06/23/2026	$697.50	2286	06/29/2026	$485.99
2272*	06/24/2026	$55,413.59	2280	06/25/2026	$125.00			
2273	06/24/2026	$26,598.40	2281	06/26/2026	$4,778.22			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
06/01/2026	$160,021.34	06/10/2026	$151,614.15	06/23/2026	$124,075.92
06/02/2026	$159,987.34	06/11/2026	$151,560.73	06/24/2026	$239,906.65
06/03/2026	$157,587.34	06/12/2026	$143,177.30	06/25/2026	$237,701.65
06/04/2026	$157,666.72	06/15/2026	$141,626.44	06/26/2026	$232,277.82
06/05/2026	$157,120.72	06/16/2026	$141,474.71	06/29/2026	$225,414.31
06/08/2026	$154,591.99	06/18/2026	$140,772.79	06/30/2026	$225,358.99
06/09/2026	$151,727.29	06/22/2026	$140,447.79		

HOA CHECKING - XXXXXX2066 (continued)

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

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

Where Tradition & Technology Come Together

Important Changes Regarding Your
F&M Bank Fee Schedules
Effective July 1, 2026.
Visit FMB.com for details.

Account Title

Capistrano Bay Community Services
District

Business Interest on Checking Summary

Account Number	[redacted]3278	Number of Enclosures	0
Beginning Balance	1,047,449.61	Statement Dates	6/01/26 thru 6/30/26
4 Deposits/Credits	14,147.60	Days in the statement period	30
1 Checks/Debits	200,000.00	Average Ledger	1,007,280.28
Service Charge	0.00	Interest Earned	41.39
Interest Paid	41.39	Annual Percentage Yield Returned	0.05%
Ending Balance	861,638.60	2026 Interest Paid	203.52

Deposits and Other Credits

Date	Description	Amount
6/04	County of Orange B956000928 20260602002400CAPISTRANO BAY EDI PYMNT 09100001470CCD	758.02
6/11	County of Orange B956000928 20260609002422CAPISTRANO BAY EDI PYMNT 09100001464CCD	2,688.26
6/18	County of Orange B956000928 20260616002434CAPISTRANO BAY EDI PYMNT 09100001520CCD	8,397.75

Continued on next page

Business Interest on Checking [redacted]3278 (continued)

Deposits and Other Credits

Date	Description	Amount
6/26	County of Orange B956000928 20260624002445CAPISTRANO BAY EDI PYMNT 09100001546CCD	2,303.57
6/30	Interest Deposit	41.39

Checks and Other Debits

Date	Description	Amount
6/24	OLB Outgoing Wire Sunwest Bank	200,000.00-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
6/01	1,047,449.61	6/18	1,059,293.64	6/30	861,638.60
6/04	1,048,207.63	6/24	859,293.64		
6/11	1,050,895.89	6/26	861,597.21		

Interest Rate Summary

Date	Rate
5/31	0.050000%

End of Statement

Thank you for banking with Farmers & Merchants Bank.