

ITEM 9a

FINANCIAL REPORT THROUGH

August 31, 2025

FOR SEPTEMBER MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 08/31/2025

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	103,673.78
Reserve Cash	324,107.77
Reserve CD Cash 1	663,959.94
Total Cash	1,095,630.03
Accounts Receivable	42,388.68
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	3,833,646.07
LIABILITIES & CAPITAL	
Liabilities	
OTHER CURRENT LIABILITIES	
Accrued Vacation	0.40
Encroachment Permit Deposit	1,000.00
Total OTHER CURRENT LIABILITIES	1,000.40
Prepaid Income	538.19
Total Liabilities	1,538.59
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	-61,927.37
Calculated Prior Years Retained Earnings	-1,470,673.42
Total Capital	3,832,107.48
TOTAL LIABILITIES & CAPITAL	3,833,646.07

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 Aug 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	Aug 2025	Total
Operating Income & Expense			
Income			
INCOME			
Special Benefit Fee	145,846.30	41,706.77	187,553.07
Property Tax Revenue	-42,532.84	501.43	-42,031.41
Development Impact Fee	1,625.00	0.00	1,625.00
Transponder Revenue	0.00	20.00	20.00
Parcel Tax Revenue	-7,686.79	0.00	-7,686.79
Interest Income	55.21	13.76	68.97
Summer Trash Collection	0.00	4,200.00	4,200.00
Total INCOME	97,306.88	46,441.96	143,748.84
Total Operating Income	97,306.88	46,441.96	143,748.84
Expense			
UTILITIES			
Electricity/LS & Guard Shack	388.36	422.05	810.41
Electricity/ Street Lights	831.16	831.30	1,662.46
Gas	162.41	176.82	339.23
Trash Services	6,291.41	11,919.17	18,210.58
Water/Sewer	717.37	735.77	1,453.14
Total UTILITIES	8,390.71	14,085.11	22,475.82
GENERAL & ADMIN			
Security/Allied Contract	50,299.94	50,299.94	100,599.88
Security/DwellingLIVE Lic Fee	672.83	722.83	1,395.66
Security/DwellingLIVE Guest Passes	0.00	944.08	944.08
Security/Contingencies	455.04	219.44	674.48
Security/July 4 Allowance	2,150.14	0.00	2,150.14
Communications-Phone/Internet	363.46	363.07	726.53
Contibution-CBRA Annual Mtg	3,000.00	0.00	3,000.00
Equipment - Copy Machine Lease	192.88	192.88	385.76
Legal Fees/Owen/Schwerdtfeger	0.00	7,493.50	7,493.50
Liability Ins/EQ-Flood	24,025.71	6,026.00	30,051.71
Memberships (LAFCO/Carb/CSDA)	3,172.91	34.00	3,206.91
Photo Copying	0.00	161.63	161.63
Office Supplies	179.35	113.31	292.66
Board Mtg Rm Rental/Stipend	125.00	125.00	250.00
Total GENERAL & ADMIN	84,637.26	66,695.68	151,332.94
LANDSCAPE MAINTENANCE			
Landscape Contract (Western)	2,500.00	2,500.00	5,000.00
Irrigation Repairs (Western)	0.00	289.90	289.90

Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Total
Wht Fly / Bamboo Trmnt RPW	800.00	0.00	800.00
Total LANDSCAPE MAINTENANCE	3,300.00	2,789.90	6,089.90
GENERAL REPAIRS & MAINTENANCE			
Painting/Re-OilingWoodwork	0.00	1,560.00	1,560.00
Computer Consultant	239.00	239.00	478.00
Gate Repairs/Maint. (ALL)	167.70	0.00	167.70
Street Sweeping	1,285.00	1,285.00	2,570.00
Driveway Pressure Wash	242.00	242.00	484.00
Mutt Mitt Disposable Bags	0.00	659.40	659.40
Misc Maintenance	240.00	240.00	480.00
Pavement Maintenance	-3,120.00	0.00	-3,120.00
Pest Control	530.00	530.00	1,060.00
Small Tools & Equipment	105.94	0.00	105.94
Total GENERAL REPAIRS & MAINTENANCE	-310.36	4,755.40	4,445.04
EMPLOYEE EXPENSES			
Workers Comp Insurance	1,536.13	0.00	1,536.13
Payroll Processing Fees	267.55	248.85	516.40
Payroll Tax Expense	1,037.12	995.70	2,032.82
Salary/Wages (Manager)	8,856.68	8,808.68	17,665.36
Salary/Wages (Admin Asstnt)	4,700.50	4,207.00	8,907.50
Health Insurance	2,472.10	2,468.15	4,940.25
Training/Seminars/Travel/Meals	10.20	0.00	10.20
Total EMPLOYEE EXPENSES	18,880.28	16,728.38	35,608.66
NON-OPERATIONAL ITEMS			
Shoreline Protection Consultants	0.00	18,626.00	18,626.00
Total NON-OPERATIONAL ITEMS	0.00	18,626.00	18,626.00
ADMINISTRATION			
Reserve Study Update	0.00	1,937.00	1,937.00
Management Fees	2,400.00	2,400.00	4,800.00
Total ADMINISTRATION	2,400.00	4,337.00	6,737.00
Total Operating Expense	117,297.89	128,017.47	245,315.36
NOI - Net Operating Income	-19,991.01	-81,575.51	-101,566.52
Total Income	97,306.88	46,441.96	143,748.84
Total Expense	117,297.89	128,017.47	245,315.36
Net Income	-19,991.01	-81,575.51	-101,566.52



660 E. Watertower Street
Meridian, ID 83642

Statement Ending 08/29/2025

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	\$174,924.40

HOA CHECKING - XXXXXX2066

Account Summary

Date	Description	Amount
08/01/2025	Beginning Balance	\$251,187.42
	21 Credit(s) This Period	\$45,929.47
	44 Debit(s) This Period	\$122,192.49
08/29/2025	Ending Balance	\$174,924.40

Deposits

Date	Description	Amount
08/13/2025	MOBILE DEPOSIT	\$20.00
08/20/2025	MOBILE DEPOSIT	\$1,000.00

Electronic Credits

Date	Description	Amount
08/01/2025	APPFOLIO VV9T 8666481536	\$1,076.35
08/01/2025	LOCKBOX DEPOSIT	\$3,379.05
08/04/2025	Compass Property Net Settle 000024575482342	\$1,076.35
08/04/2025	LOCKBOX DEPOSIT	\$4,993.58
08/05/2025	APPFOLIO VV9T 8666481536	\$1,076.35
08/05/2025	Compass Property Net Settle 000024581659654	\$1,076.35
08/05/2025	LOCKBOX DEPOSIT	\$5,531.76
08/11/2025	LOCKBOX DEPOSIT	\$2,152.70
08/12/2025	LOCKBOX DEPOSIT	\$2,959.97
08/13/2025	APPFOLIO VV9T 8666481536	\$1,076.35
08/13/2025	LOCKBOX DEPOSIT	\$2,152.70
08/14/2025	LOCKBOX DEPOSIT	\$2,152.70
08/15/2025	Compass Property Net Settle 000024703555090	\$150.00
08/19/2025	LOCKBOX DEPOSIT	\$7,832.63



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
08/21/2025	LOCKBOX DEPOSIT	\$3,767.23
08/25/2025	LOCKBOX DEPOSIT	\$1,076.35
08/26/2025	LOCKBOX DEPOSIT	\$1,076.35
08/28/2025	LOCKBOX DEPOSIT	\$1,226.35
08/29/2025	LOCKBOX DEPOSIT	\$1,076.35

Electronic Debits

Date	Description	Amount
08/04/2025	DWELLINGLIVE, IN 8009924384 2150001412	\$20.00
08/04/2025	DWELLINGLIVE, IN 8009924384 2150001395	\$702.83
08/04/2025	Compass Property Settlement 000024625418602	\$2,500.00
08/05/2025	1800 CALPERS 100000017993392	\$2,468.15
08/08/2025	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 61392996 092996	\$530.00
08/11/2025	SD GAS & ELEC PAID SDGER 005194379635	\$25.08
08/11/2025	SOCALGAS SIMPLEPAY 058140308279053	\$176.82
08/11/2025	USBEquipFinance CNTRCT PMT 500-0656919-000	\$192.88
08/13/2025	CITI AUTOPAY PAYMENT 221774591110007	\$219.44
08/13/2025	XX8660 POS CHK PURCHAS AMAZON MKTPL* NA6 Amzn.com/bill WA 00000000 037270	\$659.40
08/15/2025	CAPISTRANO BAY C IMPOUND TP4264	\$131.34
08/15/2025	SOUTH COAST WATE SOUTH COAS M5113G5907953	\$151.73
08/15/2025	COX COMM ORG PURCHASE GpDgUf0iFNtZnXa	\$363.07
08/15/2025	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,164.58
08/15/2025	CAPISTRANO BAY C IMPOUND TP4264	\$4,659.18
08/18/2025	SOUTH COAST WATE SOUTH COAS H5114G1729874	\$57.10
08/18/2025	SOUTH COAST WATE SOUTH COAS D5114G0952165	\$70.10
08/18/2025	SOUTH COAST WATE SOUTH COAS H5114G1117708	\$456.84
08/18/2025	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 064408	\$113.31
08/20/2025	SD GAS & ELEC PAID SDGER 005466041355	\$806.22
08/25/2025	SD GAS & ELEC PAID SDGER 008454115307	\$422.05
08/26/2025	CR & R INCORPORA CRR INCORP 8300127893	\$639.32
08/26/2025	CR & R INCORPORA CRR INCORP 8300092766	\$5,939.85
08/26/2025	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 000600	\$34.00
08/26/2025	XX8660 POS CHK PURCHAS SP CALSENTRY CALSENTRY.COM CA OMEN7NVK 033527	\$944.08
08/28/2025	CAPISTRANO BAY C IMPOUND TP4264	\$117.51
08/28/2025	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,300.80
08/28/2025	CAPISTRANO BAY C IMPOUND TP4264	\$4,886.82
08/29/2025	TMNAServices TMNASPHLY 80906826DRCT	\$6,026.00

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
2067	08/01/2025	\$1,368.27	2093*	08/28/2025	\$1,527.00	2100	08/29/2025	\$1,492.50
2079*	08/08/2025	\$955.00	2095*	08/22/2025	\$2,500.00	2101	08/28/2025	\$1,560.00
2089*	08/22/2025	\$52,041.52	2097*	08/26/2025	\$1,810.50	2104*	08/25/2025	\$240.00
2090	08/28/2025	\$1,000.00	2098	08/28/2025	\$1,527.00	2105	08/28/2025	\$1,937.00
2091	08/25/2025	\$167.70	2099	08/29/2025	\$16,168.75	2107*	08/26/2025	\$118.75

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
08/01/2025	\$254,274.55	08/11/2025	\$262,610.88	08/15/2025	\$262,773.86
08/04/2025	\$257,121.65	08/12/2025	\$265,570.85	08/18/2025	\$262,076.51
08/05/2025	\$262,337.96	08/13/2025	\$267,941.06	08/19/2025	\$269,909.14
08/08/2025	\$260,852.96	08/14/2025	\$270,093.76	08/20/2025	\$270,102.92

HOA CHECKING - XXXXXX2066 (continued)

Daily Balances (continued)

Date	Amount	Date	Amount	Date	Amount
08/21/2025	\$273,870.15	08/25/2025	\$219,575.23	08/28/2025	\$197,535.30
08/22/2025	\$219,328.63	08/26/2025	\$211,165.08	08/29/2025	\$174,924.40

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.

8/29/25
3278
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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	0
Beginning Balance	323,592.58	Statement Dates	8/01/25 thru 9/01/25
1 Deposits/Credits	501.43	Days in the statement period	32
Checks/Debits	0.00	Average Ledger	323,999.99
Service Charge	0.00	Interest Earned	14.21
Interest Paid	13.76	Annual Percentage Yield Returned	0.05%
Ending Balance	324,107.77	2025 Interest Paid	183.70

Deposits and Other Credits

Date	Description	Amount
8/07	County of Orange B956000928 20250805001973CAPISTRANO BAY EDI PYMNT 09100001516CCD	501.43
8/31	Interest Deposit	13.76

Questions? Call us: (866) 437-0011



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Date
Account No.

8/29/25
3278
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Business Interest on Checking 3278 (continued)

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
8/01	323,592.58	8/07	324,094.01	8/31	324,107.77

Interest Rate Summary

Date	Rate
7/31	0.050000%

End of Statement

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