

ITEM 9a

FINANCIAL REPORT THROUGH

July 31, 2025

FOR AUGUST MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 07/31/2025

Accounting Basis: Accrual

GL Account Map: None - use master chart of accounts

Level of Detail: Detail View

Include Zero Balance GL Accounts: No

Account Name	Balance
ASSETS	
Cash	
LAIF Account	3,888.54
Operating Cash	187,864.48
Reserve Cash	323,592.58
Reserve CD Cash 1	663,959.94
Total Cash	1,179,305.54
Accounts Receivable	83,195.45
FIXED/DEPRICIABLE ASSETS	
Structure	212,671.60
Security	42,958.44
Maintenance	33,952.00
Road System	1,023,806.00
Storm Drains	156,529.00
Entryway	1,408,563.83
Total FIXED/DEPRICIABLE ASSETS	2,878,480.87
ACCUMULATED DEPRECIATION	
Accum Deprec-Structure	-114,840.19
Accum Deprec-Security	-33,102.75
Accum Deprec-Maintenance	-33,952.00
Accum Deprec-Road System	-703,944.13
Accum Deprec-Storm Drains	-94,442.20
Accum Deprec-Entryway	-788,029.14
Total ACCUMULATED DEPRECIATION	-1,768,310.41
Land	2,490,000.00
Loan	-904,543.10
TOTAL ASSETS	3,958,128.35
LIABILITIES & CAPITAL	
Liabilities	
Accounts Payable	100.00
OTHER CURRENT LIABILITIES	
Accrued Vacation	0.40
Total OTHER CURRENT LIABILITIES	0.40
Prepaid Income	3,538.19
Total Liabilities	3,638.59
Capital	
Retained Earnings	1,202,850.51
Appfolio Opening Balance Equity	204,137.86
Net Investment in Cap Assets	3,806,390.58

Balance Sheet

Account Name	Balance
Debt Contra Account	-904,543.10
Unrestricted - Other	1,055,872.42
Calculated Retained Earnings	60,454.91
Calculated Prior Years Retained Earnings	-1,470,673.42
Total Capital	3,954,489.76
TOTAL LIABILITIES & CAPITAL	3,958,128.35

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 Jul 2025

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	Total
Operating Income & Expense		
Income		
INCOME		
Special Benefit Fee	145,846.30	145,846.30
Property Tax Revenue	-42,532.84	-42,532.84
Development Impact Fee	1,625.00	1,625.00
Parcel Tax Revenue	-7,686.79	-7,686.79
Interest Income	55.21	55.21
Total INCOME	97,306.88	97,306.88
Total Operating Income	97,306.88	97,306.88
Expense		
UTILITIES		
Electricity/LS & Guard Shack	388.36	388.36
Electricity/ Street Lights	831.16	831.16
Gas	162.41	162.41
Trash Services	6,291.41	6,291.41
Water/Sewer	717.37	717.37
Total UTILITIES	8,390.71	8,390.71
GENERAL & ADMIN		
Security/Allied Contract	50,299.94	50,299.94
Security/DwellingLIVE Lic Fee	672.83	672.83
Security/Contingencies	455.04	455.04
Security/July 4 Allowance	2,150.14	2,150.14
Communications-Phone/Internet	363.46	363.46
Contibution-CBRA Annual Mtg	3,000.00	3,000.00
Equipment - Copy Machine Lease	192.88	192.88
Liability Ins/EQ-Flood	24,025.71	24,025.71
Memberships (LAFCO/Carb/CSDA)	3,172.91	3,172.91
Office Supplies	179.35	179.35
Board Mtg Rm Rental/Stipend	125.00	125.00
Total GENERAL & ADMIN	84,637.26	84,637.26
LANDSCAPE MAINTENANCE		
Landscape Contract (Western)	2,500.00	2,500.00
Wht Fly / Bamboo Trmnt RPW	800.00	800.00
Total LANDSCAPE MAINTENANCE	3,300.00	3,300.00
GENERAL REPAIRS & MAINTENANCE		
Computer Consultant	239.00	239.00
Gate Repairs/Maint. (ALL)	167.70	167.70
Street Sweeping	1,285.00	1,285.00

Income Statement - 12 Month

Account Name	Jul 2025	Total
Driveway Pressure Wash	242.00	242.00
Misc Maintenance	240.00	240.00
Pavement Maintenance	-3,120.00	-3,120.00
Pest Control	530.00	530.00
Small Tools & Equipment	105.94	105.94
Total GENERAL REPAIRS & MAINTENANCE	-310.36	-310.36
EMPLOYEE EXPENSES		
Workers Comp Insurance	1,536.13	1,536.13
Payroll Processing Fees	267.55	267.55
Payroll Tax Expense	1,037.12	1,037.12
Salary/Wages (Manager)	8,856.68	8,856.68
Salary/Wages (Admin Asstnt)	4,700.50	4,700.50
Health Insurance	2,472.10	2,472.10
Training/Seminars/Travel/Meals	10.20	10.20
Total EMPLOYEE EXPENSES	18,880.28	18,880.28
ADMINISTRATION		
Management Fees	2,400.00	2,400.00
Total ADMINISTRATION	2,400.00	2,400.00
Total Operating Expense	117,297.89	117,297.89
NOI - Net Operating Income	-19,991.01	-19,991.01
Total Income	97,306.88	97,306.88
Total Expense	117,297.89	117,297.89
Net Income	-19,991.01	-19,991.01



660 E. Watertower Street
Meridian, ID 83642

Statement Ending 07/31/2025

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	\$251,187.42

HOA CHECKING - XXXXXX2066

Account Summary

Date	Description	Amount
07/01/2025	Beginning Balance	\$274,296.64
	43 Credit(s) This Period	\$142,950.20
	58 Debit(s) This Period	\$166,059.42
07/31/2025	Ending Balance	\$251,187.42

Deposits

Date	Description	Amount
07/02/2025	MOBILE DEPOSIT	\$20.00
07/02/2025	MOBILE DEPOSIT	\$3,916.00
07/03/2025	DEPOSIT	\$180.00
07/07/2025	RDC DEPOSIT	\$1,076.35
07/08/2025	MOBILE DEPOSIT	\$1,000.00
07/16/2025	RDC DEPOSIT	\$1,076.35

Electronic Credits

Date	Description	Amount
07/07/2025	Compass Property Net Settle 000024322823102	\$3,229.05
07/08/2025	APPFOLIO VV9T 8666481536	\$1,076.35
07/08/2025	Compass Property Net Settle 000024343135938	\$4,843.59
07/08/2025	LOCKBOX DEPOSIT	\$2,302.70
07/10/2025	Compass Property Net Settle 000024382387254	\$2,152.70
07/11/2025	APPFOLIO VV9T 8666481536	\$1,076.35
07/14/2025	APPFOLIO VV9T 8666481536	\$1,076.35
07/14/2025	Compass Property Net Settle 000024424795482	\$2,152.70
07/14/2025	LOCKBOX DEPOSIT	\$2,302.70
07/15/2025	APPFOLIO VV9T 8666481536	\$1,076.35



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 Credits (continued)

Date	Description	Amount
07/15/2025	Compass Property Net Settle 000024435448830	\$4,305.40
07/16/2025	APPFOLIO VV9T 8666481536	\$1,076.35
07/16/2025	Compass Property Net Settle 000024444498670	\$1,076.35
07/16/2025	LOCKBOX DEPOSIT	\$11,063.51
07/17/2025	APPFOLIO VV9T 8666481536	\$1,076.35
07/17/2025	Compass Property Net Settle 000024459668918	\$3,529.05
07/17/2025	LOCKBOX DEPOSIT	\$11,601.68
07/18/2025	APPFOLIO VV9T 8666481536	\$1,076.35
07/18/2025	Compass Property Net Settle 000024465243462	\$10,385.81
07/18/2025	LOCKBOX DEPOSIT	\$1,076.35
07/21/2025	APPFOLIO VV9T 8666481536	\$1,076.35
07/21/2025	Compass Property Net Settle 000024476754862	\$2,152.70
07/21/2025	LOCKBOX DEPOSIT	\$22,246.09
07/22/2025	Compass Property Net Settle 000024485623486	\$4,574.49
07/22/2025	LOCKBOX DEPOSIT	\$4,455.41
07/23/2025	LOCKBOX DEPOSIT	\$2,152.70
07/24/2025	LOCKBOX DEPOSIT	\$10,018.89
07/25/2025	Compass Property Net Settle 000024512240862	\$1,076.35
07/25/2025	LOCKBOX DEPOSIT	\$2,152.70
07/28/2025	Compass Property Net Settle 000024522436318	\$150.00
07/28/2025	APPFOLIO VV9T 8666481536	\$1,076.35
07/28/2025	LOCKBOX DEPOSIT	\$9,837.15
07/28/2025	XX8660 ADJ CREDIT CBI* malwarebytes 151-2289241 IL 00000000 095303	\$10.00
07/29/2025	APPFOLIO VV9T 8666481536	\$1,614.53
07/29/2025	LOCKBOX DEPOSIT	\$1,076.35
07/30/2025	Compass Property Net Settle 000024539154030	\$1,226.35
07/31/2025	LOCKBOX DEPOSIT	\$3,229.05

Electronic Debits

Date	Description	Amount
07/01/2025	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 000537	\$34.00
07/02/2025	1800 CALPERS 100000017956003	\$2,472.10
07/02/2025	Compass Property Settlement 000024362679706	\$3,269.90
07/07/2025	DWELLINGLIVE, IN 8009924384 1840001181	\$672.83
07/07/2025	XX8660 POS CHK PURCHAS AMAZON MKTPL* N34 Amzn.com/bill WA 00000000 004266	\$64.56
07/07/2025	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 049305	\$136.04
07/07/2025	XX8611 POS CHK PURCHAS JERSEY MIKES 202 SAN CLEMENTE CA 00006195 077259	\$272.52
07/07/2025	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 74063204 063204	\$530.00
07/09/2025	SOCALGAS SIMPLEPAY 058140308279058	\$162.41
07/10/2025	SD GAS & ELEC PAID SDGER 005194379635	\$24.94
07/10/2025	USBEquipFinance CNTRCT PMT 500-0656919-000	\$192.88
07/10/2025	XX8660 DDA RECURR CBI* malwarebytes 151-2289241 IL 00000000 041903	\$49.99
07/14/2025	SOUTH COAST WATE SOUTH COAS B5H09G0906121	\$53.87
07/14/2025	SOUTH COAST WATE SOUTH COAS C5H09G0044791	\$76.82
07/14/2025	SOUTH COAST WATE SOUTH COAS I5H09G0226474	\$441.76
07/14/2025	CITI AUTOPAY PAYMENT 221746943260098	\$455.04
07/14/2025	Compass Property Settlement 000024460057818	\$2,300.00
07/14/2025	XX8611 POS CHK PURCHAS STARBUCKS STORE SAN CLEMENTE CA 00000000 015260	\$10.20
07/14/2025	XX8660 POS CHK PURCHAS AMAZON MKTPL* NR4 Amzn.com/bill WA 00000000 080724	\$105.94
07/15/2025	CAPISTRANO BAY C IMPOUND TP4264	\$140.69
07/15/2025	SOUTH COAST WATE SOUTH COAS C5H10H3430246	\$144.92
07/15/2025	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,280.25
07/15/2025	CAPISTRANO BAY C IMPOUND TP4264	\$4,853.01
07/16/2025	COX COMM ORG PURCHASE 4CwdvI5UOL8tcTc	\$363.46
07/18/2025	SD GAS & ELEC PAID SDGER 008454115307	\$388.36
07/18/2025	SD GAS & ELEC PAID SDGER 005466041355	\$806.22
07/21/2025	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 079363	\$5.99

HOA CHECKING - XXXXXX2066 (continued)**Electronic Debits (continued)**

Date	Description	Amount
07/25/2025	CR & R INCORPORA CRR INCORP 8300127893	\$639.32
07/25/2025	CR & R INCORPORA CRR INCORP 8300092766	\$5,652.09
07/28/2025	XX8660 POS CHK PURCHAS STAPLES 00 SAN JUAN CAPI CA 003 024235	\$108.80
07/29/2025	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 002474	\$34.00
07/31/2025	CAPISTRANO BAY C IMPOUND TP4264	\$126.86
07/31/2025	CAIS Insurance Insurance A2025ZRI14	\$775.00
07/31/2025	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,406.27
07/31/2025	CAPISTRANO BAY C IMPOUND TP4264	\$5,054.77

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
2044	07/28/2025	\$1,275.00	2060	07/08/2025	\$190.00	2081	07/21/2025	\$1,243.75
2053*	07/15/2025	\$4,381.25	2061	07/21/2025	\$4,098.20	2082	07/21/2025	\$2,600.00
2054	07/08/2025	\$50,299.94	2062	07/21/2025	\$125.00	2083	07/22/2025	\$745.06
2055	07/08/2025	\$460.00	2063	07/11/2025	\$2,500.00	2084	07/22/2025	\$3,214.82
2056	07/16/2025	\$1,527.00	2064	07/28/2025	\$170.00	2085	07/24/2025	\$23,250.71
2057	07/21/2025	\$1,611.00	2065	07/14/2025	\$495.00	2087*	07/22/2025	\$1,536.13
2058	07/08/2025	\$7,500.00	2066	07/21/2025	\$992.00	2088	07/21/2025	\$240.00
2059	07/08/2025	\$5,335.00	2080*	07/21/2025	\$17,163.75			

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
07/01/2025	\$274,262.64	07/14/2025	\$222,595.74	07/24/2025	\$245,980.70
07/02/2025	\$272,456.64	07/15/2025	\$216,177.37	07/25/2025	\$242,918.34
07/03/2025	\$272,636.64	07/16/2025	\$228,579.47	07/28/2025	\$252,438.04
07/07/2025	\$275,266.09	07/17/2025	\$244,786.55	07/29/2025	\$255,094.92
07/08/2025	\$220,703.79	07/18/2025	\$256,130.48	07/30/2025	\$256,321.27
07/09/2025	\$220,541.38	07/21/2025	\$253,525.93	07/31/2025	\$251,187.42
07/10/2025	\$222,426.27	07/22/2025	\$257,059.82		
07/11/2025	\$221,002.62	07/23/2025	\$259,212.52		

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.

7/31/25
3278
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CAPISTRANO BAY COMMUNITY SERVICES
DISTRICT
35000 BEACH RD
CAPISTRANO BEACH CA 92624-1700

Where
Tradition & Technology
Come Together

One.
And only
one name.
Some things will always be.

Account Title

Capistrano Bay Community Services
District

Business Interest on Checking Summary

Account Number	3278	Number of Enclosures	1
Beginning Balance	573,359.88	Statement Dates	7/01/25 thru 7/31/25
2 Deposits/Credits	50,219.63	Days in the statement period	31
1 Checks/Debits	300,000.00	Average Ledger	307,984.31
Service Charge	0.00	Interest Earned	13.07
Interest Paid	13.07	Annual Percentage Yield Returned	0.05%
Ending Balance	323,592.58	2025 Interest Paid	169.94

Deposits and Other Credits

Date	Description	Amount
7/16	County of Orange B956000928 20250714001949CAPISTRANO BAY EDI PYMNT 09100001384CCD	20,063.11
7/17	County of Orange B956000928 20250715001957CAPISTRANO BAY EDI PYMNT 09100001493CCD	30,156.52
7/31	Interest Deposit	13.07

Questions? Call us: (866) 437-0011



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Date
Account No.

7/31/25
3278
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Business Interest on Checking

3278 (continued)

Checks In Number Order

Date	Check#	Amount	Date	Check#	Amount	Date	Check#	Amount
7/02		300,000.00						

* Denotes missing check numbers

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
7/01	573,359.88	7/16	293,422.99	7/31	323,592.58
7/02	273,359.88	7/17	323,579.51		

Interest Rate Summary

Date	Rate
6/30	0.050000%

End of Statement

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