Regular Meeting #721
October 28, 2025
Financial Report

ITEM 9a

FINANCIAL REPORT THROUGH

September 30, 2025

FOR OCTOBER MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

Properties: Capistrano Bay Comm Svcs Dstrc - Various Addresses Capistrano Beach, CA 92624
As of: 09/30/2025
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	141,376.82
Reserve Cash	148,821.47
Reserve CD Cash 1	670,091.50
Total Cash	**964,178.33**
Accounts Receivable	37,395.93
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	**3,697,201.62**
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	-198,371.82
Calculated Prior Years Retained Earnings	-1,470,673.42
Total Capital	**3,695,663.03**
TOTAL LIABILITIES & CAPITAL	**3,697,201.62**

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 Sep 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	Sep 2025	Total
Operating Income & Expense				
Income				
INCOME				
Special Benefit Fee	145,846.30	41,706.77	4,842.75	192,395.82
Property Tax Revenue	-42,532.84	501.43	24,704.08	-17,327.33
Development Impact Fee	1,625.00	0.00	627.00	2,252.00
Transponder Revenue	0.00	20.00	780.00	800.00
Parcel Tax Revenue	-7,686.79	0.00	0.00	-7,686.79
Interest Income	55.21	13.76	6,141.18	6,210.15
Late Fees/Misc Revenue/ Parking Fee	0.00	0.00	250.00	250.00
Summer Trash Collection	0.00	4,200.00	150.00	4,350.00
Total INCOME	**97,306.88**	**46,441.96**	**37,495.01**	**181,243.85**
Total Operating Income	**97,306.88**	**46,441.96**	**37,495.01**	**181,243.85**
Expense				
UTILITIES				
Electricity/LS & Guard Shack	388.36	422.05	339.14	1,149.55
Electricity/ Street Lights	831.16	831.30	831.30	2,493.76
Gas	162.41	176.82	206.35	545.58
Trash Services	6,291.41	11,919.17	9,631.87	27,842.45
Water/Sewer	717.37	735.77	718.43	2,171.57
Total UTILITIES	**8,390.71**	**14,085.11**	**11,727.09**	**34,202.91**
GENERAL & ADMIN				
Security/Allied Contract	50,299.94	50,299.94	53,088.46	153,688.34
Security/DwellingLIVE Lic Fee	672.83	722.83	722.83	2,118.49
Security/DwellingLIVE Guest Passes	0.00	944.08	0.00	944.08
Security/Bonuses for Staff	0.00	0.00	4,500.00	4,500.00
Security/Contingencies	455.04	219.44	287.39	961.87
Security/July 4 Allowance	2,150.14	0.00	0.00	2,150.14
Communications-Phone/Internet	363.46	363.07	360.86	1,087.39
Contibution-CBRA Annual Mtg	3,000.00	0.00	0.00	3,000.00
Contribution-Pacific Legal	0.00	0.00	12,000.00	12,000.00
Equipment - Copy Machine Lease	192.88	192.88	491.81	877.57
Document Management	0.00	0.00	275.00	275.00
Legal Fees/Owen/ Schwerdtfeger	0.00	7,493.50	3,400.00	10,893.50
Liability Ins/EQ-Flood	24,025.71	6,026.00	0.00	30,051.71
Memberships (LAFCO/Carb/ CSDA)	3,172.91	34.00	216.38	3,423.29

Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Total
Property Management Contract	0.00	0.00	2,400.00	2,400.00
Photo Copying	0.00	161.63	0.00	161.63
Office Supplies	179.35	113.31	192.87	485.53
Board Mtg Rm Rental/Stipend	125.00	125.00	125.00	375.00
Total GENERAL & ADMIN	**84,637.26**	**66,695.68**	**78,060.60**	**229,393.54**
LANDSCAPE MAINTENANCE				
Landscape Contract (Western)	2,500.00	2,500.00	2,500.00	7,500.00
Landscape Extras (Western)	0.00	0.00	312.28	312.28
Landscape Misc (Luna & McGee)	0.00	0.00	65.00	65.00
Irrigation Repairs (Western)	0.00	289.90	5,820.00	6,109.90
Wht Fly / Bamboo Trmnt RPW	800.00	0.00	0.00	800.00
Total LANDSCAPE MAINTENANCE	**3,300.00**	**2,789.90**	**8,697.28**	**14,787.18**
GENERAL REPAIRS & MAINTENANCE				
Lighting/Holiday @ Gate Entry	0.00	0.00	4,368.00	4,368.00
Painting/Re-OilingWoodwork	0.00	1,560.00	0.00	1,560.00
Beach Cleanup	0.00	0.00	1,550.00	1,550.00
Computer Consultant	239.00	239.00	239.00	717.00
Gate Repairs/Maint. (ALL)	167.70	0.00	0.00	167.70
Street Sweeping	1,285.00	1,285.00	1,285.00	3,855.00
Driveway Pressure Wash	242.00	242.00	242.00	726.00
Mutt Mitt Disposable Bags	0.00	659.40	0.00	659.40
Misc Maintenance	240.00	240.00	249.79	729.79
Pavement Maintenance	-3,120.00	0.00	76.10	-3,043.90
Pest Control	530.00	530.00	530.00	1,590.00
Signage	0.00	0.00	1,008.02	1,008.02
Small Tools & Equipment	105.94	0.00	45.19	151.13
Total GENERAL REPAIRS & MAINTENANCE	**-310.36**	**4,755.40**	**9,593.10**	**14,038.14**
EMPLOYEE EXPENSES				
Workers Comp Insurance	1,536.13	0.00	244.68	1,780.81
Payroll Processing Fees	267.55	248.85	258.20	774.60
Payroll Tax Expense	1,037.12	995.70	1,063.27	3,096.09
Salary/Wages (Manager)	8,856.68	8,808.68	8,832.68	26,498.04
Salary/Wages (Admin Asstnt)	4,700.50	4,207.00	5,066.25	13,973.75
Health Insurance	2,472.10	2,468.15	2,468.15	7,408.40
Training/Seminars/Travel/Meals	10.20	0.00	163.16	173.36
Total EMPLOYEE EXPENSES	**18,880.28**	**16,728.38**	**18,096.39**	**53,705.05**
NON-OPERATIONAL ITEMS				
Shoreline Protection Consultants	0.00	18,626.00	40,326.25	58,952.25
Shoreline Protection Engineering	0.00	0.00	1,951.00	1,951.00
Total NON-OPERATIONAL ITEMS	**0.00**	**18,626.00**	**42,277.25**	**60,903.25**
ADMINISTRATION				
Security/Surveillance Camara	0.00	0.00	495.00	495.00

Income Statement - 12 Month

Account Name	Jul 2025	Aug 2025	Sep 2025	Total
Reserve Study Update	0.00	1,937.00	0.00	1,937.00
Management Fees	2,400.00	2,400.00	0.00	4,800.00
Total ADMINISTRATION	**2,400.00**	**4,337.00**	**495.00**	**7,232.00**
Total Operating Expense	**117,297.89**	**128,017.47**	**168,946.71**	**414,262.07**
NOI - Net Operating Income	**-19,991.01**	**-81,575.51**	**-131,451.70**	**-233,018.22**
Total Income	97,306.88	46,441.96	37,495.01	181,243.85
Total Expense	117,297.89	128,017.47	168,946.71	414,262.07
Net Income	**-19,991.01**	**-81,575.51**	**-131,451.70**	**-233,018.22**

Annual Budget - Comparative

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

As of: Sep 2025

Additional Account Types: None

Accounting Basis: 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	227,917.22	227,917.00	0.22	227,917.00
Property Tax Revenue	24,704.08	124,059.25	-99,355.17	-17,327.33	372,177.75	-389,505.08	1,488,711.00
Development Impact Fee	627.00	6,666.67	-6,039.67	627.00	20,000.01	-19,373.01	80,000.00
Transponder Revenue	780.00	250.00	530.00	800.00	750.00	50.00	3,000.00
Parcel Tax Revenue	0.00	50,000.00	-50,000.00	-7,686.79	150,000.00	-157,686.79	600,000.00
Interest Income	6,141.18	1,166.75	4,974.43	6,210.15	3,500.25	2,709.90	14,001.00
Parking - Permits & OCTA Fees	0.00	0.00	0.00	0.00	0.00	0.00	55,160.00
Late Fees/Misc Revenue/ Parking Fee	250.00	0.00	250.00	250.00	0.00	250.00	0.00
Summer Trash Collection	0.00	0.00	0.00	5,100.00	5,100.00	0.00	5,100.00
Total INCOME	**32,502.26**	**182,142.67**	**-149,640.41**	**215,890.25**	**779,445.01**	**-563,554.76**	**2,473,889.00**
Total Operating Income	**32,502.26**	**182,142.67**	**-149,640.41**	**215,890.25**	**779,445.01**	**-563,554.76**	**2,473,889.00**
Expense							
UTILITIES							
Electricity/LS & Guard Shack	339.14	395.00	55.86	1,149.55	1,185.00	35.45	4,740.00
Electricity/ Street Lights	831.30	820.00	-11.30	2,493.76	2,460.00	-33.76	9,840.00
Gas	206.35	430.00	223.65	545.58	1,290.00	744.42	5,160.00
Trash Services	9,631.87	8,278.00	-1,353.87	27,842.45	24,834.00	-3,008.45	99,336.00
Water/Sewer	718.43	760.00	41.57	2,171.57	2,280.00	108.43	9,120.00
Total UTILITIES	**11,727.09**	**10,683.00**	**-1,044.09**	**34,202.91**	**32,049.00**	**-2,153.91**	**128,196.00**
GENERAL & ADMIN							
Security/Allied Contract	53,088.46	54,895.50	1,807.04	153,688.34	164,686.50	10,998.16	658,746.00
Security/DwellingLIVE Lic Fee	722.83	722.83	0.00	2,118.49	2,168.49	50.00	8,674.00
Security/DwellingLIVE Guest Passes	0.00	166.67	166.67	944.08	500.01	-444.07	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	4,500.00	4,500.00	0.00	4,500.00	4,500.00	0.00	13,500.00
Security/Contingencies	287.39	291.67	4.28	961.87	875.01	-86.86	3,500.00
Security/Radar Certification	0.00	41.67	41.67	0.00	125.01	125.01	500.00
Security/Transponders	0.00	200.00	200.00	0.00	600.00	600.00	2,400.00
Security/Trans (Reader Service)	0.00	323.67	323.67	0.00	971.01	971.01	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	360.86	432.17	71.31	1,087.39	1,296.51	209.12	5,186.00
Bank Charges	0.00	45.00	45.00	0.00	135.00	135.00	540.00
Auditing Services (RAMS)	0.00	1,204.17	1,204.17	0.00	3,612.51	3,612.51	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-Pacific Legal	12,000.00	0.00	-12,000.00	12,000.00	12,000.00	0.00	12,000.00
Equipment - Copy Machine Lease	491.81	220.08	-271.73	877.57	660.24	-217.33	2,641.00
Document Management	275.00	25.00	-250.00	275.00	75.00	-200.00	300.00
Legal Fees/Owen/ Schwerdtfeger	3,400.00	1,666.67	-1,733.33	10,893.50	5,000.01	-5,893.49	20,000.00
Liability Ins/EQ-Flood	0.00	0.00	0.00	30,051.71	30,052.00	0.29	30,052.00
Memberships (LAFCO/Carb/ CSDA)	216.38	1,133.83	917.45	3,423.29	3,401.49	-21.80	13,606.00
MHTL Survey/LCP Committee	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00
Property Management Contract	2,400.00	2,441.67	41.67	2,400.00	7,325.01	4,925.01	29,300.00
Photo Copying	0.00	125.00	125.00	161.63	375.00	213.37	1,500.00
Office Equip (Computer, Etc)	0.00	250.00	250.00	0.00	750.00	750.00	3,000.00
Office Supplies	192.87	208.33	15.46	485.53	624.99	139.46	2,500.00
Railroad Parking Exp (OCTA)	0.00	0.00	0.00	0.00	0.00	0.00	53,763.00
Notices to Community	0.00	161.67	161.67	0.00	485.01	485.01	1,940.00
Website Hosting	0.00	275.00	275.00	0.00	825.00	825.00	3,300.00
Board Mtg Rm Rental/Stipend	125.00	375.00	250.00	375.00	1,125.00	750.00	4,500.00
Total GENERAL & ADMIN	**78,060.60**	**69,705.60**	**-8,355.00**	**229,393.54**	**247,168.80**	**17,775.26**	**914,782.00**
LANDSCAPE MAINTENANCE							
Landscape Contract (Western)	2,500.00	2,500.00	0.00	7,500.00	7,500.00	0.00	30,000.00
Landscape Extras (Western)	312.28	358.33	46.05	312.28	1,074.99	762.71	4,300.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Landscape Misc (Luna & McGee)	65.00	362.50	297.50	65.00	1,087.50	1,022.50	4,350.00
Palm Tree Trimming	0.00	0.00	0.00	0.00	0.00	0.00	5,690.00
Irrigation Repairs (Western)	5,820.00	166.67	-5,653.33	6,109.90	500.01	-5,609.89	2,000.00
Wht Fly / Bamboo Trmnt RPW	0.00	458.33	458.33	800.00	1,374.99	574.99	5,500.00
Total LANDSCAPE MAINTENANCE	**8,697.28**	**3,845.83**	**-4,851.45**	**14,787.18**	**11,537.49**	**-3,249.69**	**51,840.00**
GENERAL REPAIRS & MAINTENANCE							
Lighting Maintenance for LS	0.00	291.67	291.67	0.00	875.01	875.01	3,500.00
Lighting/Holiday @ Gate Entry	4,368.00	4,375.00	7.00	4,368.00	4,375.00	7.00	8,750.00
Electrical Repair	0.00	83.33	83.33	0.00	249.99	249.99	1,000.00
Painting/Re-OilingWoodwork	0.00	1,333.33	1,333.33	1,560.00	3,999.99	2,439.99	16,000.00
Plumbing Repair	0.00	3,333.33	3,333.33	0.00	9,999.99	9,999.99	40,000.00
Roof Repair	0.00	83.33	83.33	0.00	249.99	249.99	1,000.00
Block Wall & Fence Repair	0.00	1,350.00	1,350.00	0.00	4,050.00	4,050.00	16,200.00
Beach Cleanup	1,550.00	1,250.00	-300.00	1,550.00	3,750.00	2,200.00	15,000.00
Computer Consultant	239.00	239.00	0.00	717.00	717.00	0.00	2,868.00
Gate Repairs/Maint. (ALL)	0.00	2,291.67	2,291.67	167.70	6,875.01	6,707.31	27,500.00
Street Sweeping	1,285.00	1,322.50	37.50	3,855.00	3,967.50	112.50	15,870.00
Driveway Pressure Wash	242.00	242.00	0.00	726.00	726.00	0.00	2,904.00
Fire Extinguisher Refills	0.00	15.83	15.83	0.00	47.49	47.49	190.00
Mutt Mitt Disposable Bags	0.00	135.42	135.42	659.40	406.26	-253.14	1,625.00
Misc Maintenance	249.79	480.83	231.04	729.79	1,442.49	712.70	5,770.00
Drain/Catch Basin/Filter Maint	0.00	1,504.33	1,504.33	0.00	4,512.99	4,512.99	18,052.00
Pavement Maintenance	76.10	4,250.00	4,173.90	-3,043.90	12,750.00	15,793.90	51,000.00
Pest Control	530.00	606.25	76.25	1,590.00	1,818.75	228.75	7,275.00
Signage	1,008.02	41.67	-966.35	1,008.02	125.01	-883.01	500.00
Small Tools & Equipment	45.19	50.00	4.81	151.13	150.00	-1.13	600.00
Winter Roadway Cleanup (Flood)	0.00	250.00	250.00	0.00	750.00	750.00	3,000.00
Total GENERAL REPAIRS & MAINTENANCE	**9,593.10**	**23,529.49**	**13,936.39**	**14,038.14**	**61,838.47**	**47,800.33**	**238,604.00**
PLANNED IMPROVEMENTS							
District Admin Office Int Wrk	0.00	250.00	250.00	0.00	750.00	750.00	3,000.00

Annual Budget - Comparative

Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
Guard Shack Rear Office Imp	0.00	333.33	333.33	0.00	999.99	999.99	4,000.00
Storage Bldg. Annex to Office	0.00	5,833.33	5,833.33	0.00	17,499.99	17,499.99	70,000.00
Storm Drain Repairs from High Tides	0.00	833.33	833.33	0.00	2,499.99	2,499.99	10,000.00
Total PLANNED IMPROVEMENTS	**0.00**	**7,249.99**	**7,249.99**	**0.00**	**21,749.97**	**21,749.97**	**87,000.00**
EMPLOYEE EXPENSES							
Workers Comp Insurance	244.68	190.17	-54.51	1,780.81	570.51	-1,210.30	2,282.00
Payroll Processing Fees	258.20	280.67	22.47	774.60	842.01	67.41	3,368.00
Payroll Tax Expense	1,063.27	1,189.33	126.06	3,096.09	3,567.99	471.90	14,272.00
Salary/Wages (Manager)	8,832.68	8,816.25	-16.43	26,498.04	26,448.75	-49.29	105,795.00
Salary/Wages (Admin Asstnt)	5,066.25	4,398.33	-667.92	13,973.75	13,194.99	-778.76	52,780.00
Health Insurance	2,468.15	2,712.17	244.02	7,408.40	8,136.51	728.11	32,546.00
Training/Seminars/Travel/ Meals	163.16	112.50	-50.66	173.36	337.50	164.14	1,350.00
Total EMPLOYEE EXPENSES	**18,096.39**	**17,699.42**	**-396.97**	**53,705.05**	**53,098.26**	**-606.79**	**212,393.00**
NON-OPERATIONAL ITEMS							
General Reserve Contribution	0.00	24,351.33	24,351.33	0.00	73,053.99	73,053.99	292,216.00
Shoreline Protection Consultants	40,326.25	33,333.33	-6,992.92	58,952.25	99,999.99	41,047.74	400,000.00
Shoreline Protection Engineering	1,951.00	6,250.00	4,299.00	1,951.00	18,750.00	16,799.00	75,000.00
Total NON-OPERATIONAL ITEMS	**42,277.25**	**63,934.66**	**21,657.41**	**60,903.25**	**191,803.98**	**130,900.73**	**767,216.00**
ADMINISTRATION							
Security/Surveillance Camara	495.00	227.50	-267.50	495.00	682.50	187.50	2,730.00
Reserve Study Update	0.00	0.00	0.00	1,937.00	2,000.00	63.00	2,000.00
Management Fees	0.00	0.00	0.00	4,800.00	0.00	-4,800.00	0.00
Total ADMINISTRATION	**495.00**	**227.50**	**-267.50**	**7,232.00**	**2,682.50**	**-4,549.50**	**4,730.00**
LAND							
Principal Payments (Vacant Lot)	0.00	0.00	0.00	0.00	0.00	0.00	41,600.00
Interest Allocation (Vacant Lot)	0.00	0.00	0.00	0.00	0.00	0.00	27,528.00
Total LAND	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**69,128.00**
Total Operating Expense	**168,946.71**	**196,875.49**	**27,928.78**	**414,262.07**	**621,928.47**	**207,666.40**	**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 Income	32,502.26	182,142.67	-149,640.41	215,890.25	779,445.01	-563,554.76	2,473,889.00
Total Operating Expense	168,946.71	196,875.49	27,928.78	414,262.07	621,928.47	207,666.40	2,473,889.00
NOI - Net Operating Income	**-136,444.45**	**-14,732.82**	**-121,711.63**	**-198,371.82**	**157,516.54**	**-355,888.36**	**0.00**
Total Income	32,502.26	182,142.67	-149,640.41	215,890.25	779,445.01	-563,554.76	2,473,889.00
Total Expense	168,946.71	196,875.49	27,928.78	414,262.07	621,928.47	207,666.40	2,473,889.00
Net Income	**-136,444.45**	**-14,732.82**	**-121,711.63**	**-198,371.82**	**157,516.54**	**-355,888.36**	**0.00**

Sunwest Bank
660 E. Watertower Street
Meridian, ID 83642

Statement Ending 09/30/2025

Account Number: XXXXXX2066

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

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	$242,517.77

HOA CHECKING - XXXXXX2066

Account Summary

Date	Description	Amount
08/30/2025	**Beginning Balance**	**$174,924.40**
	10 Credit(s) This Period	$210,507.35
	63 Debit(s) This Period	$142,913.98
09/30/2025	**Ending Balance**	**$242,517.77**

Deposits

Date	Description	Amount
09/22/2025	MOBILE DEPOSIT	$250.00
09/22/2025	MOBILE DEPOSIT	$3,857.60
09/26/2025	MOBILE DEPOSIT	$627.00
09/26/2025	DEPOSIT	$780.00

Electronic Credits

Date	Description	Amount
09/04/2025	Compass Property Net Settle 000024829485746	$1,226.35
09/04/2025	LOCKBOX DEPOSIT	$1,076.35
09/08/2025	LOCKBOX DEPOSIT	$1,076.35
09/09/2025	LOCKBOX DEPOSIT	$1,076.35
09/15/2025	LOCKBOX DEPOSIT	$537.35
09/15/2025	Wire Transfer In 89964675 Capistrano Bay Community Services District	$200,000.00

Electronic Debits

Date	Description	Amount
09/02/2025	XX8660 POS CHK PURCHAS LOWES #01050* SAN CLEMENTE CA 00000000 004754	$32.28
09/03/2025	Compass Property Settlement 000024892054798	$2,400.00
09/03/2025	1800 CALPERS 100000018027440	$2,468.15

HOA CHECKING - XXXXXX2066 (continued)

Electronic Debits (continued)

Date	Description	Amount
09/03/2025	XX8660 POS CHK PURCHAS AMAZON.COM* XA6GU SEATTLE WA 00000000 QP82J1	$15.07
09/04/2025	DWELLINGLIVE, IN 8009924384 2460000593	$20.00
09/04/2025	DWELLINGLIVE, IN 8009924384 2460000572	$702.83
09/04/2025	OUTDOOR LIGHTING OUTDOORLIG M121217255281	$4,368.00
09/05/2025	XX8660 POS CHK PURCHAS WWP* THE BUGMAN 714-992-1292 CA 60934988 034988	$530.00
09/08/2025	XX8660 POS CHK PURCHAS USPS PO 05199905 CAPO BEACH CA 00000000 012248	$138.80
09/09/2025	SD GAS & ELEC PAID SDGER 005194379635	$25.08
09/09/2025	SOCALGAS SIMPLEPAY 058140308279057	$206.35
09/09/2025	XX8611 POS CHK PURCHAS SMARTSIGN clover.com NY 00000000 000520	$58.46
09/10/2025	USBEquipFinance CNTRCT PMT 500-0656919-000	$192.88
09/11/2025	XX8660 POS CHK PURCHAS AMAZON MKTPL* E15 Amzn.com/bill WA 00000000 038255	$51.12
09/12/2025	CAPISTRANO BAY C IMPOUND TP4264	$140.69
09/12/2025	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	$2,411.12
09/12/2025	CAPISTRANO BAY C IMPOUND TP4264	$5,055.85
09/15/2025	CITI AUTOPAY PAYMENT 221801376330022	$287.39
09/15/2025	COX COMM ORG PURCHASE MBey50YOMPzeEJK	$360.86
09/15/2025	XX8611 POS CHK PURCHAS DENAULT'S HARDWA SAN CLEMENTE CA 00004961 000389	$11.57
09/15/2025	XX8660 POS CHK PURCHAS DENAULT'S HARDWA SAN JUAN CAPI CA 00004958 005968	$21.54
09/15/2025	XX8660 POS CHK PURCHAS CRB* CARBONITE BA 877-6654466 MA 61050477 012587	$182.38
09/16/2025	SOUTH COAST WATE SOUTH COAS D5J11H3236595	$57.10
09/16/2025	SOUTH COAST WATE SOUTH COAS M5J11G5838814	$70.10
09/16/2025	SOUTH COAST WATE SOUTH COAS L5J11H1047268	$155.79
09/16/2025	SOUTH COAST WATE SOUTH COAS D5J11H0424152	$435.44
09/16/2025	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 075541	$26.92
09/17/2025	XX8611 DDA RECURR FC* SCCA POLICY FLIPCAUSE.COM CA JKPR8VBF 090364	$105.14
09/19/2025	SD GAS & ELEC PAID SDGER 008454115307	$339.14
09/19/2025	SD GAS & ELEC PAID SDGER 005466041355	$806.22
09/23/2025	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 000571	$34.00
09/25/2025	XX8611 POS CHK PURCHAS STARBUCKS STORE SAN CLEMENTE CA 00000000 042157	$12.10
09/26/2025	XX8611 POS CHK PURCHAS STARBUCKS STORE SAN CLEMENTE CA 00000000 073517	$6.25
09/26/2025	XX8611 POS CHK PURCHAS JERSEY MIKES 202 SAN CLEMENTE CA 00006195 071620	$15.71
09/29/2025	CAPISTRANO BAY C IMPOUND TP4264	$117.51
09/29/2025	CR & R INCORPORA CRR INCORP 8300127893	$639.32
09/29/2025	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	$2,422.91
09/29/2025	CAPISTRANO BAY C IMPOUND TP4264	$5,072.32
09/29/2025	CR & R INCORPORA CRR INCORP 8300092766	$5,942.55
09/29/2025	XX8611 POS CHK PURCHAS CARLS JR 1100701 SAN JUAN CAPI CA 03296529 003493	$9.57
09/29/2025	XX8611 POS CHK PURCHAS STARBUCKS STORE SAN CLEMENTE CA 00000000 060003	$11.40
09/29/2025	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 087936	$11.84
09/29/2025	XX8660 POS CHK PURCHAS AMAZON MKTPL* NJ0 Amzn.com/bill WA 00000000 067123	$40.29
09/30/2025	XX8611 POS CHK PURCHAS DIXIELINE #41 DANA POINT CA 00002704 000224	$9.79
09/30/2025	XX8611 POS CHK PURCHAS CRISP IMAGING SA 949-2409911 CA 68886315 002185	$949.56

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
2043	09/02/2025	$239.00	2102*	09/02/2025	$239.00	2112	09/10/2025	$7,493.50
2050*	09/02/2025	$239.00	2103	09/02/2025	$5,340.00	2115*	09/26/2025	$4,500.00
2086*	09/02/2025	$239.00	2108*	09/11/2025	$50,299.94	2117*	09/30/2025	$22,138.75
2092*	09/15/2025	$3,000.00	2109	09/09/2025	$846.00	2118	09/30/2025	$1,951.00
2094*	09/09/2025	$125.00	2110	09/19/2025	$125.00	2130*	09/29/2025	$240.00
2096*	09/02/2025	$800.00	2111	09/12/2025	$2,789.90	2135*	09/30/2025	$5,337.50

* Indicates skipped check number

HOA CHECKING - XXXXXX2066 (continued)

Daily Balances

Date	Amount	Date	Amount	Date	Amount
09/02/2025	$167,796.12	09/11/2025	$102,310.34	09/23/2025	$290,539.14
09/03/2025	$162,912.90	09/12/2025	$91,912.78	09/25/2025	$290,527.04
09/04/2025	$160,124.77	09/15/2025	$288,586.39	09/26/2025	$287,412.08
09/05/2025	$159,594.77	09/16/2025	$287,841.04	09/29/2025	$272,904.37
09/08/2025	$160,532.32	09/17/2025	$287,735.90	09/30/2025	$242,517.77
09/09/2025	$160,347.78	09/19/2025	$286,465.54		
09/10/2025	$152,661.40	09/22/2025	$290,573.14		

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

Beware of fraudsters
Impersonating bank employees.
Received a suspicious call?
Call the F&M Client Care
Center at 866-437-0011.

Account Title

Capistrano Bay Community Services
District

Business Interest on Checking Summary

Account Number	[redacted]3278	Number of Enclosures	0
Beginning Balance	324,107.77	Statement Dates	9/02/25 thru 9/30/25
1 Deposits/Credits	24,704.08	Days in the statement period	29
1 Checks/Debits	200,000.00	Average Ledger	230,800.23
Service Charge	0.00	Interest Earned	9.17
Interest Paid	9.62	Annual Percentage Yield Returned	0.05%
Ending Balance	148,821.47	2025 Interest Paid	193.32

Deposits and Other Credits

Date	Description	Amount
9/11	County of Orange B956000928 20250909002018CAPISTRANO BAY EDI PYMNT 09100001436CCD	24,704.08
9/30	Interest Deposit	9.62

Business Interest on Checking [redacted]3278 (continued)

Checks and Other Debits

Date	Description	Amount
9/15	OLB Outgoing Wire Sunwest Bank	200,000.00-

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
9/02	324,107.77	9/15	148,811.85		
9/11	348,811.85	9/30	148,821.47		

Interest Rate Summary

Date	Rate
9/01	0.050000%

End of Statement

Thank you for banking with Farmers & Merchants Bank.