

ITEM 9a

FINANCIAL REPORT THROUGH

July 31, 2026

FOR AUGUST MEETING

CAPISTRANO BAY

COMMUNITY SERVICES DISTRICT

Balance Sheet

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

As of: 07/31/2026

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	4,050.68
Operating Cash	154,107.13
Reserve Cash	863,918.49
Reserve Back-up 2	895.52
Reserve CD Cash 1	688,009.73
Total Cash	1,710,981.55
Accounts Receivable	55,970.23
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	4,428,980.90
LIABILITIES & CAPITAL	
Liabilities	
Prepaid Income	9,751.75
Total Liabilities	9,751.75
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	40,419.71

Balance Sheet

Account Name	Balance
Calculated Prior Years Retained Earnings	-1,057,703.59
Total Capital	4,419,229.15
TOTAL LIABILITIES & CAPITAL	4,428,980.90

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 2026 to Jul 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 2026	Total
Operating Income & Expense		
Income		
INCOME		
Special Benefit Fee	170,870.64	170,870.64
Property Tax Revenue	33,985.60	33,985.60
Development Impact Fee	461.00	461.00
Transponder Revenue	840.00	840.00
Parcel Tax Revenue	18,476.20	18,476.20
Interest Income	76.88	76.88
Late Fees/Misc Revenue/Parking Fee	250.00	250.00
Total INCOME	224,960.32	224,960.32
Total Operating Income	224,960.32	224,960.32
Expense		
UTILITIES		
Electricity/LS & Guard Shack	366.76	366.76
Electricity/ Street Lights	715.79	715.79
Gas	184.37	184.37
Trash Services	9,740.16	9,740.16
Water/Sewer	786.91	786.91
Total UTILITIES	11,793.99	11,793.99
GENERAL & ADMIN		
Security/Allied Contract	55,252.84	55,252.84
Security/DwellingLIVE Lic Fee	60,855.96	60,855.96
Security/Contingencies/Fuel	451.19	451.19
Security/July 4 Allowance	805.75	805.75
Communications-Phone/Internet	386.84	386.84
Equipment - Copy Machine Lease	208.47	208.47
Liability Ins/EQ-Flood	30,931.98	30,931.98
Memberships (LAFCO/Carb/CSDA)	3,165.14	3,165.14
MHTL Survey	7,500.00	7,500.00
Property Management Contract	2,400.00	2,400.00
Photo Copying	80.81	80.81
Office Supplies	115.53	115.53
Notices to Community	322.82	322.82
Board Mtg Rm Rental/Stipend	125.00	125.00
Total GENERAL & ADMIN	162,602.33	162,602.33
LANDSCAPE MAINTENANCE		
Landscape Contract (Paradise LS)	2,500.00	2,500.00
Landscape Misc (Luna & McGee)	235.00	235.00

Income Statement - 12 Month

Account Name	Jul 2026	Total
Total LANDSCAPE MAINTENANCE	2,735.00	2,735.00
GENERAL REPAIRS & MAINTENANCE		
Lighting Maintenance for LS (OLP)	2,970.50	2,970.50
Plumbing Repair	7,800.00	7,800.00
Beach Cleanup	16,559.70	16,559.70
Computer Consultant	239.00	239.00
Gate Repairs/Maint. (ALL)	201.68	201.68
Street Sweeping	1,285.00	1,285.00
Driveway Pressure Wash	242.00	242.00
Security/Surveillance Camara Maint	2,295.00	2,295.00
Misc Maintenance	270.00	270.00
Drain/Catch Basin/Filter Maint	2,742.36	2,742.36
Pest Control	546.00	546.00
Total GENERAL REPAIRS & MAINTENANCE	35,151.24	35,151.24
EMPLOYEE EXPENSES		
Workers Comp Insurance	2,022.43	2,022.43
Payroll Processing Fees	374.92	374.92
Payroll Tax Expense	1,071.30	1,071.30
Salary/Wages (Manager)	8,832.68	8,832.68
Salary/Wages (Admin Asstnt)	5,171.25	5,171.25
Health Insurance	2,107.46	2,107.46
Training/Seminars/Travel/Meals	58.49	58.49
Total EMPLOYEE EXPENSES	19,638.53	19,638.53
NON-OPERATIONAL ITEMS		
Shoreline Protection Consultants	9,066.70	9,066.70
Shoreline Protection Engineering	599.40	599.40
Total NON-OPERATIONAL ITEMS	9,666.10	9,666.10
Total Operating Expense	241,587.19	241,587.19
NOI - Net Operating Income	-16,626.87	-16,626.87
Total Income	224,960.32	224,960.32
Total Expense	241,587.19	241,587.19
Net Income	-16,626.87	-16,626.87



660 E. Watertower Street
Meridian, ID 83642

Statement Ending 07/31/2026

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	10011 Centennial Pkwy STE 450 Sandy, Utah 84070
	Website	www.SunwestBank.com

Summary of Accounts



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Account Type	Account Number	Ending Balance
HOA CHECKING	XXXXXX2066	\$151,491.09

HOA CHECKING - XXXXXX2066

Account Summary

Date	Description	Amount
07/01/2026	Beginning Balance	\$225,358.99
	54 Credit(s) This Period	\$169,774.44
	78 Debit(s) This Period	\$243,642.34
07/31/2026	Ending Balance	\$151,491.09

Deposits

Date	Description	Amount
07/02/2026	MOBILE DEPOSIT	\$20.00
07/02/2026	MOBILE DEPOSIT	\$820.00
07/02/2026	RDC DEPOSIT	\$1,076.35
07/08/2026	MOBILE DEPOSIT	\$250.00
07/29/2026	MOBILE DEPOSIT	\$461.00
07/31/2026	RDC DEPOSIT	\$1,076.35

Electronic Credits

Date	Description	Amount
07/01/2026	APPFOLIO VV9T 8666481536	\$1,076.35
07/03/2026	APPFOLIO VV9T 8666481536	\$1,076.35
07/03/2026	Compass Property Net Settle 000027416654030	\$4,574.49
07/03/2026	LOCKBOX DEPOSIT	\$1,266.35
07/06/2026	Compass Property Net Settle 000027431164946	\$2,152.70
07/06/2026	LOCKBOX DEPOSIT	\$1,076.35
07/07/2026	Compass Property Net Settle 000027453934450	\$6,996.29
07/07/2026	LOCKBOX DEPOSIT	\$1,076.35
07/08/2026	Compass Property Net Settle 000027477577698	\$1,076.35
07/08/2026	APPFOLIO VV9T 8666481536	\$2,152.70



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 Credits (continued)**

Date	Description	Amount
07/08/2026	LOCKBOX DEPOSIT	\$3,419.05
07/09/2026	APPFOLIO VV9T 8666481536	\$1,266.35
07/09/2026	Compass Property Net Settle 000027486973530	\$9,877.15
07/09/2026	LOCKBOX DEPOSIT	\$7,724.45
07/10/2026	APPFOLIO VV9T 8666481536	\$1,076.35
07/10/2026	Compass Property Net Settle 000027511663350	\$2,152.70
07/10/2026	LOCKBOX DEPOSIT	\$5,571.75
07/13/2026	APPFOLIO VV9T 8666481536	\$1,076.35
07/13/2026	Compass Property Net Settle 000027524148350	\$3,229.05
07/13/2026	LOCKBOX DEPOSIT	\$15,000.73
07/14/2026	APPFOLIO VV9T 8666481536	\$2,342.70
07/14/2026	LOCKBOX DEPOSIT	\$8,373.54
07/15/2026	Compass Property Net Settle 000027543962030	\$2,152.70
07/15/2026	LOCKBOX DEPOSIT	\$3,419.05
07/16/2026	Compass Property Net Settle 000027553807626	\$5,919.93
07/16/2026	LOCKBOX DEPOSIT	\$2,152.70
07/17/2026	Compass Property Net Settle 000027567140558	\$4,843.58
07/17/2026	LOCKBOX DEPOSIT	\$7,376.28
07/20/2026	LOCKBOX DEPOSIT	\$10,415.33
07/21/2026	Compass Property Net Settle 000027586640166	\$1,076.35
07/21/2026	LOCKBOX DEPOSIT	\$3,229.05
07/22/2026	APPFOLIO VV9T 8666481536	\$1,076.35
07/22/2026	Compass Property Net Settle 000027595582198	\$2,152.70
07/22/2026	LOCKBOX DEPOSIT	\$3,767.23
07/23/2026	Compass Property Net Settle 000027601632234	\$2,152.70
07/23/2026	LOCKBOX DEPOSIT	\$5,033.58
07/24/2026	Compass Property Net Settle 000027625142442	\$1,076.35
07/24/2026	LOCKBOX DEPOSIT	\$6,648.11
07/27/2026	Compass Property Net Settle 000027627756214	\$1,076.35
07/27/2026	LOCKBOX DEPOSIT	\$6,109.93
07/28/2026	Compass Property Net Settle 000027635245002	\$190.00
07/28/2026	APPFOLIO VV9T 8666481536	\$1,076.35
07/28/2026	LOCKBOX DEPOSIT	\$1,076.35
07/29/2026	LOCKBOX DEPOSIT	\$2,690.88
07/30/2026	Compass Property Net Settle 000027655582702	\$1,076.35
07/30/2026	LOCKBOX DEPOSIT	\$1,076.35
07/31/2026	Compass Property Net Settle 000027662176238	\$1,076.35
07/31/2026	LOCKBOX DEPOSIT	\$4,495.39

Electronic Debits

Date	Description	Amount
07/01/2026	XX8660 POS CHK PURCHAS AMAZON.COM 149RI SEATTLE WA 00000101 4H0FZYCR167T	\$30.06
07/02/2026	Compass Property Settlement 000027469155414	\$2,400.00
07/03/2026	DWELLINGLIVE, IN 8009924384 1830000822	\$20.00
07/03/2026	DWELLINGLIVE, IN 8009924384 1830000828	\$737.97
07/03/2026	1800 CALPERS 100000018331648	\$2,107.46
07/03/2026	XX8660 POS CHK PURCHAS SMART AND FINAL CAPISTRANO BE CA 399 057 074501	\$36.81
07/03/2026	XX8660 POS CHK PURCHAS COSTCO WHSE #042 SAN JUAN CAPI CA 0429014 031105	\$90.28
07/03/2026	XX8660 POS CHK PURCHAS WWP THE BUGMAN 714-992-1292 CA 87102726 002726	\$546.00
07/06/2026	PHLYInsurance PHLYInsur 80906826DRCT	\$6,542.00
07/06/2026	XX8611 POS CHK PURCHAS STARBUCKS STORE SAN CLEMENTE CA 00000000 084242	\$18.45
07/06/2026	XX8611 POS CHK PURCHAS Silverado Liquor Dana Point CA 00000000 033172	\$27.12
07/06/2026	XX8611 POS CHK PURCHAS JERSEY MIKES 202 SAN CLEMENTE CA 00006195 093953	\$222.07
07/08/2026	XX8660 POS CHK PURCHAS IN SOLAR SOLUTI 949-3555696 CA 00000000 093330	\$1,800.00
07/09/2026	XX8611 POS CHK PURCHAS IN-N-OUT SAN CLE SAN CLEMENTE CA 00000000 007279	\$7.22
07/10/2026	SD GAS & ELEC PAID SDGER 005194379635	\$21.00

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

Date	Description	Amount
07/10/2026	XX8660 DDA RECURR CBI malwarebytes 151-2289241 IL 00000000 074708	\$49.99
07/13/2026	CITI AUTOPAY PAYMENT 222062321010066	\$290.44
07/14/2026	SOCALGAS SIMPLEPAY 058140308279058	\$184.37
07/14/2026	CAPISTRANO BAY C IMPOUND TP4264	\$199.63
07/14/2026	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,463.00
07/14/2026	CAPISTRANO BAY C IMPOUND TP4264	\$5,182.94
07/15/2026	Orange County Li Outdoor Li 11n5d8h7ahr90dr	\$92.50
07/15/2026	SOUTH COAST WATE SOUTH COAS D6H13H0621099	\$155.79
07/15/2026	XX8611 POS CHK PURCHAS CARLS JR 1100703 DANA POINT CA 02808358 081466	\$10.35
07/15/2026	XX8611 POS CHK PURCHAS GANAHL LUMBER - SAN JUAN CAPO CA 77065675	\$41.70
	065675	
07/15/2026	XX8611 POS CHK PURCHAS GANAHL LUMBER - SAN JUAN CAPO CA 77065667	\$154.87
	065667	
07/15/2026	XX8611 POS CHK PURCHAS CORE & MAIN - CA 714-265-8905 CA 74885945 085945	\$2,468.10
07/16/2026	SOUTH COAST WATE SOUTH COAS C6H14F5341991	\$61.38
07/16/2026	COX COMM ORG PURCHASE t3K2LINcHmYpyYL	\$386.84
07/16/2026	SOUTH COAST WATE SOUTH COAS F6H14F4714995	\$491.08
07/17/2026	SOUTH COAST WATE SOUTH COAS D6H14F4536307	\$78.66
07/20/2026	SD GAS & ELEC PAID SDGER 005466041355	\$694.79
07/21/2026	Wells Fargo Vend EFT DEBIT 000000020784019	\$208.47
07/22/2026	SD GAS & ELEC PAID SDGER 008454115307	\$366.76
07/22/2026	XX8660 POS CHK PURCHAS AMAZON.COM PG3WF SEATTLE WA 00000101	\$28.06
	25Z5TZOZPCET	
07/22/2026	XX8660 POS CHK PURCHAS STAPLS0239122265 800-333-3330 CT 09904058 026829	\$46.32
07/24/2026	Compass Property Settlement 000027647169166	\$219.96
07/24/2026	CR & R INCORPORA PURCHASE 8300127893	\$704.00
07/24/2026	CR & R INCORPORA PURCHASE 8300092766	\$6,336.16
07/24/2026	XX8611 POS CHK PURCHAS CARLS JR 1100703 DANA POINT CA 02808358 049324	\$11.51
07/27/2026	XX8611 POS CHK PURCHAS GANAHL LUMBER - SAN JUAN CAPO CA 98455160	\$2.59
	055160	
07/27/2026	XX8611 POS CHK PURCHAS GANAHL LUMBER - SAN JUAN CAPO CA 98455152	\$5.09
	055152	
07/27/2026	XX8611 POS CHK PURCHAS GANAHL LUMBER - SAN JUAN CAPO CA 98455145	\$21.55
	055145	
07/28/2026	XX8611 POS CHK PURCHAS SMART AND FINAL CAPISTRANO B CA 48192661 693713	\$11.09
07/28/2026	XX8660 DDA RECURR OC REGISTER SUBS HTTP://WWW.OC CA 00000000 000537	\$34.00
07/28/2026	XX8611 POS CHK PURCHAS GANAHL LUMBER - SAN JUAN CAPO CA 71098706	\$48.46
	098706	
07/30/2026	CAPISTRANO BAY C IMPOUND TP4264	\$175.29
07/30/2026	ASURE PAYROLL TA TAXDRAFT ASURE PAYROLL T	\$2,373.48
07/30/2026	CAPISTRANO BAY C IMPOUND TP4264	\$5,055.81
07/30/2026	XX8611 POS CHK PURCHAS CARLS JR 1100703 DANA POINT CA 02808358 007674	\$10.96
07/30/2026	XX8611 POS CHK PURCHAS OC WASTE AND REC SANTA ANA CA 35021438 031265	\$30.00

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
2275	07/14/2026	\$1,361.25	2293	07/14/2026	\$7,800.00	2302	07/30/2026	\$8,735.00
2276	07/01/2026	\$1,527.00	2294	07/27/2026	\$55,413.59	2303	07/27/2026	\$5,559.20
2283*	07/14/2026	\$239.00	2295	07/28/2026	\$775.00	2304	07/27/2026	\$325.00
2287*	07/16/2026	\$60,097.99	2296	07/28/2026	\$201.68	2305	07/27/2026	\$77.50
2288	07/14/2026	\$7,500.00	2297	07/31/2026	\$1,527.00	2306	07/29/2026	\$2,878.00
2289	07/15/2026	\$2,935.00	2298	07/28/2026	\$2,861.19	2307	07/27/2026	\$125.00
2290	07/14/2026	\$2,022.43	2299	07/27/2026	\$599.40	2308	07/31/2026	\$2,500.00
2291	07/14/2026	\$495.00	2300	07/28/2026	\$23,614.98	2309	07/30/2026	\$7,474.70
2292	07/21/2026	\$3,105.00	2301	07/24/2026	\$350.00	2311*	07/23/2026	\$240.00

* Indicates skipped check number



Statement Ending 07/31/2026

CAPISTRANO BAY COMMUNITY

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Account Number: XXXXXX2066

HOA CHECKING - XXXXXX2066 (continued)

Daily Balances

Date	Amount	Date	Amount	Date	Amount
07/01/2026	\$224,878.28	07/13/2026	\$283,969.68	07/23/2026	\$250,342.17
07/02/2026	\$224,394.63	07/14/2026	\$267,238.30	07/24/2026	\$250,445.00
07/03/2026	\$227,773.30	07/15/2026	\$266,951.74	07/27/2026	\$195,502.36
07/06/2026	\$224,192.71	07/16/2026	\$213,987.08	07/28/2026	\$170,298.66
07/07/2026	\$232,265.35	07/17/2026	\$226,128.28	07/29/2026	\$170,572.54
07/08/2026	\$237,363.45	07/20/2026	\$235,848.82	07/30/2026	\$148,870.00
07/09/2026	\$256,224.18	07/21/2026	\$236,840.75	07/31/2026	\$151,491.09
07/10/2026	\$264,953.99	07/22/2026	\$243,395.89		

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.

7/31/26
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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	861,638.60	Statement Dates	7/01/26 thru 8/02/26
3 Deposits/Credits	52,461.80	Days in the statement period	33
Checks/Debits	0.00	Average Ledger	889,732.99
Service Charge	0.00	Interest Earned	40.23
Interest Paid	37.72	Annual Percentage Yield Returned	0.05%
Ending Balance	914,138.12	2026 Interest Paid	241.24

Deposits and Other Credits

Date	Description	Amount
7/15	County of Orange B956000928 20260713002472CAPISTRANO BAY EDI PYMNT 09100001703CCD	5,134.75
7/16	County of Orange B956000928 20260714002480CAPISTRANO BAY EDI PYMNT 09100001488CCD	24,995.07
7/17	County of Orange B956000928 20260715002484CAPISTRANO BAY EDI PYMNT 09100001479CCD	22,331.98

Continued on next page

Questions? Call us: (866) 437-0011



FMB.com

NMLS# 537388





Date
Account No.

7/31/26
3278
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Business Interest on Checking 3278 (continued)

Deposits and Other Credits

Date	Description	Amount
7/31	Interest Deposit	37.72

Checking Account Daily Balances

Date	Balance	Date	Balance	Date	Balance
7/01	861,638.60	7/16	891,768.42	7/31	914,138.12
7/15	866,773.35	7/17	914,100.40		

Interest Rate Summary

Date	Rate
6/30	0.050000%

End of Statement

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