SPECIAL MEETING
of the
FINANCE COMMITTEE
MONTECITO WATER DISTRICT
583 SAN YSIDRO ROAD, MONTECITO, CALIFORNIA

THURSDAY, SEPTEMBER 11, 2025
2:00 P.M.

Attend in Person or Join by Teleconference:
https://us06web.zoom.us/j/81798083755?pwd=FGyWFNp8TYzEp0aaKoOrBBiNQIkhwQ.1
Meeting ID: 817 9808 3755 Passcode: 019982
Tel: (669) 900-6833

AGENDA

1. CALL TO ORDER, DETERMINATION OF COMMITTEE QUORUM

2. PUBLIC FORUM

This portion of the agenda may be utilized by any person to address the Finance Committee on any matter within the jurisdiction of the Committee. No consideration or discussion shall be undertaken by Committee members at this time on any item not appearing on this agenda except as permitted by the Ralph M. Brown Act. Discussion items receiving recommendations by the Committee, and/or items requiring action will be placed on the agenda of a future meeting of the Montecito Water District Board of Directors.

3. ITEMS FOR COMMITTEE DISCUSSION

*A. Unaudited Financial Statements as of July 31, 2025

*B. Unaudited Financial Statements as of August 31, 2025

*C. Monthly Reconciliations for July and August 2025

D. Update on project approvals and reimbursements for FEMA-eligible projects

E. Update on preparation of Audited Financial Statements for Fiscal Year Ending June 30, 2025

4. DIRECTOR REQUESTS

5. ADJOURNMENT

Montecito Water District conducts its meetings in-person in accordance with the Brown Act and also provides alternative methods of participation which permit members of the public to observe and

* Indicates attachment included for this item

address public meetings telephonically and/or electronically. These methods of participation can be accessed through the internet link provided at the top of this agenda.

This agenda was posted on the District website, and at the Montecito Water District outside display case at 2:00 p.m. on September 10, 2025. The Americans with Disabilities Act provides that no qualified individual with a disability shall be excluded from participation in, or denied the benefits of, the District's programs, services, or activities because of any disability. If you need special assistance to participate in this meeting, please contact the District Office at 805-969-2271. Notification at least twenty-four (24) hours prior to the meeting will enable the District to make appropriate arrangements.

Agendas, agenda packets, and additional materials related to an item on this agenda submitted to the Committee after distribution of the agenda packet are available on the District website.

MONTECITO WATER DISTRICT
MEMORANDUM

SECTION: **3-A**

DATE: **SEPTEMBER 11, 2025**

TO: **FINANCE COMMITTEE**

FROM: **GENERAL MANAGER**

SUBJECT: **UNAUDITED FINANCIAL STATEMENTS AS OF JULY 31, 2025**

RECOMMENDATION:

For information and discussion only.

BACKGROUND:

Each month, Staff prepare a financial package that contains information comparing actual results against the budget, historical activity and other statistical data in order to identify potential fluctuations and/or trends. The information is reported to the Finance Committee and then to the Board of Directors, on a timely basis, for further discussion and appropriate Board action, if applicable.

Included in this financial package are the **Unaudited Financial Statements** which include the Statement of Revenue and Expenditures and accompanying footnotes, the Statement of Net Position and the Statement of Cash Flows. The Statement of Revenue and Expenditures accounts for all of the District's revenue and expenses in the current period and fiscal year-to-date and can be used to measure the success of the District's operations during the period covered. It can also be used to determine if the District has recovered all of its costs through rates and other charges. The Statement of Net Position includes all of the District's investment in resources and obligations to creditors. It can be used to provide a basis for evaluating the capital structure, liquidity and financial flexibility of the District. The Statement of Cash Flows reports cash receipts, cash payments and changes in cash resulting from operations, investing, non-capital financing and capital for the reporting period. These reports are prepared on an accrual basis and formatted much the same as the Annual Audited Financial Statements. These reports are prepared to provide the Board of Directors and public with information about the activities and performance of the District during the month using accounting methods similar to those used by private sector companies and consistent with generally accepted accounting principles.

The financial package also includes **Dashboard Reports** which graphically depict various water sales data including water sales by classification, water sales for trailing 12, 24 and 36 months, water sales by tier and several other key trend indicators. The **Water Sales Analysis** and the **Metered Water Sales Report** track current year activity in both units of water sold (acre feet) and metered water sales.

ATTACHMENTS:

1. Unaudited Financial Statements as of July 31, 2025
2. Water Sales Analysis and accompanying tables and graphs for July 2025

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FINANCE COMMITTEE

UNAUDITED FINANCIAL STATEMENTS

as of

July 31, 2025

FINANCE COMMITTEE MEETING

September 11, 2025

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MONTECITO WATER DISTRICT
FISCAL YEAR 2025-26 (ENDING JUNE 30, 2026)
UNAUDITED ACTUALS TO BUDGET
MONTH ENDING 7/31/2025

	FY 25-26 MTD ACTUAL	FY 25-26 MTD BUDGET	FAVORABLE (UNFAVORABLE)	FY 25-26 YTD ACTUAL	FY 25-26 YTD BUDGET	FAVORABLE (UNFAVORABLE)	% OF YTD BUDGET	FY 25-26 ADOPTED BUDGET
Operating Revenue								
Water Sales - Customer Classes	2,287,327	2,239,217	48,109	2,287,327	2,239,217	48,109	2%	19,634,432
Water Sales - Construction	4,180	8,000	(3,820)	4,180	8,000	(3,820)	-48%	75,000
Water Sales - Surplus SWP Sales	-	-	-	-	-	-	n/a	600,000
Water Loss Adjustments	(1,111)	(8,333)	7,222	(1,111)	(8,333)	7,222	-87%	(100,000)
Water Conservation Rebates	(1,800)	(3,333)	1,533	(1,800)	(3,333)	1,533	-46%	(40,000)
Customer Credits (Fee Reversals, Misread rebills)	-	-	-	-	-	-	n/a	-
Total Water Sales	**2,288,595**	**2,235,551**	**53,045**	**2,288,595**	**2,235,551**	**53,045**	**2%**	**20,169,432**
Monthly Meter Charges	549,727	546,542	3,185	549,727	546,542	3,185	1%	6,558,499
Water Availability Charge (WAC)	-	-	-	-	-	-	n/a	300,000
Private Fire Line Srv Charge	26,617	25,349	1,267	26,617	25,349	1,267	5%	304,189
Other Operating Revenues	9,406	9,500	(94)	9,406	9,500	(94)	-1%	114,000
Total Operating Revenue	**2,874,345**	**2,816,941**	**57,403**	**2,874,345**	**2,816,941**	**57,403**	**2%**	**27,446,120**
Operating Expenses								
Source of Supply-Water Purchases								
Cachuma Lake	(265,970)	(422,717)	156,747	(265,970)	(422,717)	156,747	-37%	(1,226,611)
Cater Water Treatment Plant	-	-	-	-	-	-	n/a	(860,452)
State Water Project (SWP)	(4,318,273)	(4,465,692)	147,419	(4,318,273)	(4,465,692)	147,419	-3%	(4,465,692)
WSA Water Purchase (DESAL)	(590,331)	(585,215)	(5,116)	(590,331)	(585,215)	(5,116)	1%	(7,388,663)
Supplemental Water Purchases	-	-	-	-	-	-	n/a	-
Water Marketing & Storage (Semitropic/Westwater)	(14,280)	(2,500)	(11,780)	(14,280)	(2,500)	(11,780)	471%	(104,705)
Total Source of Supply-Water Purchases	**(5,188,854)**	**(5,476,124)**	**287,270**	**(5,188,854)**	**(5,476,124)**	**287,270**	**-5%**	**(14,046,123)**
MWD Direct expenses						-		
Jameson Lake	(95,225)	(109,949)	14,724	(95,225)	(109,949)	14,724	-13%	(385,458)
Water Treatment	(398,861)	(472,677)	73,816	(398,861)	(472,677)	73,816	-16%	(2,298,679)
Transmission and Distribution	(409,778)	(464,005)	54,226	(409,778)	(464,005)	54,226	-12%	(2,201,931)
Total MWD Direct Expenses	**(903,865)**	**(1,046,631)**	**142,767**	**(903,865)**	**(1,046,631)**	**142,767**	**-14%**	**(4,886,069)**
Total Direct Expenses	**(6,092,719)**	**(6,522,756)**	**430,037**	**(6,092,719)**	**(6,522,756)**	**430,037**	**-7%**	**(18,932,192)**
MWD Indirect Expenses						-		
Customer Services	(54,045)	(49,775)	(4,271)	(54,045)	(49,775)	(4,271)	9%	(646,465)
Conservation	(22,079)	(56,705)	34,626	(22,079)	(56,705)	34,626	-61%	(331,473)
Fleet	(54,875)	(61,960)	7,085	(54,875)	(61,960)	7,085	-11%	(311,898)
Engineering	(82,123)	(99,295)	17,172	(82,123)	(99,295)	17,172	-17%	(1,532,373)
Administration	(164,543)	(246,038)	81,495	(164,543)	(246,038)	81,495	-33%	(2,439,296)
Legal	(7,149)	(24,000)	16,851	(7,149)	(24,000)	16,851	-70%	(288,000)
Public Information	(16,778)	(29,429)	12,651	(16,778)	(29,429)	12,651	-43%	(266,611)
Extraordinary Expense	-	-	-	-	-	-	n/a	-
General & Administrative	(347,546)	(517,427)	169,880	(347,546)	(517,427)	169,880	-33%	(5,169,650)
Total Indirect Expenses	**(401,591)**	**(567,201)**	**165,610**	**(401,591)**	**(567,201)**	**165,610**	**-29%**	**(5,816,115)**
Total Operating Expenses	**(6,494,310)**	**(7,089,957)**	**595,647**	**(6,494,310)**	**(7,089,957)**	**595,647**	**-8%**	**(24,748,306)**
Operating Income before Depreciation Expense	**(3,619,966)**	**(4,273,015)**	**653,050**	**(3,619,966)**	**(4,273,015)**	**653,050**	**-15%**	**52,194,427**
Depreciation Expense	(175,325)	(177,388)	2,063	(175,325)	(177,388)	2,063	-1%	(2,128,651)
OPERATING SURPLUS / (DEFICIT)	**(3,795,291)**	**(4,450,403)**	**655,112**	**(3,795,291)**	**(4,450,403)**	**655,112**	**-15%**	**54,323,078**

MONTECITO WATER DISTRICT
FISCAL YEAR 2025-26 (ENDING JUNE 30, 2026)
UNAUDITED ACTUALS TO BUDGET
MONTH ENDING 7/31/2025

	FY 25-26 MTD ACTUAL	FY 25-26 MTD BUDGET	FAVORABLE (UNFAVORABLE)	FY 25-26 YTD ACTUAL	FY 25-26 YTD BUDGET	FAVORABLE (UNFAVORABLE)	% OF YTD BUDGET	FY 25-26 ADOPTED BUDGET
Non-Operating Revenues:								
Rental Revenue	5,445	7,757	(2,312)	5,445	7,757	(2,312)	-30%	95,845
Investment Earnings	37,077	26,667	10,410	37,077	26,667	10,410	39%	320,000
Other Non-Operating Revenues	14,906	2,500	12,406	14,906	2,500	12,406	496%	143,845
Total Non-Operating Revenues	**57,428**	**36,924**	**20,504**	**57,428**	**36,924**	**20,504**	**56%**	**559,690**
Non-Operating Expenses:								
Interest Expense - 2020 COP Refunding Bonds	-	-	-	-	-	-	n/a	(8,334)
Interest Expense - Cater Loans	-	-	-	-	-	-	n/a	(59,482)
Groundwater Sustainability Fee Payment	-	-	-	-	-	-	n/a	(136,916)
Total Non-Operating Expenses:	**-**	**-**	**-**	**-**	**-**	**-**	**n/a**	**(204,732)**
Non-Operating Income (Loss)	**57,428**	**36,924**	**20,504**	**57,428**	**36,924**	**20,504**	**56%**	**764,423**
Net Position						-		
Change in Net Position before Capital Contributions	**(3,737,863)**	**(4,413,479)**	**675,616**	**(3,737,863)**	**(4,413,479)**	**675,616**	**-15%**	**55,087,500**
Capital Contributions								
Capital cost recovery fees	24,917	25,000	(83)	24,917	25,000	(83)	0%	300,000
Connection fees	9,155	8,333	822	9,155	8,333	822	10%	100,000
Capital Grants & Other Reimbursements	-	20,000	(20,000)	-	20,000	(20,000)	-100%	3,039,800
Total Capital Contributions	**34,072**	**53,333**	**(19,261)**	**34,072**	**53,333**	**(19,261)**	**-36%**	**3,439,800**
Change in Net Position before Special Items	**(3,703,791)**	**(4,360,146)**	**656,355**	**(3,703,791)**	**(4,360,146)**	**656,355**	**-15%**	**58,527,300**
Special Items								
FEMA reimbursements	-	-	-	-	-	-	n/a	5,372,355
Total Special Items	**-**	**-**	**-**	**-**	**-**	**-**	**n/a**	**5,372,355**
Change in Net Postion	**(3,703,791)**	**(4,360,146)**	**656,355**	**(3,703,791)**	**(4,360,146)**	**656,355**	**-15%**	**63,899,655**
Total Revenues	**2,965,845**	**2,907,199**	**58,646**	**2,965,845**	**2,907,199**	**58,646**	**2%**	**36,817,966**
Total Expenditures	**(6,669,635)**	**(7,267,344)**	**597,709**	**(6,669,635)**	**(7,267,344)**	**597,709**	**-8%**	**(27,081,690)**
Surplus / (Deficit) before Debt and Capital	**(3,703,791)**	**(4,360,146)**	**656,355**	**(3,703,791)**	**(4,360,146)**	**656,355**	**-15%**	**63,899,655**

MONTECITO WATER DISTRICT FISCAL YEAR 2025-26 (ENDING JUNE 30, 2026) UNAUDITED ACTUALS TO BUDGET MONTH ENDING 7/31/2025	FY 25-26 MTD ACTUAL	FY 25-26 MTD BUDGET	FAVORABLE (UNFAVORABLE)	FY 25-26 YTD ACTUAL	FY 25-26 YTD BUDGET	FAVORABLE (UNFAVORABLE)	% OF YTD BUDGET	FY 25-26 ADOPTED BUDGET
Debt Service								
Principal - 2003 Cater DWR Loan (SRF)	-	-		-	-	-	n/a	-
Principal - 2011 Cater Ozone Project Loan	-	-		-	-	-	n/a	(216,864)
Principal - 2020 COP Refunding Bonds	-	-		-	-	-	n/a	(1,375,000)
Total Debt Service	**-**	**-**		**-**	**-**	**-**	**n/a**	**(1,591,864)**
Capital & Equipment								
Vehicles & Equipment	(131,155)	-	(131,155)	(131,155)	-	(131,155)	n/a	(240,000)
Pipelines	-	(37,000)	37,000	-	(37,000)	37,000	-100%	(2,900,000)
Reservoirs	(10,528)	(28,000)	17,472	(10,528)	(28,000)	17,472	-62%	(8,783,500)
Pumping/Wells/Valves/Treatment Plant	-	-	-	-	-	-	n/a	(830,000)
Other Projects	(7,599)	-	(7,599)	(7,599)	-	(7,599)	n/a	(455,000)
Extraordinary Projects	(22,507)	(35,417)	12,910	(22,507)	(35,417)	12,910	-36%	(425,000)
Capital Improvement Program	(40,635)	(100,417)	59,782	(40,635)	(100,417)	59,782	-60%	(13,393,500)
Net Capital & Equipment Expenditures	**(171,790)**	**(100,417)**	**(71,373)**	**(171,790)**	**(100,417)**	**(71,373)**	**71%**	**(13,633,500)**
Total OutFlows: Expenditures, Debt & Capital Expenditure	**(6,841,425)**	**(7,367,761)**	**526,336**	**(6,841,425)**	**(7,367,761)**	**526,336**	**-7%**	**(42,307,053)**
Remove Non-Cash Activity						-		
Bond Interest Amortization	-	-	-	-	-	-	n/a	288,666
Inventory Disbursements	(3,634)	(7,195)	3,561	(3,634)	(7,195)	3,561	-49%	(86,344)
Depreciation Expense	(175,325)	(177,388)	2,063	(175,325)	(177,388)	2,063	-1%	(2,128,651)
Total Non-Cash Activity	**(178,959)**	**(184,583)**	**5,624**	**(178,959)**	**(184,583)**	**5,624**	**-3%**	**(1,926,329)**
Total OutFlows less Non-Cash Activity	**(6,662,466)**	**(7,183,179)**	**520,712**	**(6,662,466)**	**(7,183,179)**	**520,712**	**-7%**	**(40,380,724)**
Total Revenues	**2,965,845**	**2,907,199**	**58,646**	**2,965,845**	**2,907,199**	**58,646**	**2%**	**36,817,966**
Cash Impact before Net Transfers	**(3,696,622)**	**(4,275,980)**	**579,358**	**(3,696,622)**	**(4,275,980)**	**579,358**	**-14%**	**(3,562,758)**
Transfers In							n/a	3,562,758
Transfers Out							n/a	-
MWD CASH IMPACT	**(3,696,621)**	**(4,275,979)**	**579,358**	**(3,696,621)**	**(4,275,979)**	**579,358**	**-14%**	**-**

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MONTECITO WATER DISTRICT
Fiscal Year 2025-26
Notes to the Unaudited Actuals to Budget
Month Ending July 31, 2025

SIGNIFICANT THRESHOLD FOR VARIANCE IS DEFINED AS OVER / UNDER $25K.

NOTE 1 – OPERATING REVENUE

Total Operating Revenue is favorable $57K and 2% greater than the YTD budget.

- Customer Water Sales are favorable $48K and 2% greater than the YTD budget.

NOTE 2 – DIRECT EXPENSES

Total Direct expenses are favorable $430K and 7% less than the YTD budget.

SOURCE OF SUPPLY - WATER PURCHASES

Total Source of Supply – Water Purchases are favorable $287K and 5% less than the YTD budget.

- Cachuma Lake is favorable $157K.
  - Lauro Reservoir Bypass Channel Improvement project postponed. Bradbury SOD, Lauro SOD, Cachuma Project Renewal Fund bill timing; due October 1st.
- State Water Project is favorable $147K.
  - Variable DWR bill timing.

MWD DIRECT EXPENSE

Total MWD Direct expenses are favorable $143K and 14% less than the YTD budget.

- Water treatment is favorable $74K and 16% less than the YTD budget.
  - Laboratory Equipment and Outside Services are favorable $24K and $41K, respectively, due to costs not yet incurred.
- Transmission & Distribution is favorable $54K and 12% less than the YTD budget.
  - Electrical Utilities are favorable $33K due to bill timing.

NOTE 3 – INDIRECT EXPENSES

Total MWD Indirect Expenses are favorable $166K and 29% less than the YTD budget.

- Conservation is favorable $35K and 61% less than the YTD budget.
  - Outside Services are favorable $30K due to delayed start of Office Demo Garden work.

- Administration is favorable $81K and 33% less than the YTD budget.
  - Personnel Expenses are favorable $32K driven by salary savings from vacant Business Manager position.
  - Outside Services, Telephone Services and General Liability Insurance are favorable $41K due to bill timing and costs not yet incurred.

NOTE 4 – OPERATING SURPLUS / (DEFICIT)

The Operating Deficit YTD is ($3.8M).

NOTE 5 – NON-OPERATING ACTIVITY

Total Non-Operating Revenues are favorable $21K and 56% greater than the YTD budget.

NOTE 6 – TOTAL CAPITAL CONTRIBUTIONS

Total Capital Contributions are unfavorable ($19K) and 36% less than the YTD budget, due to timing of capital grants and other reimbursements.

NOTE 7 – TOTAL SPECIAL ITEMS

Total Special Items are on budget, with no activity recorded in July.

NOTE 8 – SURPLUS / (DEFICIT) BEFORE DEBT AND CAPITAL

Deficit Before Debt & Capital YTD is ($3.7M).

NOTE 9 – DEBT SERVICE

Debt service is on budget, with no activity recorded in July.

NOTE 10 – NET CAPITAL IMPROVEMENT PROGRAM (CIP) EXPENDITURES

Net Capital & Equipment expenditures are unfavorable ($71K) and 71% greater than the YTD budget.

VEHICLES & EQUIPMENT

Unfavorable ($131K).

- Two service trucks originally budgeted in September delivered ahead of schedule and within overall budget.

CAPITAL IMPROVEMENT PROGRAM

Favorable $60K.

- CIP expenditures remain mostly on hold pending receipt of FEMA reimbursements associated with the 2023 Juncal Pipeline repair project or improved Cashflow outlook.

NOTE 11 – CASH IMPACT BEFORE FUND TRANSFERS

Favorable $579K YTD.

NOTE 12 –TRANSFERS TO/FROM RATE STABILIZATION FUND (To/from operating account)

- No transfers recorded YTD.

NOTE 13 – MWD CASH IMPACT (AFTER TRANSFERS)

Favorable $579K YTD.

NOTE 14 – REVENUE RISKS & OPPORTUNITIES

Risks:

- None identified.

Opportunities:

- FEMA Reimbursement for January 9-10, 2023, storm damages, as summarized below:

PROJECT	STATUS	COST	FEMA REIMB $
F24 Juncal Pipeline Repair	Completed & Approved. Reimbursement request submitted Jan 2025; 93.75% of costs eligible for reimbursement.	5,456,143.01	5,115,134.07
F25 Highline Repair at BV	$3.15M advance received 9/25/24. Design work underway. 93.75% of costs eligible for reimbursement.	4,500,000.00	4,218,750.00
		9,956,143.01	9,333,884.07

- FEMA approved 2018 Direct Administrative Cost (DAC) reimbursement of $411,766 pending completion of Alder Flume.

NOTE 15 – EXPENDITURE RISKS & OPPORTUNITIES

Risks:

- Continued inflation related to Direct and Indirect Expenses: i.e., fuel, labor, and materials.
- Increases in Water Supply Agreement (Desal), variable costs and pay-go capital.

- Increases in construction costs for Capital Improvement Projects (CIP), i.e., pipeline replacements, and reservoir retrofit/replacements.
- Denial of required permit(s) from regulatory agencies resulting in required payback of FEMA funding for the Alder Creek Flume Repair Project (approx. $350K to-date).

Opportunities:

- None identified.

MONTECITO WATER DISTRICT
STATEMENT OF NET POSITION
(UNAUDITED)

	YEAR-TO DATE MONTH ENDING 7/31/2025
<u>Assets</u>	
Cash and Investments:	
Funds Analysis	
Restricted Funds	
CCWA Rate Coverage Reserve	1,524,210
WSA Debt Service Coverage Deposit	40,146
WSA Debt Service Reserve Deposit	1,061,928
FEMA Advance for Highline Repair Project	3,151,622
Thomas Fire/Debris Flow CalOES/FEMA Holdback	1,514,874
Total Restricted Funds	**7,292,781**
Board Committed Funds	
Rate Stabilization Fund	1,921,846
Operating Reserve	3,682,330
Capital and Emergency Reserve	500,000
SWP Prefunding Reserve	372,141
Total Committed Funds	**6,476,317**
Total Restricted, Committed and Assigned Funds	**13,769,097**
Total Unassigned Funds	**-**
Total Funds	**13,769,097**
Smart Rebates Program Funding	17,034
Semitropic Shares	1,924,510
Other Investments	**1,941,544**
Total Cash and Investments	**15,710,641**

MONTECITO WATER DISTRICT
STATEMENT OF NET POSITION
(UNAUDITED)

	YEAR-TO DATE MONTH ENDING 7/31/2025
Current Assets	
Utility billing - water sales & services, net	2,988,458
Lease, Insurance & Benefits receivables	36,712
Receivables	**3,025,170**
Inventory	1,008,513
Prepaid Expenses	-
Prepaid Water	1,565,895
Other Current Assets	**2,574,408**
Total Receivables, Prepaid and other deposits:	**5,599,578**
Total Current Assets	**21,310,219**
Noncurrent Assets	
Capital assets - not being depreciated	3,613,020
Capital assets - being depreciated, net	52,809,873
Capital Assets, net	**56,422,893**
Total Noncurrent Assets	**56,422,893**
TOTAL ASSETS	**77,733,112**
DEFERRED OUTFLOWS OF RESOURCES	
Deferred pensions	2,342,180
Total Deferred Outflows of Resources	**2,342,180**
TOTAL COMBINED ASSETS	**80,075,292**

MONTECITO WATER DISTRICT
STATEMENT OF NET POSITION
(UNAUDITED)

	YEAR-TO DATE MONTH ENDING 7/31/2025
Liabilities	
Current Liabilities	
Accounts payable and accrued expenses	(580,257)
Unearned revenue and other deposits	120,351
FEMA Advance for Highline Replacement Project	3,151,622
Inter-fund Transfers	(12,674.48)
Long-term liabilities - due within one year:	
Thomas Fire/Debris Flow CalOES/FEMA Holdback	1,514,874
Total Current Liabilities	**4,193,916**
Noncurrent:	
Accrued compensated absences	736,053
Cater DWR Loan (2003)	1,401
Cater Ozone Project Loan	2,431,541
2020 COP Refunding Bonds	5,940,000
2020 COP Premium Prepaid Interest	1,004,780
OPEB (Other Post-Employment Benefits)	1,998,290
Net Pension Liability	6,735,016
Total Noncurrent Liabilities	**18,847,081**
Total Liabilities	**23,040,997**
DEFERRED INFLOWS OF RESOURCES	
Deferred pensions	510,477
Deferred Inflows-2020 Deferred Amnt on Refunding	149,776
Deferred Inflows - Leases	29,274
Total Deferred Inflows of Resources	**689,527**
NET POSITION	
Net investment in capital assets	52,809,873
Board Committed Funds	6,645,636
Unreserved Fund Balance	593,050
Change in net postion	(3,703,791)
Total Net Position	**56,344,768**
Combined Liabilities, Deferrals & Net Position	**80,075,292**
	-

MONTECITO WATER DISTRICT
STATEMENT OF CASH FLOWS
(UNAUDITED)

	YEAR-TO-DATE MONTH ENDING 7/31/2025
Cash flows from operating activities:	
Cash receipts from customers and others	2,425,115
Cash paid to employees for salaries and wages	(282,643)
Cash paid to Suppliers & Operations Vendors	(1,576,589)
Net cash provided by operating activities	**565,884**
Cash flows from non-capital financing activities:	
Rental Revenue	3,241
Insurance proceeds	-
Other non-operating revenue, net	-
Cater obligations	-
Joint Powers Agreement cost commitments	(989,493)
Net cash provided (used) by non-capital financing activities	**(986,252)**
Cash flows from capital and related financing activities:	
Proceeds from local capital contributions	33,965
Reimbursements & Grants	29,259
FEMA Advance for Highline Repair Project	-
Acquisition and construction of capital assets	(280,036)
Principal paid on long-term debt	-
Interest paid on long-term debt	-
Net cash used in capital and related financing activities	**(216,812)**
Cash flows from investing activities	
Investment earnings	26,535
Net cash provided by investing activities	**26,535**
Net increase(decrease) in cash and cash equivalents	**(610,644)**
Cash and cash equivalents:	
Beginning of period	16,321,285
End of period (year-to-date)	15,710,641
Reconciliation of cash and investments to the statement of net position:	
Restricted	7,292,781
Committed	6,476,317
Unreserved (Unassigned)	-
Other Investments	1,941,544
Cash and investments	15,710,641
	-

DASHBOARD REPORT
WATER SALES ($)

MONTH ENDING
7/31/2025

MONTH TO DATE WATER SALES ($)				
CLASSIFICATION	MTD ACTUALS	MTD BUDGET	VARIANCE	
			$	%
Single Family	$ 1,815,342	$ 1,808,645	$ 6,697	0%
Multi Family	$ 26,542	$ 35,193	$ (8,651)	(25%)
Agricultural	$ 89,802	$ 78,192	$ 11,610	15%
Institutional	$ 232,006	$ 187,958	$ 44,048	23%
Commercial	$ 110,885	$ 111,626	$ (741)	(1%)
Non-Potable	$ 12,750	$ 17,603	$ (4,853)	(28%)
Monthly Total	$ 2,287,327	$ 2,239,217	$ 48,110	2%

YEAR TO DATE WATER SALES ($)				
CLASSIFICATION	YTD ACTUALS	YTD BUDGET	VARIANCE	
			$	%
Single Family	$ 1,815,342	$ 1,808,645	$ 6,697	0%
Multi Family	$ 26,542	$ 35,193	$ (8,651)	(25%)
Agricultural	$ 89,802	$ 78,192	$ 11,610	15%
Institutional	$ 232,006	$ 187,958	$ 44,048	23%
Commercial	$ 110,885	$ 111,626	$ (741)	(1%)
Non-Potable	$ 12,750	$ 17,603	$ (4,853)	(28%)
Annual Total	$ 2,287,327	$ 2,239,217	$ 48,110	2%

Fiscal Year = July thru June

MONTECITO WATER DISTRICT

DASHBOARD REPORT
WATER SALES (AF)

MONTH ENDING
7/31/2025

MONTH TO DATE WATER SALES (AF)				
CLASSIFICATION	ACTUAL	BUDGET	VARIANCE	
			AF	%
Single Family	320	326	-6	(2%)
Multi Family	9	10	-1	(12%)
Agricultural	36	31	5	15%
Institutional	43	35	8	23%
Commercial	23	22	1	6%
Non-Potable	14	19	-5	(28%)
Monthly Total	444	442	2	0%

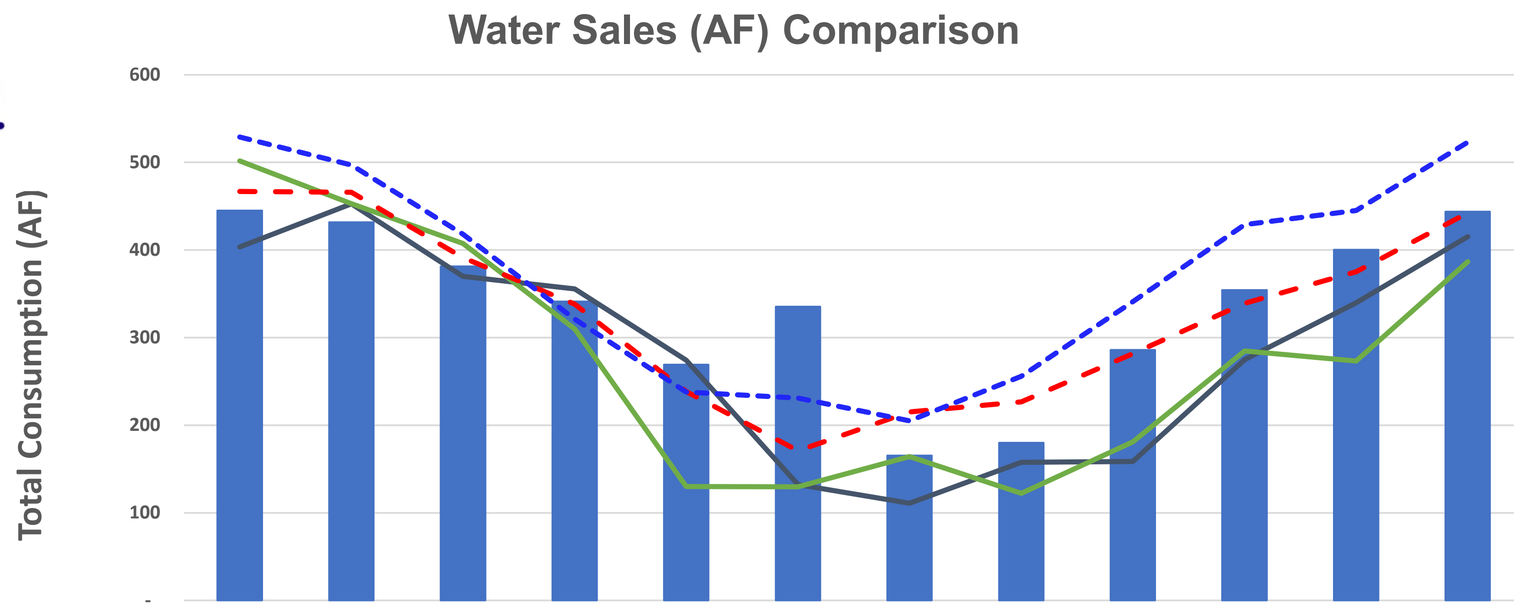
YEAR TO DATE WATER SALES (AF)				
CLASSIFICATION	ACTUAL	BUDGET	VARIANCE	
			AF	%
Single Family	320	326	-6	(2%)
Multi Family	9	10	-1	(12%)
Agricultural	36	31	5	15%
Institutional	43	35	8	23%
Commercial	23	22	1	6%
Non-Potable	14	19	-5	(28%)
Yearly Total	444	442	2	0%

Fiscal Year = July thru June

1 AF = 435.6 HCF of Water

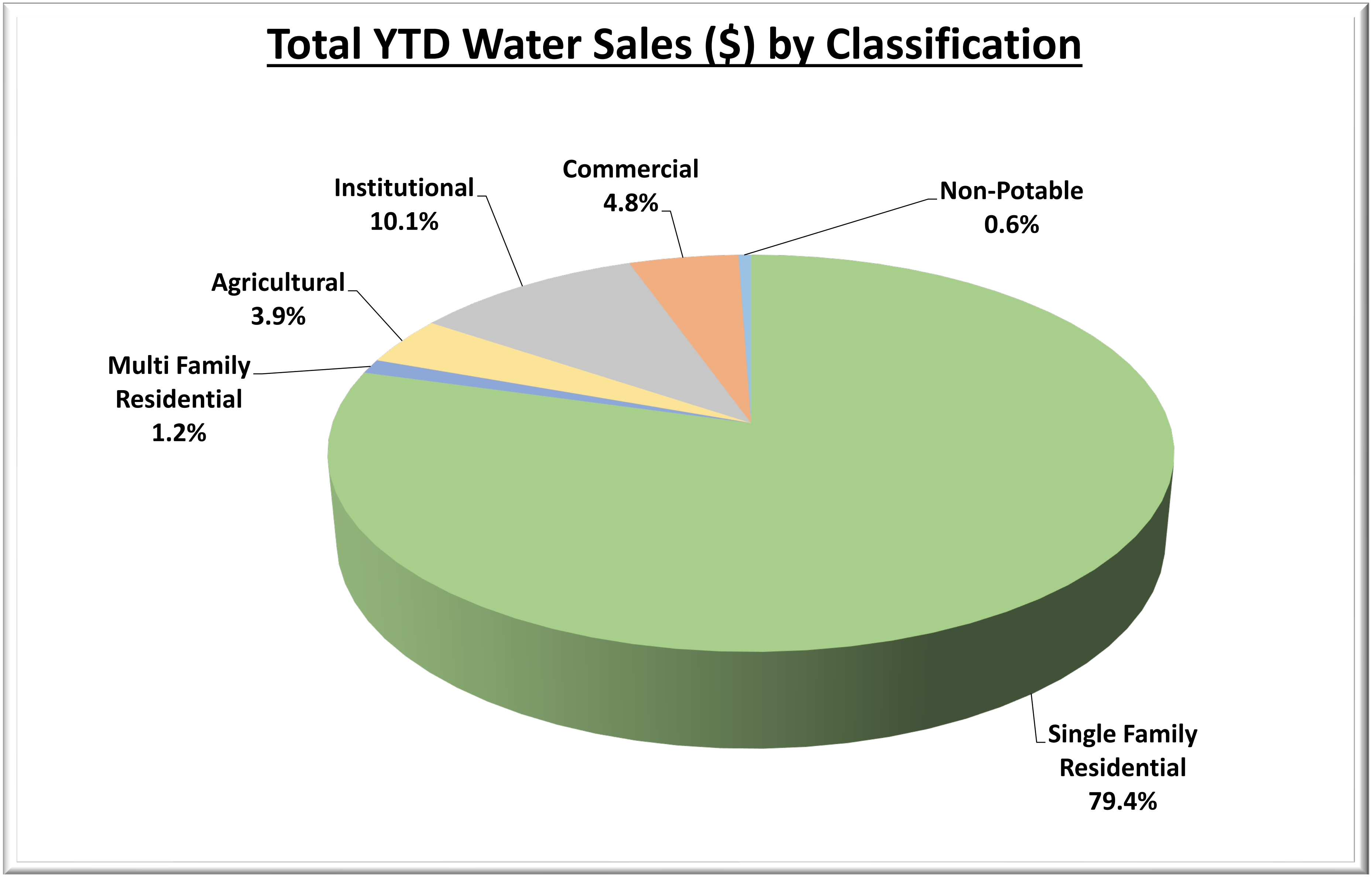
1 HCF = 748 Gallons of Water

MONTH ENDING 7/31/2025



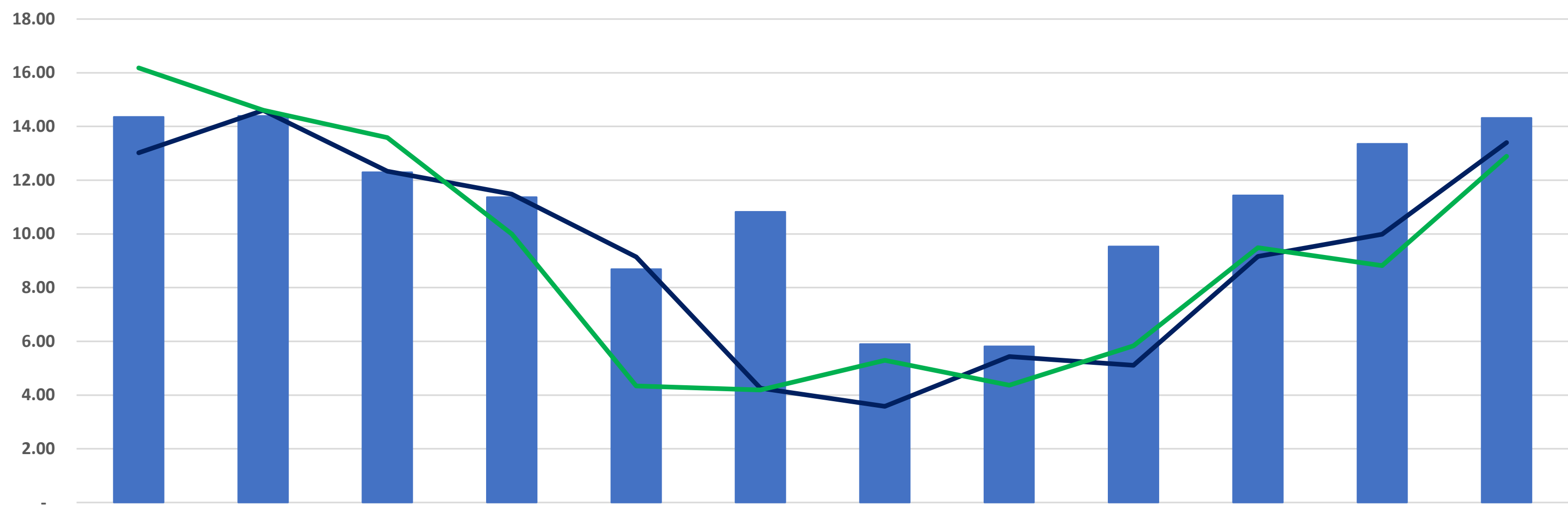
	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25
Trailing 12 Months	445	432	381	341	269	335	165	180	286	354	400	444
Trailing 24 Months	404	453	370	356	274	132	111	158	159	275	340	415
Trailing 36 Months	502	453	408	310	130	130	164	122	181	285	273	387
Budget	467	466	391	338	239	171	215	227	282	339	375	442
SBX7-7	529	497	418	321	238	231	205	256	341	429	445	523

Trailing 12 Month Sales are	4,034	Acre Feet			
Trailing 24 Month Sales are	3,445	Acre Feet	and	(14.6%)	LESS Than Trailing 12 Month Sales
Trailing 36 Month Sales are	3,344	Acre Feet	and	(17.1%)	LESS Than Trailing 12 Month Sales
Trailing 12 Month Budget is	3,952	Acre Feet	and	(2.1%)	LESS Than Trailing 12 Month Sales
SBX7-7 as of 6/30/2020 is	4,433	Acre Feet	and	9.9%	MORE Than Trailing 12 Month Sales


Total YTD Water Sales ($) by Classification
Commercial
4.8%
Institutional
10.1%
Non-Potable
0.6%
Agricultural
3.9%
Multi Family
Residential
1.2%
Single Family
Residential
79.4%

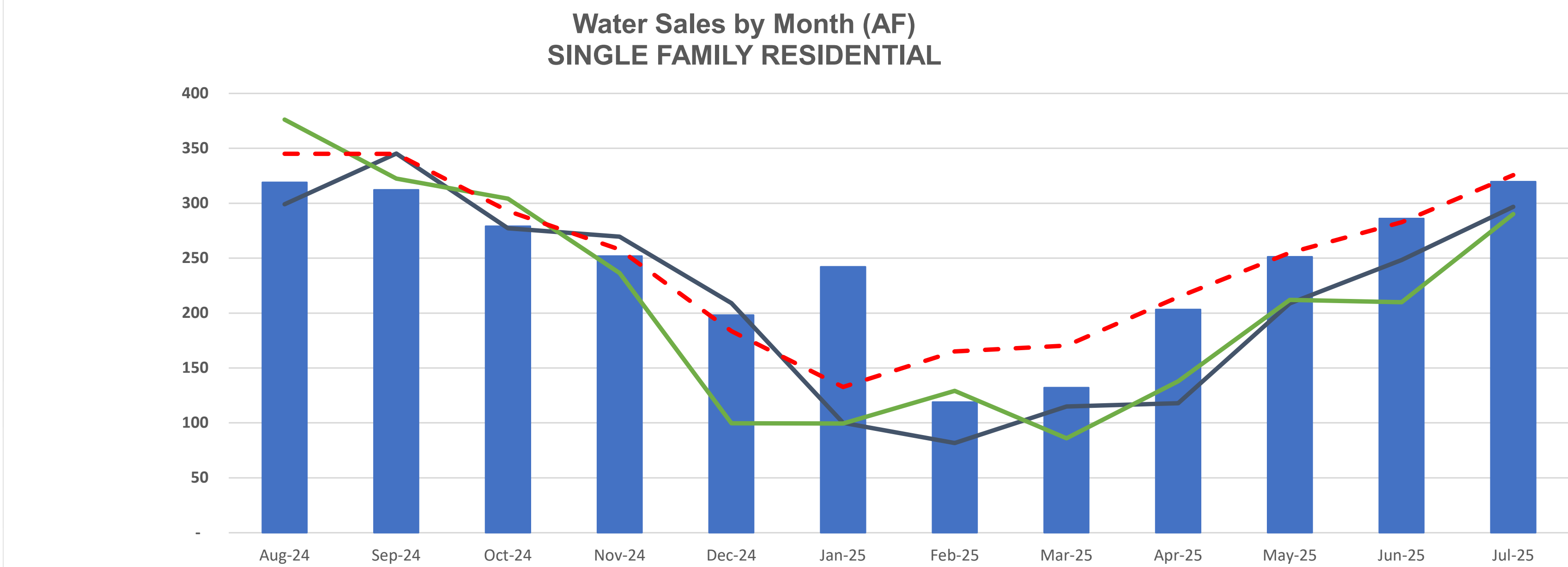
MONTH ENDING 7/31/2025

Average Daily Water Sales Per Month (AF)



	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25
Trailing 12 Months	14.36	14.39	12.30	11.37	8.69	10.82	5.90	5.81	9.53	11.43	13.35	14.32
Trailing 24 Months	13.02	14.60	12.33	11.48	9.14	4.26	3.58	5.43	5.11	9.16	9.99	13.40
Trailing 36 Months	16.18	14.61	13.59	10.00	4.34	4.19	5.29	4.37	5.83	9.49	8.82	12.89

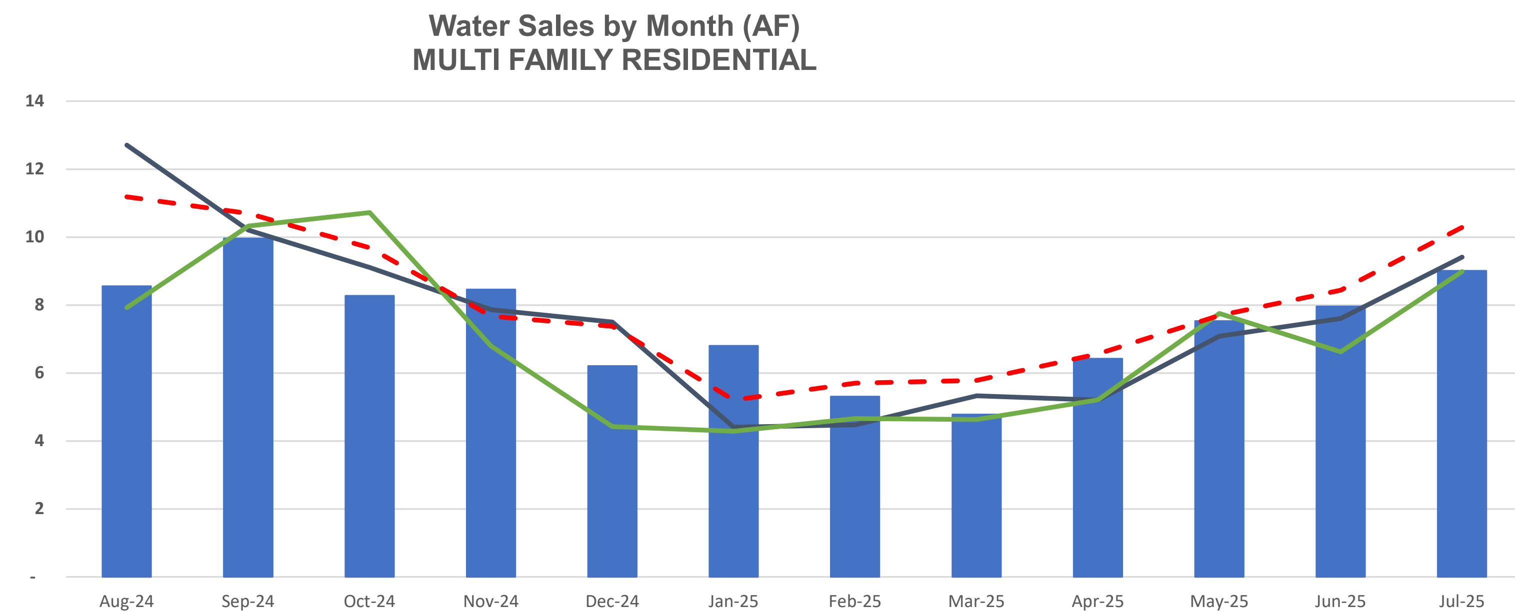
MONTH ENDING 7/31/2025



	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25
Trailing 12 Months	319	312	279	252	198	242	119	132	203	251	286	320
Trailing 24 Months	299	345	277	269	209	100	82	115	118	209	248	297
Trailing 36 Months	376	322	304	236	100	99	129	86	138	212	210	290
Budget	345	345	293	258	184	133	165	170	215	255	283	326

Trailing 12 Months	(SINGLE FAMILY RESIDENTIAL)		2,915	AF
Trailing 24 Months	(SINGLE FAMILY RESIDENTIAL)		2,569	AF
Trailing 36 Months	(SINGLE FAMILY RESIDENTIAL)		2,503	AF
	Trailing 12 Month Budget (SFR)		2,971	AF
Trailing 12 Months	versus	Trailing 24 Months	13.5%	
Trailing 24 Months	versus	Trailing 36 Months	16.4%	
	Trailing 12 Months vs. Budget		(1.9%)	

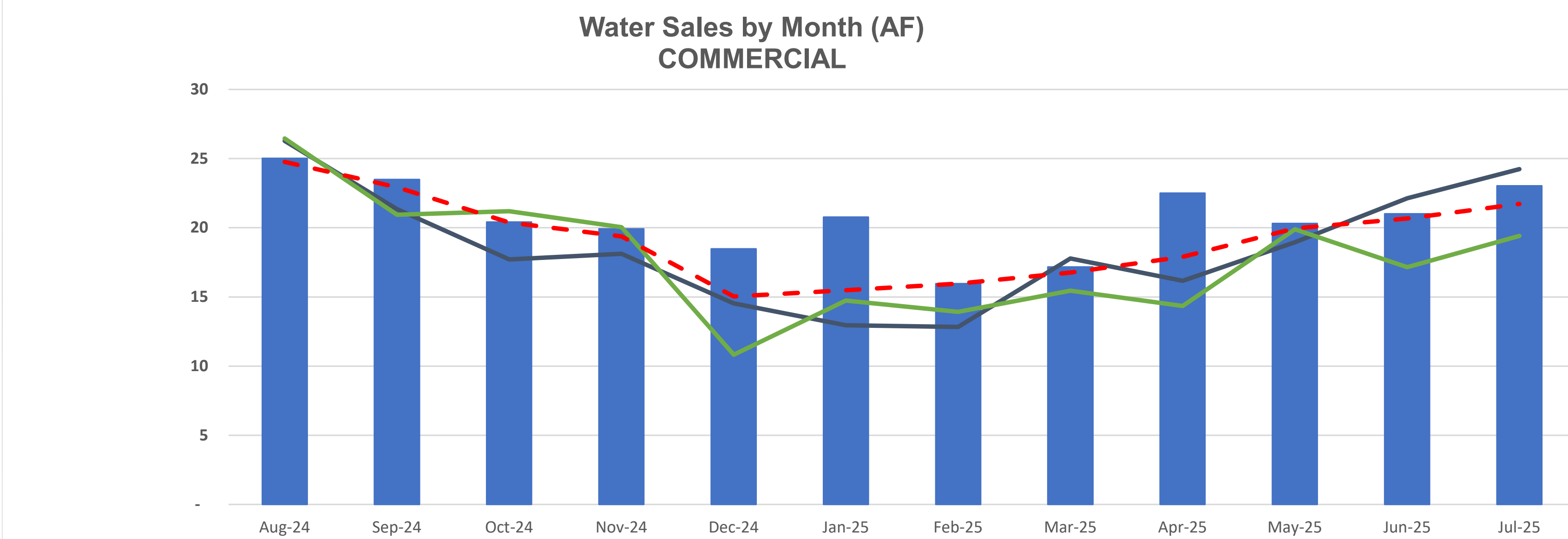
MONTH ENDING 7/31/2025



	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25
Trailing 12 Months	9	10	8	8	6	7	5	5	6	8	8	9
Trailing 24 Months	13	10	9	8	7	4	4	5	5	7	8	9
Trailing 36 Months	8	10	11	7	4	4	5	5	5	8	7	9
Budget	11	11	10	8	7	5	6	6	7	8	8	10

Trailing 12 Months	(SINGLE FAMILY RESIDENTIAL)	89	AF
Trailing 24 Months	(SINGLE FAMILY RESIDENTIAL)	91	AF
Trailing 36 Months	(SINGLE FAMILY RESIDENTIAL)	82	AF
	Trailing 12 Month Budget (MFR)	96	AF
Trailing 12 Months	versus Trailing 24 Months	(1.8%)	
Trailing 24 Months	versus Trailing 36 Months	8.4%	
	Trailing 12 Months vs. Budget	(7.3%)	

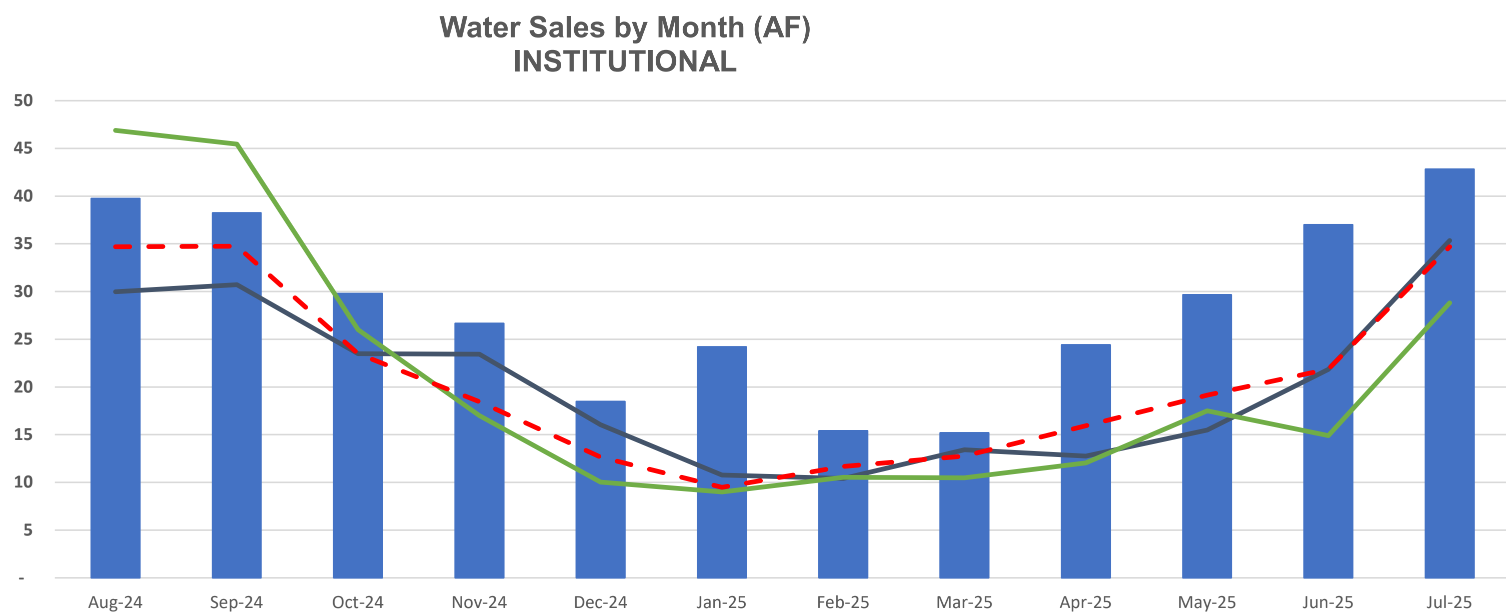
MONTH ENDING 7/31/2025



	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25
Trailing 12 Months	25	23	20	20	18	21	16	17	23	20	21	23
Trailing 24 Months	26	21	18	18	15	13	13	18	16	19	22	24
Trailing 36 Months	26	21	21	20	11	15	14	15	14	20	17	19
Budget	25	23	20	19	15	15	16	17	18	20	21	22

Trailing 12 Months	(COMMERCIAL)	248 AF
Trailing 24 Months	(COMMERCIAL)	223 AF
Trailing 36 Months	(COMMERCIAL)	214 AF
Trailing 12 Month Budget	(COMMERCIAL)	231 AF
Trailing 12 Months versus Trailing 24 Months		11.2%
Trailing 24 Months versus Trailing 36 Months		15.7%
Trailing 12 Months vs. Budget		7.4%

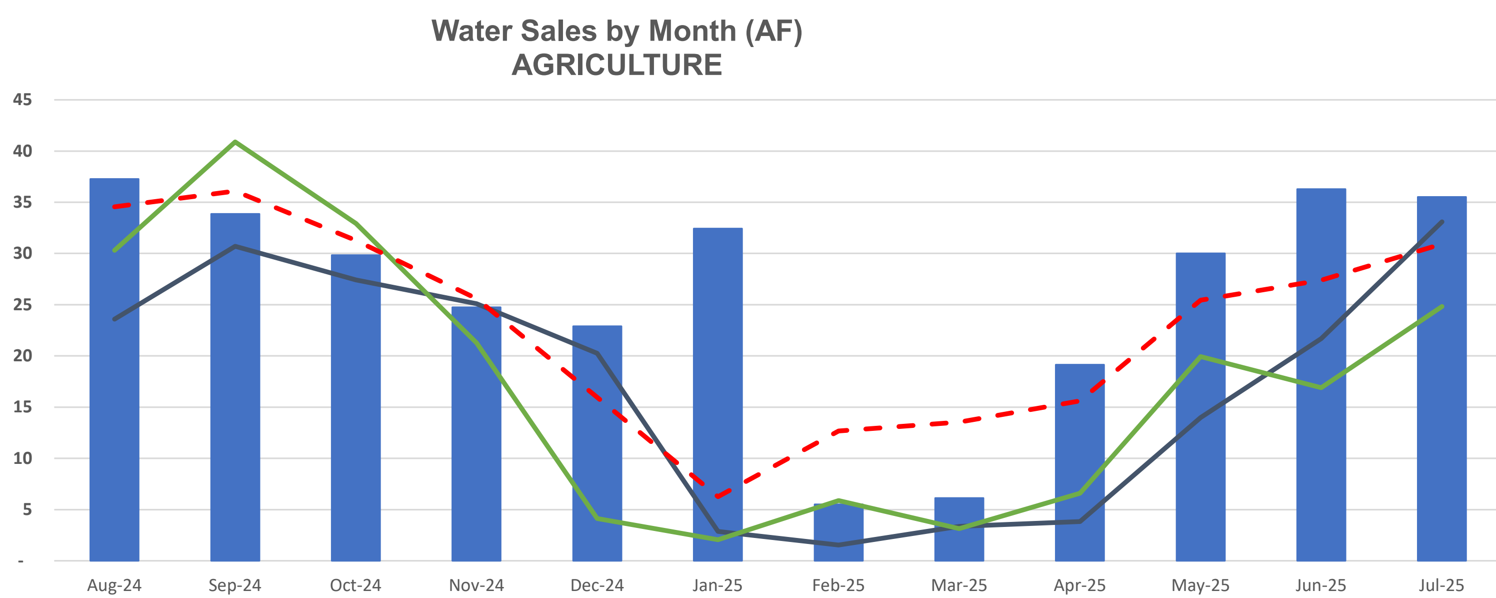
MONTH ENDING 7/31/2025



	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25
Trailing 12 Months	40	38	30	27	18	24	15	15	24	30	37	43
Trailing 24 Months	30	31	23	23	16	11	10	13	13	15	22	35
Trailing 36 Months	47	45	26	17	10	9	11	10	12	17	15	29
Budget	35	35	23	18	13	9	12	13	16	19	22	35

Trailing 12 Months	(INSTITUTIONAL)	342 AF
Trailing 24 Months	(INSTITUTIONAL)	244 AF
Trailing 36 Months	(INSTITUTIONAL)	249 AF
Trailing 12 Month Budget	(INSTITUTIONAL)	250 AF
Trailing 12 Months versus Trailing 24 Months		40.2%
Trailing 24 Months versus Trailing 36 Months		37.4%
Trailing 12 Months vs. Budget		36.9%

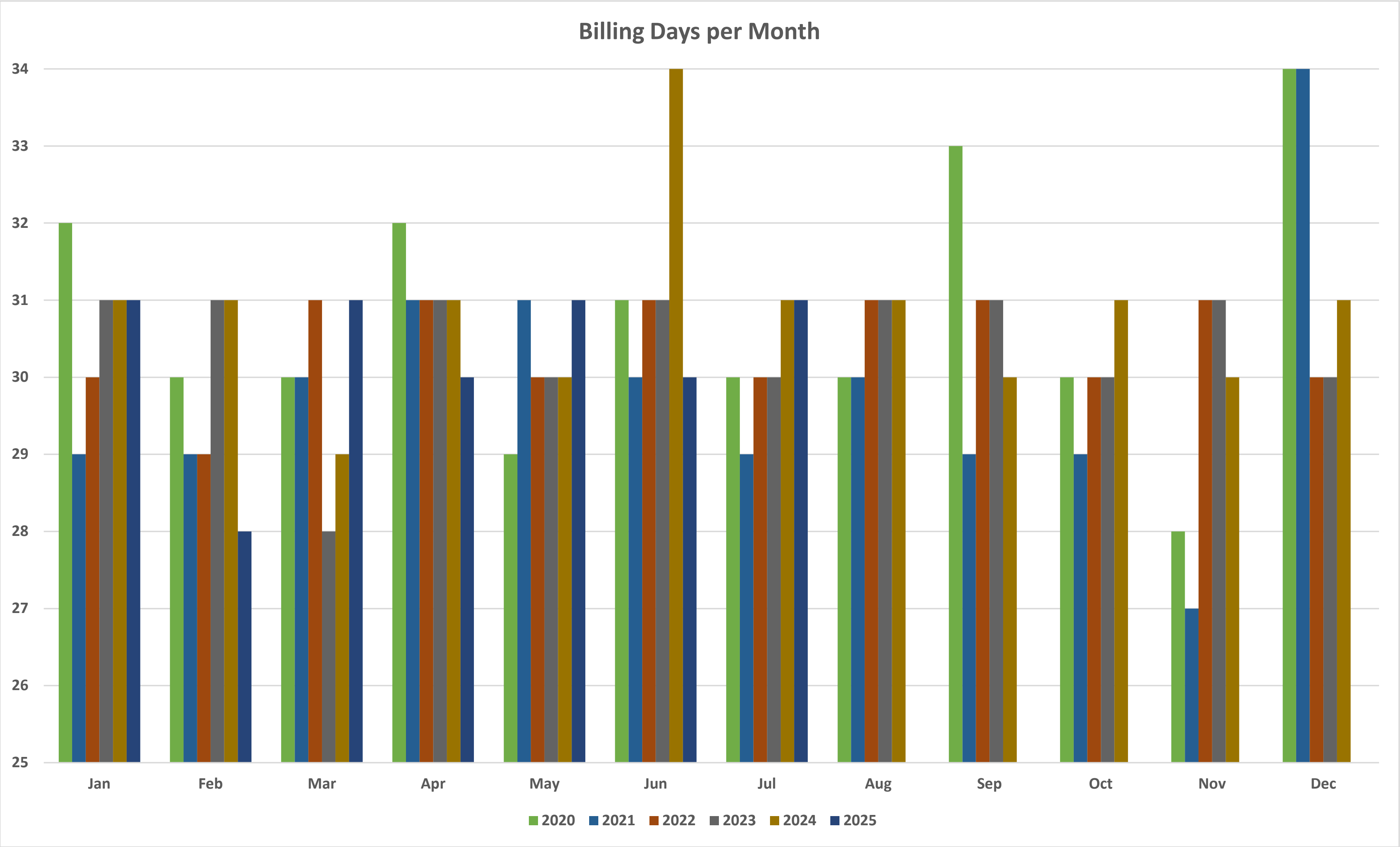
MONTH ENDING 7/31/2025



	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25
Trailing 12 Months	37	34	30	25	23	32	6	6	19	30	36	36
Trailing 24 Months	24	31	27	25	20	3	2	3	4	14	22	33
Trailing 36 Months	30	41	33	21	4	2	6	3	7	20	17	25
Budget	35	36	31	26	16	6	13	14	16	25	27	31

Trailing 12 Months (AGRICULTURE)		314 AF
Trailing 24 Months (AGRICULTURE)		207 AF
Trailing 36 Months (AGRICULTURE)		209 AF
Trailing 12 Month Budget (AGRICULTURE)		275 AF
Trailing 12 Months versus	Trailing 24 Months	51.2%
Trailing 24 Months versus	Trailing 36 Months	50.2%
Trailing 12 Months vs. Budget		13.9%

JULY 2025 BILLING DAYS: 31



MONTECITO WATER DISTRICT
METERED WATER SALES - ACRE FEET
HISTORICAL CONSUMPTION THROUGH JULY 2025

MONTH	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	YR TOTAL
1996-97	541.74	608.10	490.40	441.30	240.80	167.50	146.40	253.70	405.00	527.50	616.60	535.40	4,974.44
1997-98	627.20	629.90	624.60	590.00	235.40	179.90	159.40	128.70	186.06	242.03	290.00	415.40	4,308.59
1998-99	567.80	566.30	447.60	548.00	352.67	297.30	279.40	202.90	252.80	310.00	440.10	547.97	4,812.84
1999-00	656.44	621.80	542.90	541.00	341.90	501.30	285.90	146.30	288.20	329.59	529.63	556.20	5,341.16
2000-01	574.40	719.30	568.50	368.20	381.30	364.00	224.90	162.00	257.00	318.60	438.00	534.20	4,910.40
2001-02	571.70	631.20	501.40	436.70	214.10	191.70	235.20	331.20	378.90	499.80	655.70	586.40	5,234.00
2002-03	714.96	691.72	572.91	543.09	316.16	228.56	323.44	236.50	312.70	372.00	423.10	458.72	5,193.86
2003-04	707.18	677.68	675.26	528.96	286.21	320.92	275.41	267.97	398.04	624.78	623.60	668.60	6,054.61
2004-05	693.71	763.52	753.31	408.50	367.50	301.60	158.00	195.30	189.00	516.50	493.40	607.50	5,447.84
2005-06	659.00	695.60	656.00	413.00	372.00	294.80	265.08	345.20	180.50	203.40	357.30	623.30	5,065.18
2006-07	681.40	707.50	606.70	540.80	530.70	359.80	415.50	201.10	462.90	469.10	703.00	655.00	6,333.50
2007-08	739.40	832.60	642.00	594.20	509.30	328.80	188.00	212.00	474.10	629.00	694.00	675.00	6,518.40
2008-09	798.00	724.64	633.87	674.67	384.67	225.41	325.87	159.67	370.15	504.98	596.33	566.11	5,964.37
2009-10	742.30	631.10	657.00	458.30	445.12	227.74	190.35	139.34	294.99	348.93	571.75	538.61	5,245.53
2010-11	538.41	727.65	548.36	380.37	305.68	190.81	200.96	261.47	203.60	366.94	544.19	447.14	4,715.58
2011-12	617.27	555.95	610.01	446.47	294.66	316.66	337.17	394.72	371.30	271.33	504.24	582.64	5,302.42
2012-13	638.77	712.13	681.09	650.89	415.54	149.43	240.86	311.99	388.90	536.67	601.32	617.82	5,945.40
2013-14	697.66	730.90	684.30	662.58	496.06	378.50	530.73	357.85	206.59	305.52	373.14	352.27	5,776.10
2014-15	362.48	360.73	368.36	345.56	233.41	166.23	158.11	188.53	227.57	308.96	300.16	311.07	3,331.17
2015-16	353.90	371.40	373.74	342.06	293.71	289.17	139.62	178.14	172.29	273.55	308.50	343.65	3,439.73
2016-17	377.38	378.68	362.54	345.53	239.92	145.00	97.59	88.78	139.09	266.01	318.90	367.79	3,127.21
2017-18	387.15	416.08	346.39	391.48	339.65	331.36	216.04	288.10	117.24	262.30	303.20	384.10	3,783.09
2018-19	440.10	494.70	426.15	341.40	347.12	152.18	150.28	106.55	124.16	314.94	261.63	283.34	3,442.55
2019-20	386.80	427.22	442.30	407.11	374.24	132.35	160.06	275.91	194.53	209.39	378.67	432.92	3,821.50
2020-21	448.71	460.54	473.21	389.04	337.88	414.23	231.38	215.55	291.88	406.67	412.43	494.03	4,575.57
2021-22	462.00	483.40	478.08	365.39	294.03	229.05	168.74	295.99	383.52	311.11	416.70	466.04	4,354.04
2022-23	467.69	501.72	452.87	407.64	310.02	130.06	129.86	164.13	122.24	180.85	284.78	273.41	3,425.25
2023-24	386.78	403.51	452.75	369.81	355.73	274.24	132.14	110.93	157.56	158.52	274.72	339.75	3,416.44
2024-25	415.45	445.16	431.70	381.38	341.22	269.39	335.41	165.31	180.04	286.05	354.47	400.45	4,006.02
2025-26	443.80												443.80
AVERAGE	**556.65**	**585.20**	**534.63**	**459.08**	**343.33**	**260.62**	**231.10**	**220.20**	**266.58**	**357.07**	**450.67**	**484.99**	**4,610.35**
MAXIMUM	**798.00**	**832.60**	**753.31**	**674.67**	**530.70**	**501.30**	**530.73**	**394.72**	**474.10**	**629.00**	**703.00**	**675.00**	**6,518.40**
MINIMUM	**353.90**	**360.73**	**346.39**	**341.40**	**214.10**	**130.06**	**97.59**	**88.78**	**117.24**	**158.52**	**261.63**	**273.41**	**443.80**
2025-26 % VS AVERAGE	**80%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**10%**
2025-26 % VS MAXIMUM	**56%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**7%**

DISTRIBUTION OF METERED WATER USE
FY 1996-97 TO CURRENT

Total METER Connections =	**4,691**
Less Total CONSTRUCTION METER Connections =	**16**
Less Total OFF Connections =	**7**
Total ACTIVE METER Connections =	**4,668**
The Total of all MAXIMUM months =	**7497.13**
The Total of all MINIMUM months =	**2743.74**

MONTECITO WATER DISTRICT
WATER SALES ANALYSIS
FOR FISCAL YEAR 2025-26

MONTH	% SALES BREAKDOWN	2024-25 ACTUAL SALES (*) AF	2024-25 ACTUAL SALES (*) $	2025-26 BUDGET SALES AF	2025-26 BUDGET SALES $	2025-26 ACTUAL SALES (*) AF	2025-26 ACTUAL SALES (*) SALES	YTD VARIANCE PRIOR YEAR VS. CURRENT YEAR AF	%	$	%	YTD VARIANCE BUDGET VS. ACTUAL AF	%	$	%
JUL	11.4%	415.4	1,991,935	442.2	$2,239,217	443.8	$2,287,327	28.4	6.8%	$295,391	14.8%	1.6	0.4%	48,109	2.1%
AUG	12.3%	445.2	2,162,412	470.7	$2,418,227	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
SEP	12.1%	431.7	2,101,578	463.8	$2,383,914	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
OCT	9.8%	381.4	1,813,518	386.5	$1,931,943	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
NOV	8.3%	341.2	1,611,862	331.1	$1,620,000	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
DEC	6.4%	269.4	1,225,484	267.1	$1,258,365	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
JAN	3.7%	335.4	1,557,835	167.5	$736,044	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
FEB	5.0%	165.3	686,413	215.8	$983,075	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
MAR	5.4%	180.0	773,393	233.6	$1,065,250	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
APR	6.1%	286.0	1,299,033	257.2	$1,203,706	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
MAY	9.0%	354.5	1,640,052	359.0	$1,765,741	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
JUN	10.3%	400.5	1,910,340	405.0	$2,028,952	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
TOTAL	**100.0%**	**4,006.0**	**18,773,854**	**3,999.6**	**$19,634,432**	**443.8**	**$2,287,327**	28.4	6.8%	**$295,391**	14.8%	**1.6**	**0.4%**	**$48,109**	**2.1%**

YTD ACTUAL WATER SALES COMPARISON
FOR FISCAL YEAR 2025-26

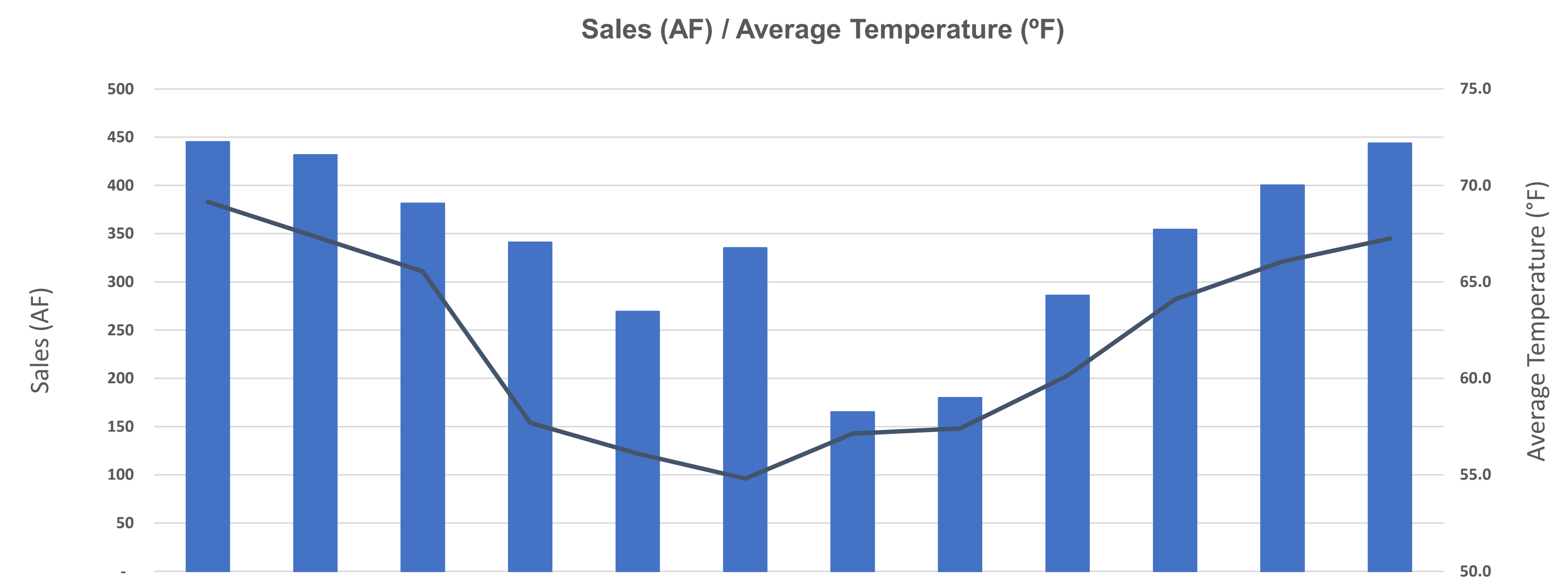
	2024-25 ACTUAL SALES (YTD) AF	2024-25 ACTUAL SALES (YTD) $	2025-26 BUDGET SALES (YTD) AF	2025-26 BUDGET SALES (YTD) $	2025-26 ACTUAL SALES (YTD) AF	2025-26 ACTUAL SALES (YTD) $	YTD VARIANCE PRIOR YEAR VS. CURRENT YEAR AF	%	$	%	YTD VARIANCE BUDGET VS. ACTUAL AF	%	$	%
Cummulative (YTD)	**415.4**	**1,991,935**	**442.2**	**$2,239,217**	**443.8**	**$2,287,327**	**28.4**	**6.8%**	**295,391**	**14.8%**	**1.6**	**0.4%**	**48,109**	**2.1%**

QUARTERLY COMPARISON - ACTUALS THROUGH JULY 2025 (*)

	2024-25 ACTUAL SALES AF	2024-25 ACTUAL SALES $	2025-26 BUDGET SALES AF	2025-26 BUDGET SALES $	2025-26 ACTUAL SALES (*) AF	2025-26 ACTUAL SALES (*) $	VARIANCE PRIOR YEAR VS. CURRENT YEAR AF	%	$	%	VARIANCE BUDGET VS. ACTUAL AF	%	$	%
Jul-Sep (Actual)	1,292.3	6,255,925	1,376.7	$7,041,358	443.8	$2,287,327	(848.5)	(65.7%)	($3,968,598)	(63.4%)	(932.9)	(67.8%)	($4,754,032)	(67.5%)
Oct-Dec (Actual)	992.0	4,650,864	984.8	4,810,307	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
Jan-Mar (Actual)	680.8	3,017,640	616.9	2,784,368	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
Apr-Jun (Actual)	1,041.0	4,849,425	1,021.2	4,998,399	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
Total (Actual)	**4,006.0**	**$18,773,854**	**3,999.6**	**$19,634,432**	**443.8**	**$2,287,327**	**(848.5)**	**6.8%**	**($3,968,598)**	**14.8%**	**(932.9)**	**0.4%**	**($4,754,032)**	**2.1%**

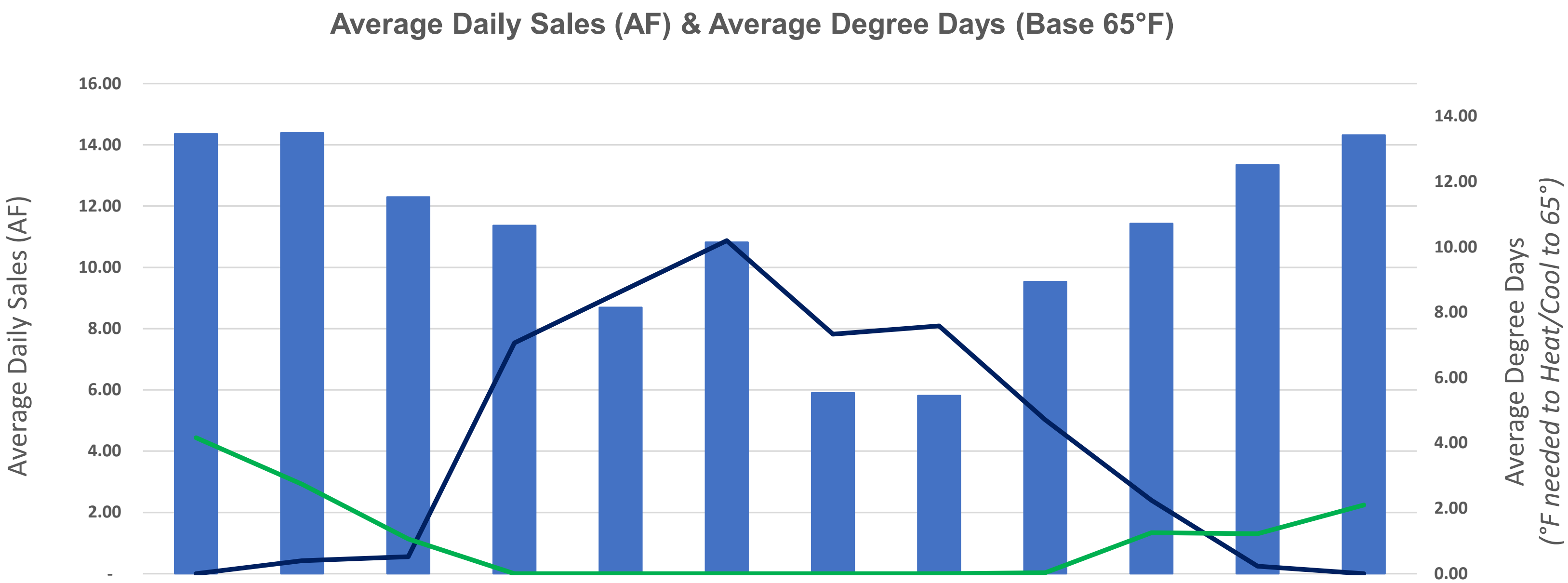
(*) Sales figures reported are as of the close of billing for that period and do not reflect final financial amounts. Budgeted amounts are used prior to actual figures being available for comparative purposes

MONTH ENDING 7/31/2025



	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25
Sales (AF)	445	432	381	341	269	335	165	180	286	354	400	444
Average Temp	69.2	67.4	65.6	57.7	56.1	54.8	57.1	57.4	60.2	64.1	66.1	67.3

MONTH ENDING 7/31/2025



	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25
AVG Daily Sales (AF)	14.36	14.39	12.30	11.37	8.69	10.82	5.90	5.81	9.53	11.43	13.35	14.32
AVG Heating Degree Days	0.00	0.40	0.52	7.06	8.63	10.19	7.33	7.58	4.71	2.25	0.23	0.00
AVG Cooling Degree Days	4.16	2.73	1.06	0.00	0.00	0.00	0.00	0.00	0.03	1.25	1.23	2.10

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MONTECITO WATER DISTRICT
MEMORANDUM

SECTION: **3-B**

DATE: **SEPTEMBER 11, 2025**

TO: **FINANCE COMMITTEE**

FROM: **GENERAL MANAGER**

SUBJECT: **UNAUDITED FINANCIAL STATEMENTS AS OF AUGUST 31, 2025**

RECOMMENDATION:

For information and discussion only.

BACKGROUND:

Each month, Staff prepare a financial package that contains information comparing actual results against the budget, historical activity and other statistical data in order to identify potential fluctuations and/or trends. The information is reported to the Finance Committee and then to the Board of Directors, on a timely basis, for further discussion and appropriate Board action, if applicable.

Included in this financial package are the **Unaudited Financial Statements** which include the Statement of Revenue and Expenditures and accompanying footnotes, the Statement of Net Position and the Statement of Cash Flows. The Statement of Revenue and Expenditures accounts for all of the District's revenue and expenses in the current period and fiscal year-to-date and can be used to measure the success of the District's operations during the period covered. It can also be used to determine if the District has recovered all of its costs through rates and other charges. The Statement of Net Position includes all of the District's investment in resources and obligations to creditors. It can be used to provide a basis for evaluating the capital structure, liquidity and financial flexibility of the District. The Statement of Cash Flows reports cash receipts, cash payments and changes in cash resulting from operations, investing, non-capital financing and capital for the reporting period. These reports are prepared on an accrual basis and formatted much the same as the Annual Audited Financial Statements. These reports are prepared to provide the Board of Directors and public with information about the activities and performance of the District during the month using accounting methods similar to those used by private sector companies and consistent with generally accepted accounting principles.

The financial package also includes **Dashboard Reports** which graphically depict various water sales data including water sales by classification, water sales for trailing 12, 24 and 36 months, water sales by tier and several other key trend indicators. The **Water Sales Analysis** and the **Metered Water Sales Report** track current year activity in both units of water sold (acre feet) and metered water sales.

ATTACHMENTS:

1. Unaudited Financial Statements as of August 31, 2025
2. Water Sales Analysis and accompanying tables and graphs for August 2025

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FINANCE COMMITTEE

UNAUDITED FINANCIAL STATEMENTS
as of
August 31, 2025

FINANCE COMMITTEE MEETING
September 11, 2025

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MONTECITO WATER DISTRICT FISCAL YEAR 2025-26 (ENDING JUNE 30, 2026) UNAUDITED ACTUALS TO BUDGET MONTH ENDING 8/31/2025	FY 25-26 MTD ACTUAL	FY 25-26 MTD BUDGET	FAVORABLE (UNFAVORABLE)	FY 25-26 YTD ACTUAL	FY 25-26 YTD BUDGET	FAVORABLE (UNFAVORABLE)	% OF YTD BUDGET	FY 25-26 ADOPTED BUDGET
Operating Revenue								
Water Sales - Customer Classes	2,223,282	2,418,227	(194,946)	4,510,608	4,657,445	(146,836)	-3%	19,634,432
Water Sales - Construction	6,382	10,000	(3,618)	10,562	18,000	(7,438)	-41%	75,000
Water Sales - Surplus SWP Sales	-	-	-	-	-	-	n/a	600,000
Water Loss Adjustments	(8,081)	(8,333)	252	(9,192)	(16,667)	7,474	-45%	(100,000)
Water Conservation Rebates	(1,200)	(3,333)	2,133	(3,000)	(6,667)	3,667	-55%	(40,000)
Customer Credits (Fee Reversals, Misread rebills)	-	-	-	-	-	-	n/a	-
Total Water Sales	**2,220,382**	**2,416,561**	**(196,179)**	**4,508,978**	**4,652,111**	**(143,134)**	**-3%**	**20,169,432**
Monthly Meter Charges	549,889	546,542	3,347	1,099,616	1,093,083	6,532	1%	6,558,499
Water Availability Charge (WAC)	-	-	-	-	-	-	n/a	300,000
Private Fire Line Srv Charge	26,617	25,349	1,267	53,233	50,698	2,535	5%	304,189
Other Operating Revenues	7,811	9,500	(1,689)	17,216	19,000	(1,784)	-9%	114,000
Total Operating Revenue	**2,804,698**	**2,997,951**	**(193,253)**	**5,679,043**	**5,814,893**	**(135,850)**	**-2%**	**27,446,120**
Operating Expenses								
Source of Supply-Water Purchases								
Cachuma Lake	-	-	-	(265,970)	(422,717)	156,747	-37%	(1,226,611)
Cater Water Treatment Plant	-	-	-	-	-	-	n/a	(860,452)
State Water Project (SWP)	-	-	-	(4,318,273)	(4,465,692)	147,419	-3%	(4,465,692)
WSA Water Purchase (DESAL)	(590,331)	(585,215)	(5,116)	(1,180,662)	(1,170,431)	(10,232)	1%	(7,388,663)
Supplemental Water Purchases	-	-	-	-	-	-	n/a	-
Water Marketing & Storage (Semitropic/Westwater)	(5,900)	(2,500)	(3,400)	(20,180)	(5,000)	(15,180)	304%	(104,705)
Total Source of Supply-Water Purchases	**(596,231)**	**(587,715)**	**(8,516)**	**(5,785,085)**	**(6,063,840)**	**278,754**	**-5%**	**(14,046,123)**
MWD Direct expenses						-		
Jameson Lake	(9,338)	(21,708)	12,370	(104,563)	(131,657)	27,094	-21%	(385,458)
Water Treatment	(117,071)	(172,807)	55,736	(515,932)	(645,484)	129,551	-20%	(2,298,679)
Transmission and Distribution	(97,735)	(160,489)	62,753	(507,514)	(624,494)	116,980	-19%	(2,201,931)
Total MWD Direct Expenses	**(224,144)**	**(355,003)**	**130,859**	**(1,128,009)**	**(1,401,635)**	**273,626**	**-20%**	**(4,886,069)**
Total Direct Expenses	**(820,375)**	**(942,719)**	**122,343**	**(6,913,094)**	**(7,465,474)**	**552,380**	**-7%**	**(18,932,192)**
MWD Indirect Expenses						-		
Customer Services	(50,978)	(42,913)	(8,065)	(105,023)	(92,687)	(12,336)	13%	(646,465)
Conservation	(10,813)	(44,761)	33,948	(32,892)	(101,466)	68,574	-68%	(331,473)
Fleet	(20,059)	(22,837)	2,779	(74,934)	(84,798)	9,864	-12%	(311,898)
Engineering	(65,393)	(111,699)	46,307	(147,515)	(210,994)	63,479	-30%	(1,532,373)
Administration	(84,929)	(201,062)	116,133	(249,471)	(447,099)	197,628	-44%	(2,439,296)
Legal	(18,252)	(24,000)	5,748	(25,401)	(48,000)	22,599	-47%	(288,000)
Public Information	(11,784)	(20,862)	9,077	(28,562)	(50,291)	21,728	-43%	(266,611)
Extraordinary Expense	-	-	-	-	-	-	n/a	-
General & Administrative	(211,229)	(425,221)	213,992	(558,776)	(942,648)	383,872	-41%	(5,169,650)
Total Indirect Expenses	**(262,207)**	**(468,134)**	**205,927**	**(663,799)**	**(1,035,335)**	**371,537**	**-36%**	**(5,816,115)**
Total Operating Expenses	**(1,082,582)**	**(1,410,853)**	**328,270**	**(7,576,893)**	**(8,500,809)**	**923,917**	**-11%**	**(24,748,306)**
Operating Income before Depreciation Expense	**1,722,116**	**1,587,099**	**135,017**	**(1,897,850)**	**(2,685,917)**	**788,067**	**-29%**	**52,194,427**
Depreciation Expense	(177,511)	(177,388)	(123)	(352,836)	(354,775)	1,940	-1%	(2,128,651)
OPERATING SURPLUS / (DEFICIT)	**1,544,605**	**1,409,711**	**134,894**	**(2,250,685)**	**(3,040,692)**	**790,006**	**-26%**	**54,323,078**

MONTECITO WATER DISTRICT FISCAL YEAR 2025-26 (ENDING JUNE 30, 2026) UNAUDITED ACTUALS TO BUDGET MONTH ENDING 8/31/2025	FY 25-26 MTD ACTUAL	FY 25-26 MTD BUDGET	FAVORABLE (UNFAVORABLE)	FY 25-26 YTD ACTUAL	FY 25-26 YTD BUDGET	FAVORABLE (UNFAVORABLE)	% OF YTD BUDGET	FY 25-26 ADOPTED BUDGET
Non-Operating Revenues:								
Rental Revenue	2,204	7,757	(5,554)	7,648	15,515	(7,866)	-51%	95,845
Investment Earnings	11,244	26,667	(15,423)	48,321	53,333	(5,012)	-9%	320,000
Other Non-Operating Revenues	(16)	7,000	(7,016)	14,890	9,500	5,390	57%	143,845
Total Non-Operating Revenues	**13,432**	**41,424**	**(27,992)**	**70,860**	**78,348**	**(7,488)**	**-10%**	**559,690**
Non-Operating Expenses:								
Interest Expense - 2020 COP Refunding Bonds	-	-	-	-	-	-	n/a	(8,334)
Interest Expense - Cater Loans	-	-	-	-	-	-	n/a	(59,482)
Groundwater Sustainability Fee Payment	-	-	-	-	-	-	n/a	(136,916)
Total Non-Operating Expenses:	**-**	**-**	**-**	**-**	**-**	**-**	**n/a**	**(204,732)**
Non-Operating Income (Loss)	**13,432**	**41,424**	**(27,992)**	**70,860**	**78,348**	**(7,488)**	**-10%**	**764,423**
Net Position						-		
Change in Net Position before Capital Contributions	**1,558,037**	**1,451,135**	**106,902**	**(2,179,826)**	**(2,962,344)**	**782,518**	**-26%**	**55,087,500**
Capital Contributions								
Capital cost recovery fees	27,046	25,000	2,046	51,963	50,000	1,963	4%	300,000
Connection fees	13,130	8,333	4,797	22,285	16,667	5,618	34%	100,000
Capital Grants & Other Reimbursements	-	20,000	(20,000)	-	40,000	(40,000)	-100%	3,039,800
Total Capital Contributions	**40,176**	**53,333**	**(13,157)**	**74,248**	**106,667**	**(32,419)**	**-30%**	**3,439,800**
Change in Net Position before Special Items	**1,598,213**	**1,504,469**	**93,744**	**(2,105,578)**	**(2,855,677)**	**750,099**	**-26%**	**58,527,300**
Special Items								
FEMA reimbursements	-	72,579	(72,579)	-	72,579	(72,579)	-100%	5,372,355
Total Special Items	**-**	**72,579**	**(72,579)**	**-**	**72,579**	**(72,579)**	**-100%**	**5,372,355**
Change in Net Postion	**1,598,213**	**1,577,047**	**21,166**	**(2,105,578)**	**(2,783,098)**	**677,521**	**-24%**	**63,899,655**
Total Revenues	**2,858,306**	**3,165,287**	**(306,981)**	**5,824,151**	**6,072,486**	**(248,335)**	**-4%**	**36,817,966**
Total Expenditures	**(1,260,093)**	**(1,588,240)**	**328,147**	**(7,929,728)**	**(8,855,584)**	**925,856**	**-10%**	**(27,081,690)**
Surplus / (Deficit) before Debt and Capital	**1,598,213**	**1,577,047**	**21,166**	**(2,105,578)**	**(2,783,098)**	**677,521**	**-24%**	**63,899,655**

MONTECITO WATER DISTRICT
FISCAL YEAR 2025-26 (ENDING JUNE 30, 2026)
UNAUDITED ACTUALS TO BUDGET
MONTH ENDING 8/31/2025

	FY 25-26 MTD ACTUAL	FY 25-26 MTD BUDGET	FAVORABLE (UNFAVORABLE)	FY 25-26 YTD ACTUAL	FY 25-26 YTD BUDGET	FAVORABLE (UNFAVORABLE)	% OF YTD BUDGET	FY 25-26 ADOPTED BUDGET
Debt Service								
Principal - 2003 Cater DWR Loan (SRF)	-	-		-	-	-	n/a	-
Principal - 2011 Cater Ozone Project Loan	-	-		-	-	-	n/a	(216,864)
Principal - 2020 COP Refunding Bonds	-	-		-	-	-	n/a	(1,375,000)
Total Debt Service	**-**	**-**		**-**	**-**	**-**	**n/a**	**(1,591,864)**
Capital & Equipment								
Vehicles & Equipment	(13,630)	-	(13,630)	(144,786)	-	(144,786)	n/a	(240,000)
Pipelines	(315)	(172,000)	171,685	(315)	(209,000)	208,685	-100%	(2,900,000)
Reservoirs	(8,846)	(175,500)	166,654	(19,375)	(203,500)	184,125	-90%	(8,783,500)
Pumping/Wells/Valves/Treatment Plant	-	(40,000)	40,000	-	(40,000)	40,000	-100%	(830,000)
Other Projects	-	(35,000)	35,000	(7,599)	(35,000)	27,401	-78%	(455,000)
Extraordinary Projects	(2,050)	(35,417)	33,368	(24,557)	(70,834)	46,277	-65%	(425,000)
Capital Improvement Program	(11,211)	(457,917)	446,706	(51,846)	(558,334)	506,488	-91%	(13,393,500)
Net Capital & Equipment Expenditures	**(24,841)**	**(457,917)**	**433,076**	**(196,631)**	**(558,334)**	**361,703**	**-65%**	**(13,633,500)**
Total OutFlows: Expenditures, Debt & Capital Expenditure	**(1,284,934)**	**(2,046,157)**	**761,223**	**(8,126,360)**	**(9,413,918)**	**1,287,559**	**-14%**	**(42,307,053)**
Remove Non-Cash Activity						-		
Bond Interest Amortization	-	-	-	-	-	-	n/a	288,666
Inventory Disbursements	(5,765)	(7,195)	1,430	(9,399)	(14,391)	4,991	-35%	(86,344)
Depreciation Expense	(177,511)	(177,388)	(123)	(352,836)	(354,775)	1,940	-1%	(2,128,651)
Total Non-Cash Activity	**(183,276)**	**(184,583)**	**1,307**	**(362,235)**	**(369,166)**	**6,931**	**-2%**	**(1,926,329)**
Total OutFlows less Non-Cash Activity	**(1,101,659)**	**(1,861,574)**	**759,916**	**(7,764,125)**	**(9,044,753)**	**1,280,628**	**-14%**	**(40,380,724)**
Total Revenues	**2,858,306**	**3,165,287**	**(306,981)**	**5,824,151**	**6,072,486**	**(248,335)**	**-4%**	**36,817,966**
Cash Impact before Net Transfers	**1,756,647**	**1,303,713**	**452,934**	**(1,939,974)**	**(2,972,267)**	**1,032,293**	**-35%**	**(3,562,758)**
Transfers In							n/a	3,562,758
Transfers Out							n/a	-
MWD CASH IMPACT	**1,756,647**	**1,303,713**	**452,934**	**(1,939,974)**	**(2,972,266)**	**1,032,292**	**-35%**	**-**

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MONTECITO WATER DISTRICT
Fiscal Year 2025-26
Notes to the Unaudited Actuals to Budget
Month Ending August 31, 2025

SIGNIFICANT THRESHOLD FOR VARIANCE IS DEFINED AS OVER / UNDER $25K.

NOTE 1 – OPERATING REVENUE

Total Operating Revenue is unfavorable ($136K) and 2% less than the YTD budget.

- Customer Water Sales are unfavorable ($147K) and 3% less than the YTD budget.

NOTE 2 – DIRECT EXPENSES

Total Direct expenses are favorable $552K and 7% less than the YTD budget.

SOURCE OF SUPPLY - WATER PURCHASES

Total Source of Supply – Water Purchases are favorable $279K and 5% less than the YTD budget.

- Cachuma Lake is favorable $157K.
  - Lauro Reservoir Bypass Channel Improvement project postponed. Bradbury SOD, Lauro SOD, Cachuma Project Renewal Fund bill timing; due October 1st.
- State Water Project is favorable $147K.
  - Variable DWR bill timing.

MWD DIRECT EXPENSE

Total MWD Direct expenses are favorable $274K and 20% less than the YTD budget.

- Jameson Lake is favorable $27K and 21% less than the YTD budget.
  - Laboratory Services, Outside Services and Gas Utility costs not yet incurred.
- Water treatment is favorable $130K and 20% less than the YTD budget.
  - Laboratory Equipment and Outside Services are favorable $24K and $83K, respectively, due to costs not yet incurred.
- Transmission & Distribution is favorable $117K and 19% less than the YTD budget.
  - Personnel Expenses are favorable $31K driven by salary savings from vacant position.
  - Electrical Utilities are favorable $69K due to bill timing.

NOTE 3 – MWD INDIRECT EXPENSES

Total MWD Indirect Expenses are favorable $372K and 36% less than the YTD budget.

- Conservation is favorable $69K and 68% less than the YTD budget.
  - Outside Services are favorable $62K due to delayed start of Office Demo Garden work.
- Engineering is favorable $63K and 30% less than the YTD budget.
  - Outside Services are favorable $57K due to costs not yet incurred.
- Administration is favorable $198K and 44% less than the YTD budget.
  - Personnel Expenses are favorable $54K driven by salary savings from vacant Business Manager position.
  - Admin Building Maintenance, Audit Expenses, Outside Services, Network IT Services, Telephone Services, Computer Supplies and General Liability Insurance are favorable $124K due to bill timing and costs not yet incurred.

NOTE 4 – OPERATING SURPLUS / (DEFICIT)

The Operating Deficit YTD is ($2.3M).

NOTE 5 – NON-OPERATING ACTIVITY

Total Non-Operating Revenues are on budget.

NOTE 6 – TOTAL CAPITAL CONTRIBUTIONS

Total Capital Contributions are unfavorable ($32K) and 30% less than the YTD budget, due to timing of capital grants and other reimbursements for Park Lane and Terminal Reservoir Projects.

NOTE 7 – TOTAL SPECIAL ITEMS

Total Special Items are unfavorable ($73K) and 100% less than the YTD budget, due to timing of FEMA reimbursements associated with Alder Creek Flume and Highline repairs.

NOTE 8 – SURPLUS / (DEFICIT) BEFORE DEBT AND CAPITAL

Deficit Before Debt & Capital YTD is ($2.1M).

NOTE 9 – DEBT SERVICE

Debt service is on budget, with no activity recorded in August.

NOTE 10 – NET CAPITAL IMPROVEMENT PROGRAM (CIP) EXPENDITURES

Net Capital & Equipment expenditures are favorable $362K and 65% less than the YTD budget.

VEHICLES & EQUIPMENT

Unfavorable ($145K).

- Two service trucks and a backhoe breaker hammer originally budgeted in September and October, respectively, delivered ahead of schedule and within overall budget.

CAPITAL IMPROVEMENT PROGRAM

Favorable $506K.

- CIP expenditures remain mostly on hold pending receipt of FEMA reimbursements associated with the 2023 Juncal Pipeline repair project or improved Cashflow outlook.

NOTE 11 – CASH IMPACT BEFORE FUND TRANSFERS

Favorable $1M YTD.

NOTE 12 –TRANSFERS TO/FROM RATE STABILIZATION FUND (To/from operating account)

- No transfers recorded YTD.

NOTE 13 – MWD CASH IMPACT (AFTER TRANSFERS)

Favorable $1M YTD.

NOTE 14 – REVENUE RISKS & OPPORTUNITIES

Risks:

- Water Sales continue to trend below budget.

Opportunities:

- FEMA Reimbursement for January 9-10, 2023, storm damages, as summarized below:

PROJECT	STATUS	COST	FEMA REIMB $
F24 Juncal Pipeline Repair	Completed & Approved. Reimbursement request submitted Jan 2025; 93.75% of costs eligible for reimbursement.	5,456,143.01	5,115,134.07
F25 Highline Repair at BV	$3.15M advance received 9/25/24. Design work underway. 93.75% of costs eligible for reimbursement.	4,500,000.00	4,218,750.00
		9,956,143.01	9,333,884.07

- FEMA approved 2018 Direct Administrative Cost (DAC) reimbursement of $411,766 pending completion of Alder Flume.

NOTE 15 – EXPENDITURE RISKS & OPPORTUNITIES

Risks:

- Continued inflation related to Direct and Indirect Expenses: i.e., fuel, labor, and materials.
- Increases in Water Supply Agreement (Desal), variable costs and pay-go capital.
- Increases in construction costs for Capital Improvement Projects (CIP), i.e., pipeline replacements, and reservoir retrofit/replacements.
- Denial of required permit(s) from regulatory agencies resulting in required payback of FEMA funding for the Alder Creek Flume Repair Project (approx. $350K to-date).

Opportunities:

- None identified.

MONTECITO WATER DISTRICT
STATEMENT OF NET POSITION
(UNAUDITED)

	YEAR-TO DATE MONTH ENDING 8/31/2025
<u>Assets</u>	
Cash and Investments:	
Funds Analysis	
Restricted Funds	
CCWA Rate Coverage Reserve	1,524,210
WSA Debt Service Coverage Deposit	80,278
WSA Debt Service Reserve Deposit	1,086,624
FEMA Advance for Highline Repair Project	3,151,622
Thomas Fire/Debris Flow CalOES/FEMA Holdback	1,514,874
Total Restricted Funds	**7,357,609**
Board Committed Funds	
Rate Stabilization Fund	1,921,846
Operating Reserve	3,682,330
Capital and Emergency Reserve	500,000
SWP Prefunding Reserve	372,141
Total Committed Funds	**6,476,317**
Total Restricted, Committed and Assigned Funds	**13,833,925**
Total Unassigned Funds	**4,051,720**
Total Funds	**17,885,645**
Smart Rebates Program Funding	15,699
Semitropic Shares	1,924,510
Other Investments	**1,940,209**
Total Cash and Investments	**19,825,854**

MONTECITO WATER DISTRICT
STATEMENT OF NET POSITION
(UNAUDITED)

	YEAR-TO DATE MONTH ENDING 8/31/2025
Current Assets	
Utility billing - water sales & services, net	2,917,676
Lease, Insurance & Benefits receivables	37,175
Receivables	**2,954,851**
Inventory	1,002,748
Prepaid Expenses	-
Prepaid Water	1,565,895
Other Current Assets	**2,568,643**
Total Receivables, Prepaid and other deposits:	**5,523,494**
Total Current Assets	**25,349,348**
Noncurrent Assets	
Capital assets - not being depreciated	3,624,775
Capital assets - being depreciated, net	52,645,993
Capital Assets, net	**56,270,768**
Total Noncurrent Assets	**56,270,768**
TOTAL ASSETS	**81,620,116**
DEFERRED OUTFLOWS OF RESOURCES	
Deferred pensions	2,342,180
Total Deferred Outflows of Resources	**2,342,180**
TOTAL COMBINED ASSETS	**83,962,296**

MONTECITO WATER DISTRICT
STATEMENT OF NET POSITION
(UNAUDITED)

	YEAR-TO DATE MONTH ENDING 8/31/2025
Liabilities	
Current Liabilities	
Accounts payable and accrued expenses	1,695,082
Unearned revenue and other deposits	122,275
FEMA Advance for Highline Replacement Project	3,151,622
Inter-fund Transfers	-
Long-term liabilities - due within one year:	
Thomas Fire/Debris Flow CalOES/FEMA Holdback	1,514,874
Total Current Liabilities	**6,483,853**
Noncurrent:	
Accrued compensated absences	734,907
Cater DWR Loan (2003)	1,401
Cater Ozone Project Loan	2,431,541
2020 COP Refunding Bonds	5,940,000
2020 COP Premium Prepaid Interest	1,004,780
OPEB (Other Post-Employment Benefits)	1,998,290
Net Pension Liability	6,735,016
Total Noncurrent Liabilities	**18,845,935**
Total Liabilities	**25,329,788**
DEFERRED INFLOWS OF RESOURCES	
Deferred pensions	510,477
Deferred Inflows-2020 Deferred Amnt on Refunding	149,776
Deferred Inflows - Leases	29,274
Total Deferred Inflows of Resources	**689,527**
NET POSITION	
Net investment in capital assets	52,645,993
Board Committed Funds	6,645,636
Unreserved Fund Balance	756,930
Change in net postion	(2,105,578)
Total Net Position	**57,942,981**
Combined Liabilities, Deferrals & Net Position	**83,962,296**
	-

MONTECITO WATER DISTRICT
STATEMENT OF CASH FLOWS
(UNAUDITED)

	YEAR-TO-DATE MONTH ENDING 8/31/2025
Cash flows from operating activities:	
Cash receipts from customers and others	5,304,925
Cash paid to employees for salaries and wages	(550,403)
Cash paid to Suppliers & Operations Vendors	(1,987,350)
Net cash provided by operating activities	**2,767,171**
Cash flows from non-capital financing activities:	
Rental Revenue	3,241
Insurance proceeds	-
Other non-operating revenue, net	-
Cater obligations	-
Joint Powers Agreement cost commitments	880,081
Net cash provided (used) by non-capital financing activities	**883,322**
Cash flows from capital and related financing activities:	
Proceeds from local capital contributions	73,820
Reimbursements & Grants	67,483
FEMA Advance for Highline Repair Project	-
Acquisition and construction of capital assets	(325,007)
Principal paid on long-term debt	-
Interest paid on long-term debt	-
Net cash used in capital and related financing activities	**(183,704)**
Cash flows from investing activities	
Investment earnings	37,779
Net cash provided by investing activities	**37,779**
Net increase(decrease) in cash and cash equivalents	**3,504,569**
Cash and cash equivalents:	
Beginning of period	16,321,285
End of period (year-to-date)	19,825,854
Reconciliation of cash and investments to the statement of net position:	
Restricted	7,357,609
Committed	6,476,317
Unreserved (Unassigned)	4,051,720
Other Investments	1,940,209
Cash and investments	19,825,854
	-

DASHBOARD REPORT
WATER SALES ($)

MONTH ENDING
8/31/2025

MONTH TO DATE WATER SALES ($)				
CLASSIFICATION	MTD ACTUALS	MTD BUDGET	VARIANCE	
			$	%
Single Family	$ 1,788,847	$ 1,949,879	$ (161,032)	(8%)
Multi Family	$ 33,532	$ 40,612	$ (7,080)	(17%)
Agricultural	$ 86,258	$ 88,347	$ (2,089)	(2%)
Institutional	$ 191,452	$ 200,102	$ (8,650)	(4%)
Commercial	$ 107,231	$ 124,084	$ (16,853)	(14%)
Non-Potable	$ 15,961	$ 15,203	$ 758	5%
Monthly Total	$ 2,223,281	$ 2,418,227	$ (194,946)	(8%)

YEAR TO DATE WATER SALES ($)				
CLASSIFICATION	YTD ACTUALS	YTD BUDGET	VARIANCE	
			$	%
Single Family	$ 3,604,189	$ 3,758,524	$ (154,335)	(4%)
Multi Family	$ 60,074	$ 75,805	$ (15,731)	(21%)
Agricultural	$ 176,060	$ 166,539	$ 9,521	6%
Institutional	$ 423,458	$ 388,061	$ 35,397	9%
Commercial	$ 218,116	$ 235,710	$ (17,594)	(7%)
Non-Potable	$ 28,711	$ 32,806	$ (4,095)	(12%)
Annual Total	$ 4,510,608	$ 4,657,445	$ (146,837)	(3%)

Fiscal Year = July thru June

MONTECITO WATER DISTRICT	**DASHBOARD REPORT** **WATER SALES (AF)**	**MONTH ENDING** **8/31/2025**

MONTH TO DATE WATER SALES (AF)				
CLASSIFICATION	ACTUAL	BUDGET	VARIANCE	
			AF	%
Single Family	315	347	-32	(9%)
Multi Family	10	11	-1	(10%)
Agricultural	34	35	-1	(2%)
Institutional	35	37	-2	(4%)
Commercial	22	24	-2	(8%)
Non-Potable	17	16	1	5%
Monthly Total	**434**	**471**	**-36**	**(8%)**

YEAR TO DATE WATER SALES (AF)				
CLASSIFICATION	ACTUAL	BUDGET	VARIANCE	
			AF	%
Single Family	635	673	-38	(6%)
Multi Family	19	21	-2	(11%)
Agricultural	70	66	4	6%
Institutional	78	72	7	9%
Commercial	45	46	-1	(1%)
Non-Potable	31	36	-4	(12%)
Yearly Total	**878**	**913**	**-35**	**(4%)**

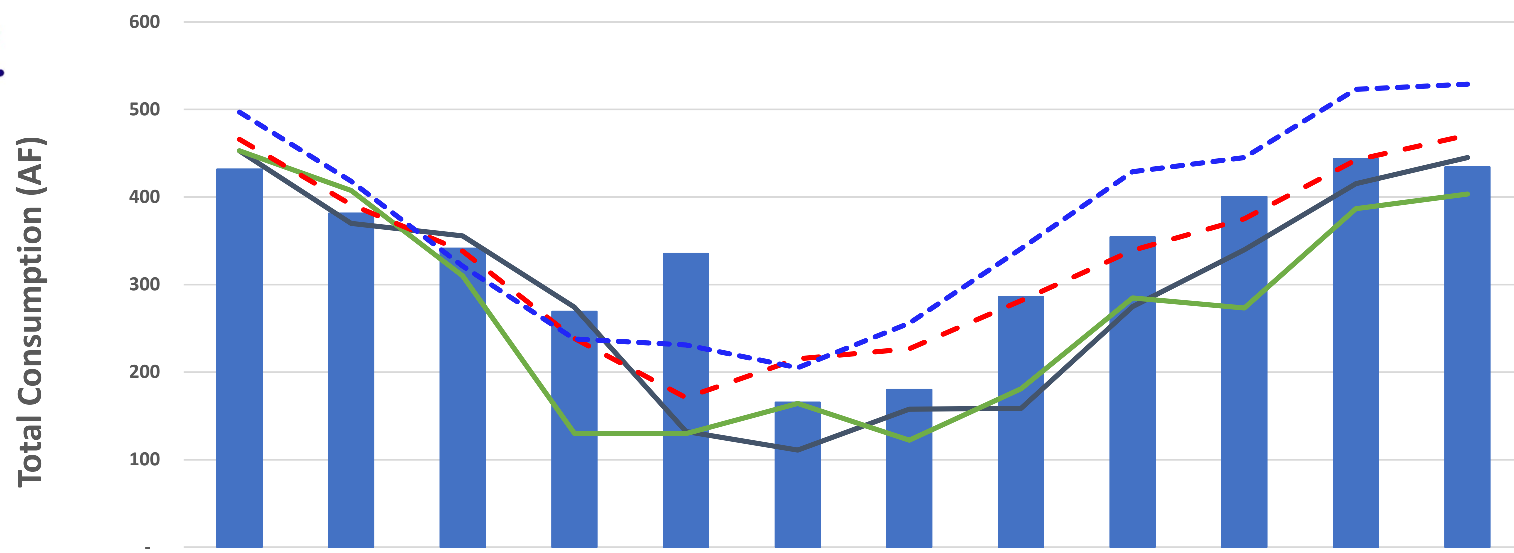
Fiscal Year = July thru June

1 AF = 435.6 HCF of Water

1 HCF = 748 Gallons of Water

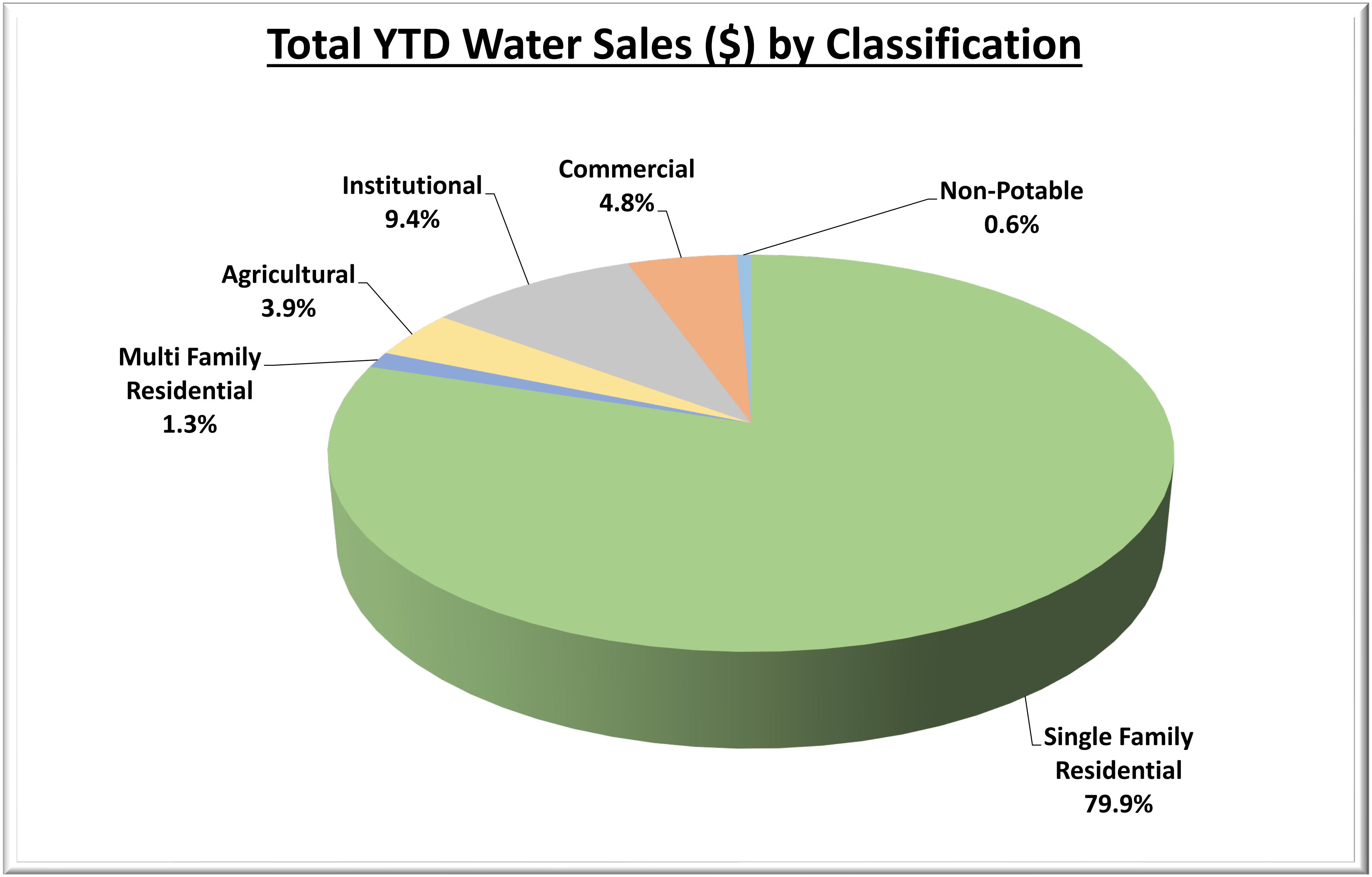
MONTH ENDING 8/31/2025

Water Sales (AF) Comparison



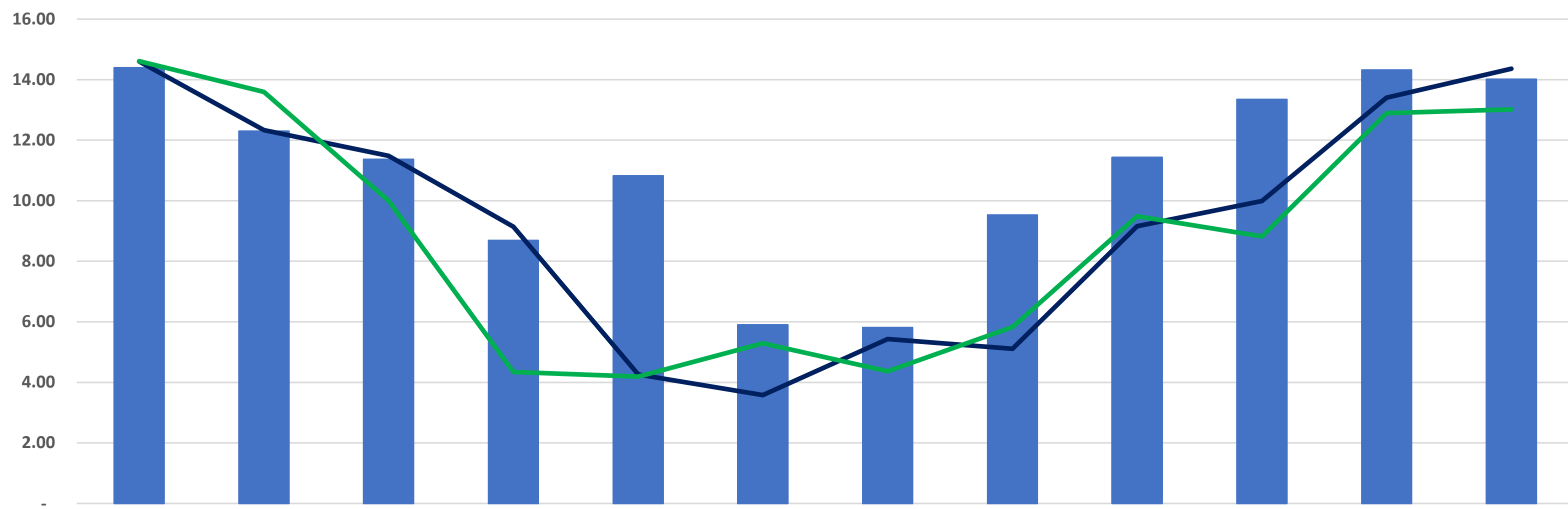
	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25
Trailing 12 Months	432	381	341	269	335	165	180	286	354	400	444	434
Trailing 24 Months	453	370	356	274	132	111	158	159	275	340	415	445
Trailing 36 Months	453	408	310	130	130	164	122	181	285	273	387	404
Budget	466	391	338	239	171	215	227	282	339	375	442	471
SBX7-7	497	418	321	238	231	205	256	341	429	445	523	529

Trailing 12 Month Sales are	4,024	Acre Feet			
Trailing 24 Month Sales are	3,487	Acre Feet	and	(13.3%)	LESS Than Trailing 12 Month Sales
Trailing 36 Month Sales are	3,246	Acre Feet	and	(19.3%)	LESS Than Trailing 12 Month Sales
Trailing 12 Month Budget is	3,956	Acre Feet	and	(1.7%)	LESS Than Trailing 12 Month Sales
SBX7-7 as of 6/30/2020 is	4,433	Acre Feet	and	10.2%	MORE Than Trailing 12 Month Sales


Total YTD Water Sales ($) by Classification
Institutional
9.4%
Commercial
4.8%
Non-Potable
0.6%
Agricultural
3.9%
Multi Family
Residential
1.3%
Single Family
Residential
79.9%

MONTH ENDING 8/31/2025

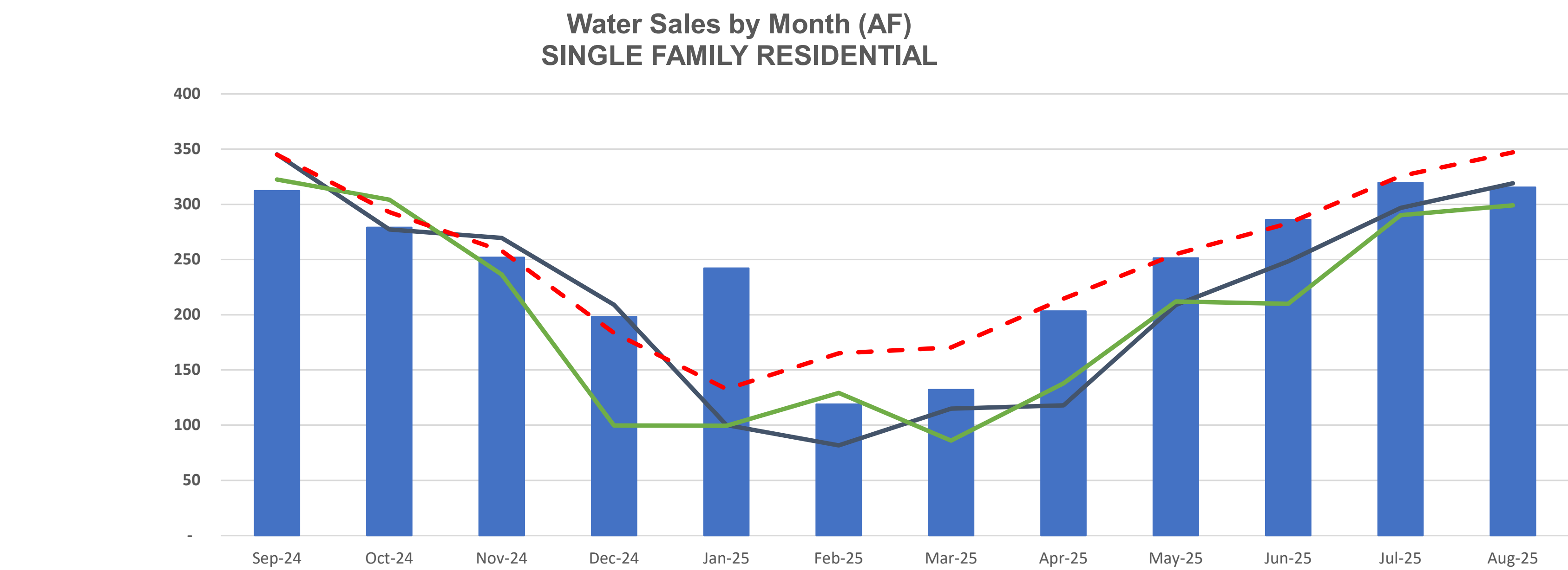
Average Daily Water Sales Per Month (AF)



	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25
Trailing 12 Months	14.39	12.30	11.37	8.69	10.82	5.90	5.81	9.53	11.43	13.35	14.32	14.01
Trailing 24 Months	14.60	12.33	11.48	9.14	4.26	3.58	5.43	5.11	9.16	9.99	13.40	14.36
Trailing 36 Months	14.61	13.59	10.00	4.34	4.19	5.29	4.37	5.83	9.49	8.82	12.89	13.02

MONTECITO WATER DISTRICT

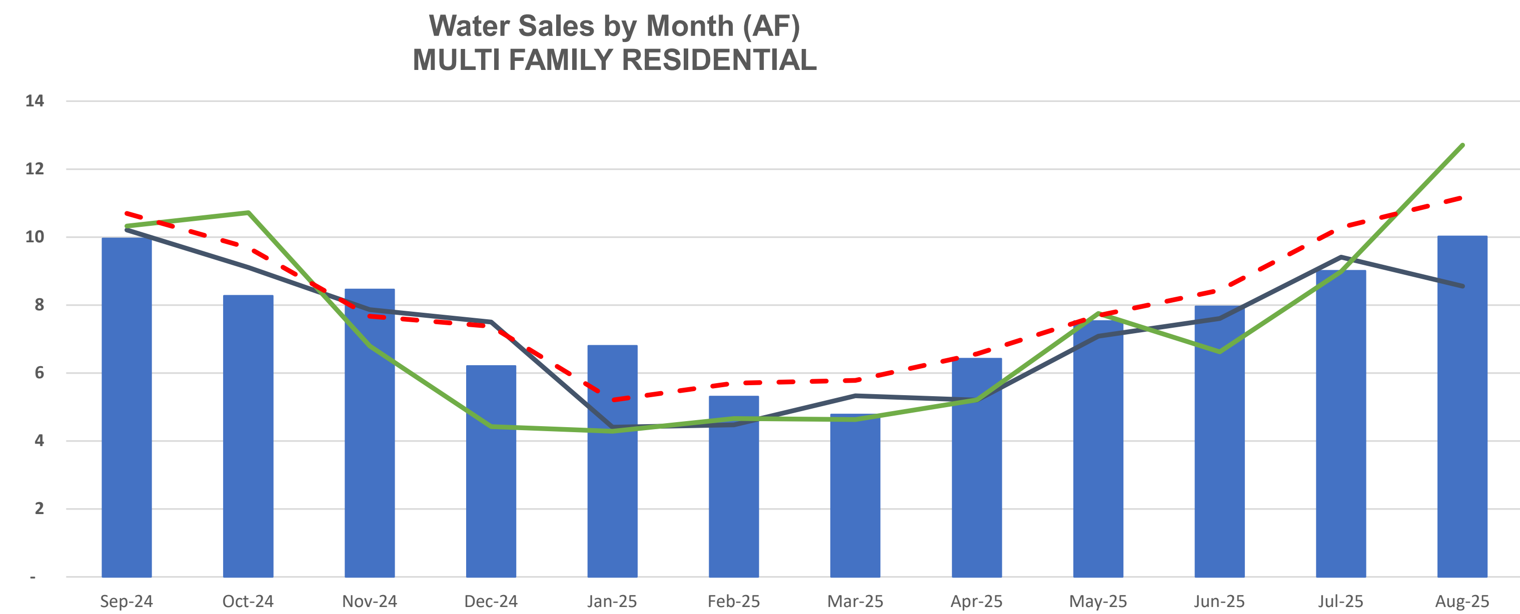
MONTH ENDING 8/31/2025



	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25
Trailing 12 Months	312	279	252	198	242	119	132	203	251	286	320	315
Trailing 24 Months	345	277	269	209	100	82	115	118	209	248	297	319
Trailing 36 Months	322	304	236	100	99	129	86	138	212	210	290	299
Budget	345	293	258	184	133	165	170	215	255	283	326	347

Trailing 12 Months	(SINGLE FAMILY RESIDENTIAL)	2,911	AF
Trailing 24 Months	(SINGLE FAMILY RESIDENTIAL)	2,589	AF
Trailing 36 Months	(SINGLE FAMILY RESIDENTIAL)	2,426	AF
	Trailing 12 Month Budget (SFR)	2,973	AF
Trailing 12 Months	versus Trailing 24 Months	12.5%	
Trailing 24 Months	versus Trailing 36 Months	20.0%	
	Trailing 12 Months vs. Budget	(2.1%)	

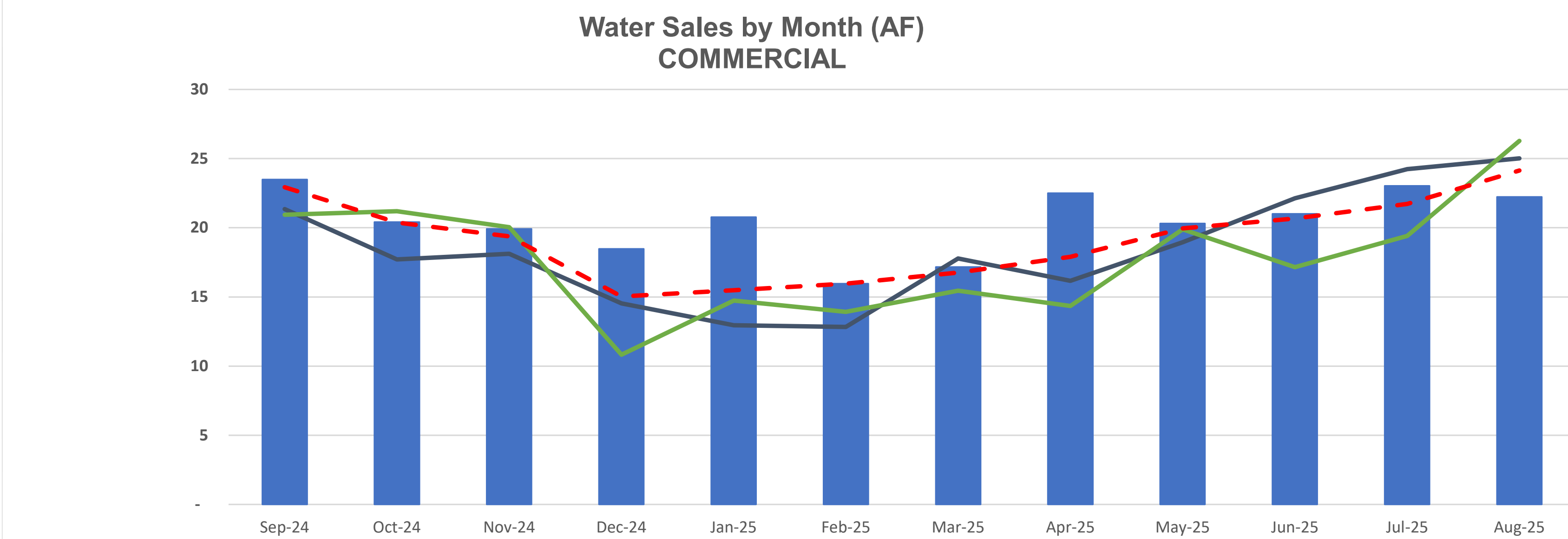
MONTH ENDING 8/31/2025



	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25
Trailing 12 Months	10	8	8	6	7	5	5	6	8	8	9	10
Trailing 24 Months	10	9	8	7	4	4	5	5	7	8	9	9
Trailing 36 Months	10	11	7	4	4	5	5	5	8	7	9	13
Budget	11	10	8	7	5	6	6	7	8	8	10	11

Trailing 12 Months	(SINGLE FAMILY RESIDENTIAL)	91	AF
Trailing 24 Months	(SINGLE FAMILY RESIDENTIAL)	87	AF
Trailing 36 Months	(SINGLE FAMILY RESIDENTIAL)	87	AF
	Trailing 12 Month Budget (MFR)	96	AF
Trailing 12 Months versus	Trailing 24 Months	4.6%	
Trailing 24 Months versus	Trailing 36 Months	4.2%	
	Trailing 12 Months vs. Budget	(5.7%)	

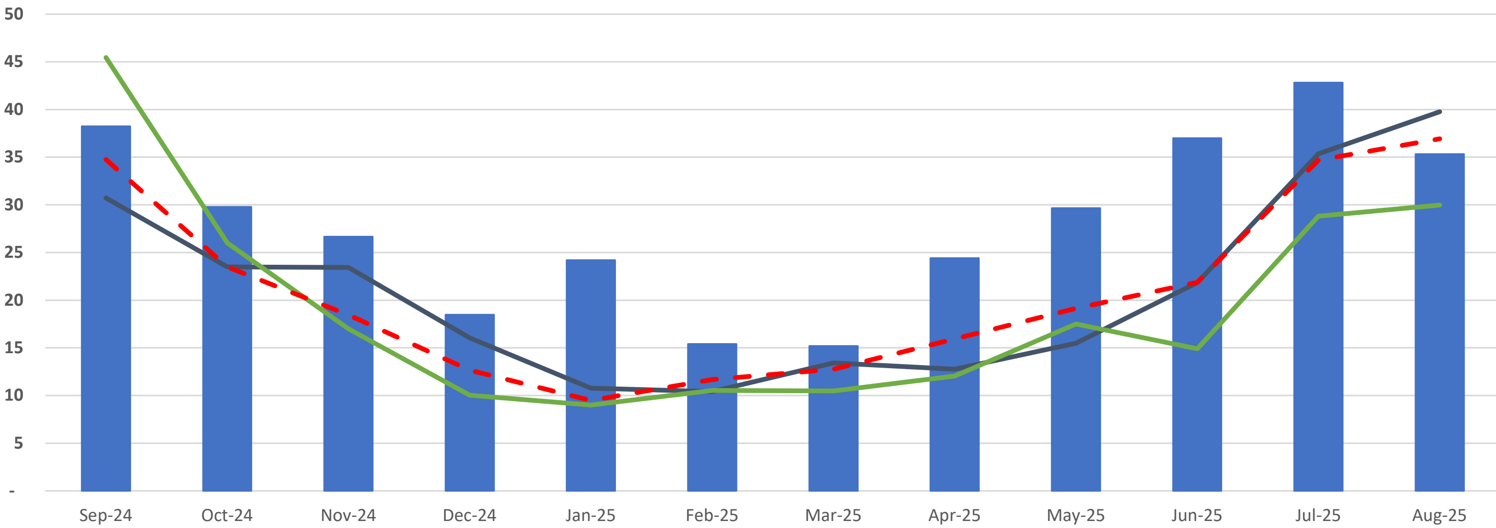
MONTH ENDING 8/31/2025



	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25
Trailing 12 Months	23	20	20	18	21	16	17	23	20	21	23	22
Trailing 24 Months	21	18	18	15	13	13	18	16	19	22	24	25
Trailing 36 Months	21	21	20	11	15	14	15	14	20	17	19	26
Budget	23	20	19	15	15	16	17	18	20	21	22	24

Trailing 12 Months	(COMMERCIAL)	245	AF
Trailing 24 Months	(COMMERCIAL)	222	AF
Trailing 36 Months	(COMMERCIAL)	214	AF
Trailing 12 Month Budget	(COMMERCIAL)	230	AF
Trailing 12 Months versus Trailing 24 Months		10.6%	
Trailing 24 Months versus Trailing 36 Months		14.5%	
Trailing 12 Months vs. Budget		6.5%	

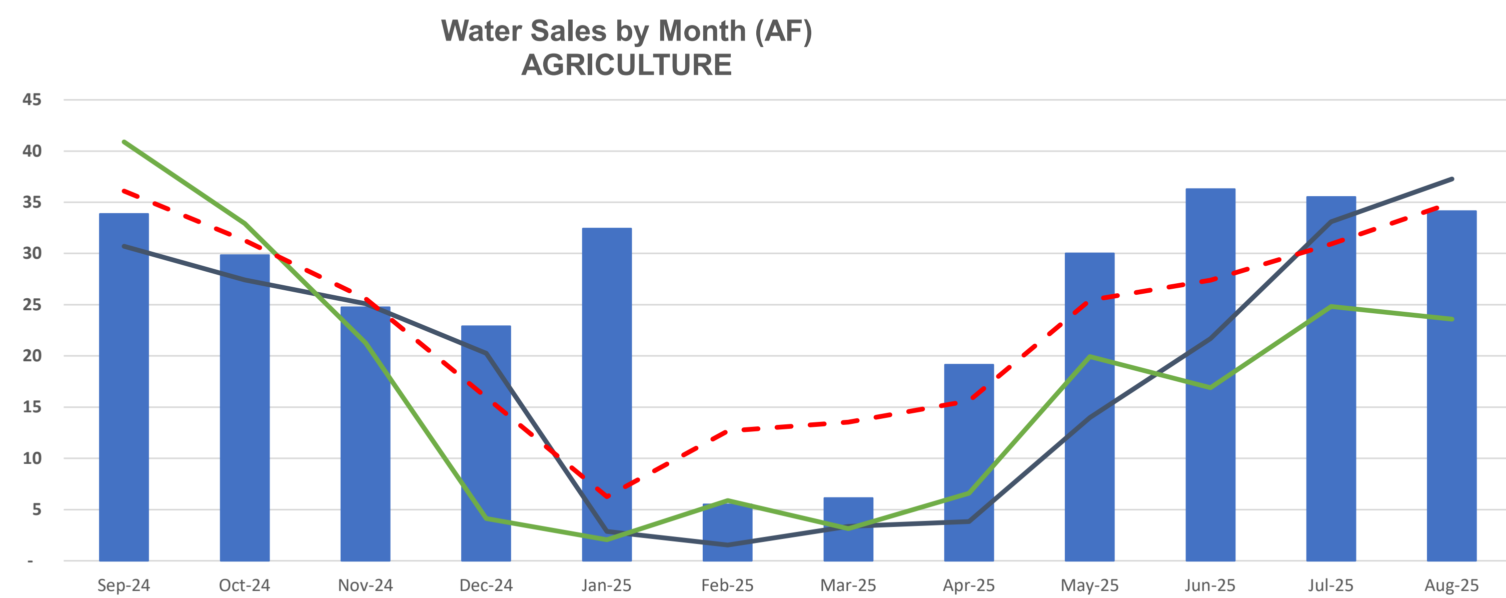
MONTH ENDING 8/31/2025



	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25
Trailing 12 Months	38	30	27	18	24	15	15	24	30	37	43	35
Trailing 24 Months	31	23	23	16	11	10	13	13	15	22	35	40
Trailing 36 Months	45	26	17	10	9	11	10	12	17	15	29	30
Budget	35	23	18	13	9	12	13	16	19	22	35	37

Trailing 12 Months	(INSTITUTIONAL)	337 AF
Trailing 24 Months	(INSTITUTIONAL)	254 AF
Trailing 36 Months	(INSTITUTIONAL)	232 AF
Trailing 12 Month Budget	(INSTITUTIONAL)	252 AF
Trailing 12 Months versus	Trailing 24 Months	33.0%
Trailing 24 Months versus	Trailing 36 Months	45.5%
Trailing 12 Months vs. Budget		33.9%

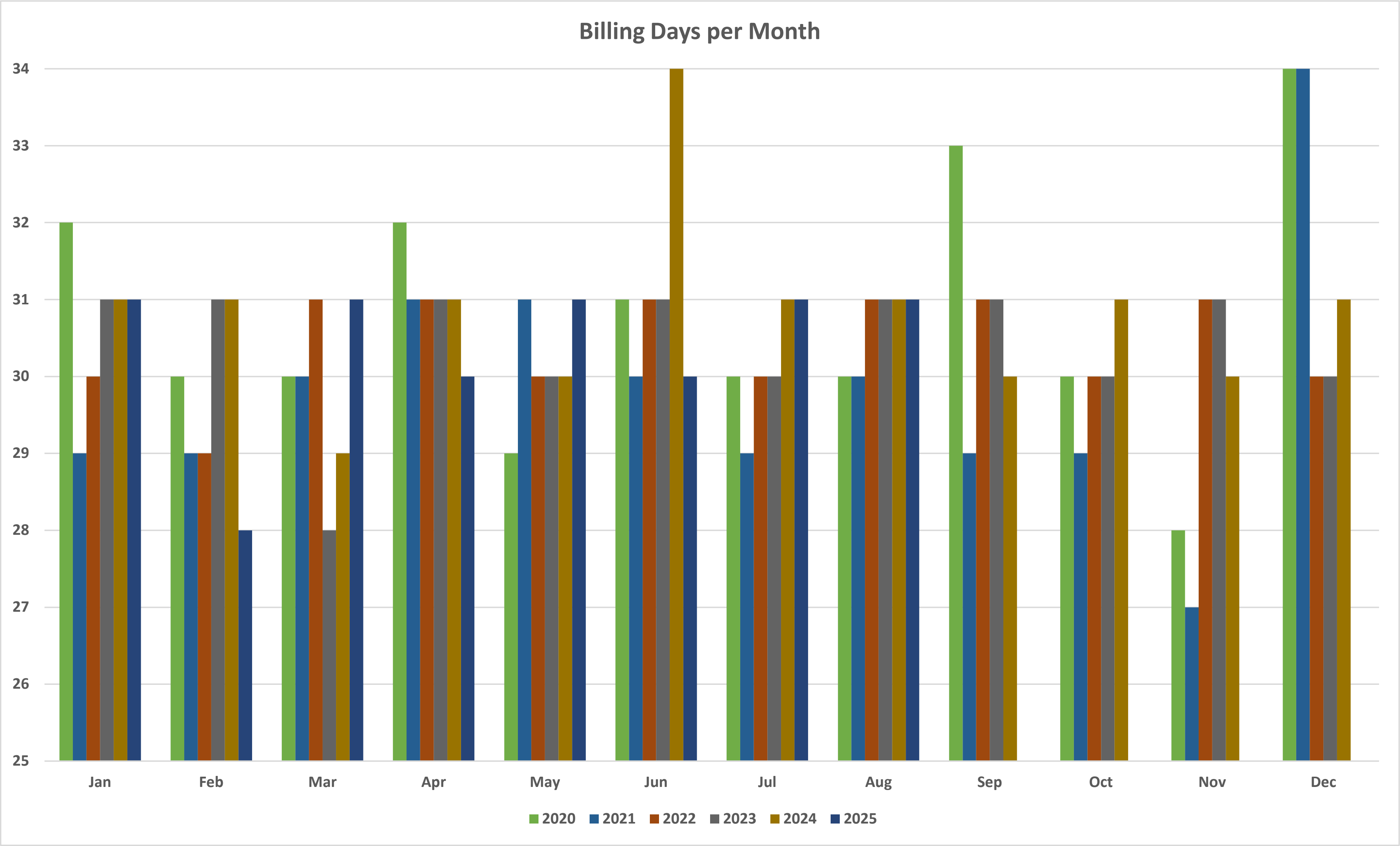
MONTH ENDING 8/31/2025



	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25
Trailing 12 Months	34	30	25	23	32	6	6	19	30	36	36	34
Trailing 24 Months	31	27	25	20	3	2	3	4	14	22	33	37
Trailing 36 Months	41	33	21	4	2	6	3	7	20	17	25	24
Budget	36	31	26	16	6	13	14	16	25	27	31	35

Trailing 12 Months (AGRICULTURE)		311 AF
Trailing 24 Months (AGRICULTURE)		221 AF
Trailing 36 Months (AGRICULTURE)		202 AF
Trailing 12 Month Budget (AGRICULTURE)		276 AF
Trailing 12 Months versus	Trailing 24 Months	40.5%
Trailing 24 Months versus	Trailing 36 Months	53.6%
Trailing 12 Months vs. Budget		12.6%

AUGUST 2025 BILLING DAYS: 31



MONTECITO WATER DISTRICT
METERED WATER SALES - ACRE FEET
HISTORICAL CONSUMPTION THROUGH AUGUST 2025

MONTH	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	YR TOTAL
1996-97	541.74	608.10	490.40	441.30	240.80	167.50	146.40	253.70	405.00	527.50	616.60	535.40	4,974.44
1997-98	627.20	629.90	624.60	590.00	235.40	179.90	159.40	128.70	186.06	242.03	290.00	415.40	4,308.59
1998-99	567.80	566.30	447.60	548.00	352.67	297.30	279.40	202.90	252.80	310.00	440.10	547.97	4,812.84
1999-00	656.44	621.80	542.90	541.00	341.90	501.30	285.90	146.30	288.20	329.59	529.63	556.20	5,341.16
2000-01	574.40	719.30	568.50	368.20	381.30	364.00	224.90	162.00	257.00	318.60	438.00	534.20	4,910.40
2001-02	571.70	631.20	501.40	436.70	214.10	191.70	235.20	331.20	378.90	499.80	655.70	586.40	5,234.00
2002-03	714.96	691.72	572.91	543.09	316.16	228.56	323.44	236.50	312.70	372.00	423.10	458.72	5,193.86
2003-04	707.18	677.68	675.26	528.96	286.21	320.92	275.41	267.97	398.04	624.78	623.60	668.60	6,054.61
2004-05	693.71	763.52	753.31	408.50	367.50	301.60	158.00	195.30	189.00	516.50	493.40	607.50	5,447.84
2005-06	659.00	695.60	656.00	413.00	372.00	294.80	265.08	345.20	180.50	203.40	357.30	623.30	5,065.18
2006-07	681.40	707.50	606.70	540.80	530.70	359.80	415.50	201.10	462.90	469.10	703.00	655.00	6,333.50
2007-08	739.40	832.60	642.00	594.20	509.30	328.80	188.00	212.00	474.10	629.00	694.00	675.00	6,518.40
2008-09	798.00	724.64	633.87	674.67	384.67	225.41	325.87	159.67	370.15	504.98	596.33	566.11	5,964.37
2009-10	742.30	631.10	657.00	458.30	445.12	227.74	190.35	139.34	294.99	348.93	571.75	538.61	5,245.53
2010-11	538.41	727.65	548.36	380.37	305.68	190.81	200.96	261.47	203.60	366.94	544.19	447.14	4,715.58
2011-12	617.27	555.95	610.01	446.47	294.66	316.66	337.17	394.72	371.30	271.33	504.24	582.64	5,302.42
2012-13	638.77	712.13	681.09	650.89	415.54	149.43	240.86	311.99	388.90	536.67	601.32	617.82	5,945.40
2013-14	697.66	730.90	684.30	662.58	496.06	378.50	530.73	357.85	206.59	305.52	373.14	352.27	5,776.10
2014-15	362.48	360.73	368.36	345.56	233.41	166.23	158.11	188.53	227.57	308.96	300.16	311.07	3,331.17
2015-16	353.90	371.40	373.74	342.06	293.71	289.17	139.62	178.14	172.29	273.55	308.50	343.65	3,439.73
2016-17	377.38	378.68	362.54	345.53	239.92	145.00	97.59	88.78	139.09	266.01	318.90	367.79	3,127.21
2017-18	387.15	416.08	346.39	391.48	339.65	331.36	216.04	288.10	117.24	262.30	303.20	384.10	3,783.09
2018-19	440.10	494.70	426.15	341.40	347.12	152.18	150.28	106.55	124.16	314.94	261.63	283.34	3,442.55
2019-20	386.80	427.22	442.30	407.11	374.24	132.35	160.06	275.91	194.53	209.39	378.67	432.92	3,821.50
2020-21	448.71	460.54	473.21	389.04	337.88	414.23	231.38	215.55	291.88	406.67	412.43	494.03	4,575.57
2021-22	462.00	483.40	478.08	365.39	294.03	229.05	168.74	295.99	383.52	311.11	416.70	466.04	4,354.04
2022-23	467.69	501.72	452.87	407.64	310.02	130.06	129.86	164.13	122.24	180.85	284.78	273.41	3,425.25
2023-24	386.78	403.51	452.75	369.81	355.73	274.24	132.14	110.93	157.56	158.52	274.72	339.75	3,416.44
2024-25	415.45	445.16	431.70	381.38	341.22	269.39	335.41	165.31	180.04	286.05	354.47	400.45	4,006.02
2025-26	443.80	434.40											878.20
AVERAGE	**556.65**	**580.17**	**534.63**	**459.08**	**343.33**	**260.62**	**231.10**	**220.20**	**266.58**	**357.07**	**450.67**	**484.99**	**4,624.83**
MAXIMUM	**798.00**	**832.60**	**753.31**	**674.67**	**530.70**	**501.30**	**530.73**	**394.72**	**474.10**	**629.00**	**703.00**	**675.00**	**6,518.40**
MINIMUM	**353.90**	**360.73**	**346.39**	**341.40**	**214.10**	**130.06**	**97.59**	**88.78**	**117.24**	**158.52**	**261.63**	**273.41**	**878.20**
2025-26 % VS AVERAGE	**80%**	**75%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**19%**
2025-26 % VS MAXIMUM	**56%**	**52%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**13%**

DISTRIBUTION OF METERED WATER USE
FY 1996-97 TO CURRENT

Total METER Connections =	**4,696**
Less Total CONSTRUCTION METER Connections =	**17**
Less Total OFF Connections =	**7**
Total ACTIVE METER Connections =	**4,672**
The Total of all MAXIMUM months =	**7497.13**
The Total of all MINIMUM months =	**2743.74**

MONTECITO WATER DISTRICT
WATER SALES ANALYSIS
FOR FISCAL YEAR 2025-26

MONTH	% SALES BREAKDOWN	2024-25 ACTUAL SALES (*) AF	2024-25 ACTUAL SALES (*) $	2025-26 BUDGET SALES AF	2025-26 BUDGET SALES $	2025-26 ACTUAL SALES (*) AF	2025-26 ACTUAL SALES (*) SALES	YTD VARIANCE PRIOR YEAR VS. CURRENT YEAR AF	%	$	%	YTD VARIANCE BUDGET VS. ACTUAL AF	%	$	%
JUL	11.4%	415.4	1,991,935	442.2	$2,239,217	443.8	$2,287,327	28.4	6.8%	$295,391	14.8%	1.6	0.4%	48,109	2.1%
AUG	12.3%	445.2	2,162,412	470.7	$2,418,227	434.4	$2,223,282	(10.8)	(2.4%)	$60,870	2.8%	(36.3)	(7.7%)	-$194,946	(8.1%)
SEP	12.1%	431.7	2,101,578	463.8	$2,383,914	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
OCT	9.8%	381.4	1,813,518	386.5	$1,931,943	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
NOV	8.3%	341.2	1,611,862	331.1	$1,620,000	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
DEC	6.4%	269.4	1,225,484	267.1	$1,258,365	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
JAN	3.7%	335.4	1,557,835	167.5	$736,044	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
FEB	5.0%	165.3	686,413	215.8	$983,075	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
MAR	5.4%	180.0	773,393	233.6	$1,065,250	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
APR	6.1%	286.0	1,299,033	257.2	$1,203,706	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
MAY	9.0%	354.5	1,640,052	359.0	$1,765,741	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
JUN	10.3%	400.5	1,910,340	405.0	$2,028,952	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
TOTAL	**100.0%**	**4,006.0**	**18,773,854**	**3,999.6**	**$19,634,432**	**878.2**	**$4,510,609**	17.6	2.0%	**$356,261**	8.6%	**(34.8)**	**(3.8%)**	**($146,836)**	**(3.2%)**

YTD ACTUAL WATER SALES COMPARISON
FOR FISCAL YEAR 2025-26

	2024-25 ACTUAL SALES (YTD) AF	2024-25 ACTUAL SALES (YTD) $	2025-26 BUDGET SALES (YTD) AF	2025-26 BUDGET SALES (YTD) $	2025-26 ACTUAL SALES (YTD) AF	2025-26 ACTUAL SALES (YTD) $	YTD VARIANCE PRIOR YEAR VS. CURRENT YEAR AF	%	$	%	YTD VARIANCE BUDGET VS. ACTUAL AF	%	$	%
Cummulative (YTD)	**860.6**	**4,154,347**	**913.0**	**$4,657,445**	**878.2**	**$4,510,608**	**17.6**	**2.0%**	**356,261**	**8.6%**	**(34.8)**	**(3.8%)**	**(146,836)**	**(3.2%)**

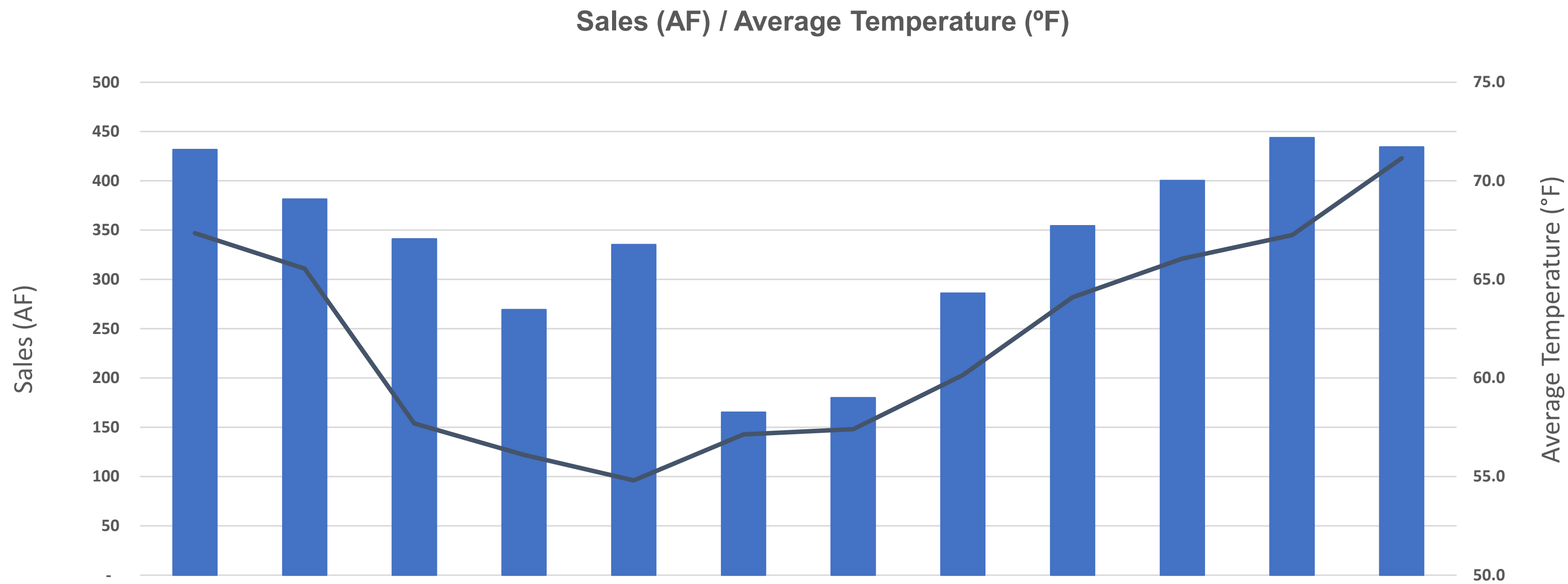
QUARTERLY COMPARISON - ACTUALS THROUGH AUGUST 2025 (*)

	2024-25 ACTUAL SALES AF	2024-25 ACTUAL SALES $	2025-26 BUDGET SALES AF	2025-26 BUDGET SALES $	2025-26 ACTUAL SALES (*) AF	2025-26 ACTUAL SALES (*) $	VARIANCE PRIOR YEAR VS. CURRENT YEAR AF	%	$	%	VARIANCE BUDGET VS. ACTUAL AF	%	$	%
Jul-Sep (Actual)	1,292.3	6,255,925	1,376.7	$7,041,358	878.2	$4,510,608	(414.1)	(32.0%)	($1,745,317)	(27.9%)	(498.5)	(36.2%)	($2,530,750)	(35.9%)
Oct-Dec (Actual)	992.0	4,650,864	984.8	4,810,307	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
Jan-Mar (Actual)	680.8	3,017,640	616.9	2,784,368	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
Apr-Jun (Actual)	1,041.0	4,849,425	1,021.2	4,998,399	0.0	$0	0.0	0.0%	$0	0.0%	0.0	0.0%	$0	0.0%
Total (Actual)	**4,006.0**	**$18,773,854**	**3,999.6**	**$19,634,432**	**878.2**	**$4,510,609**	**(414.1)**	**2.0%**	**($1,745,317)**	**8.6%**	**(498.5)**	**(3.8%)**	**($2,530,750)**	**(3.2%)**

(*) Sales figures reported are as of the close of billing for that period and do not reflect final financial amounts. Budgeted amounts are used prior to actual figures being available for comparative purposes

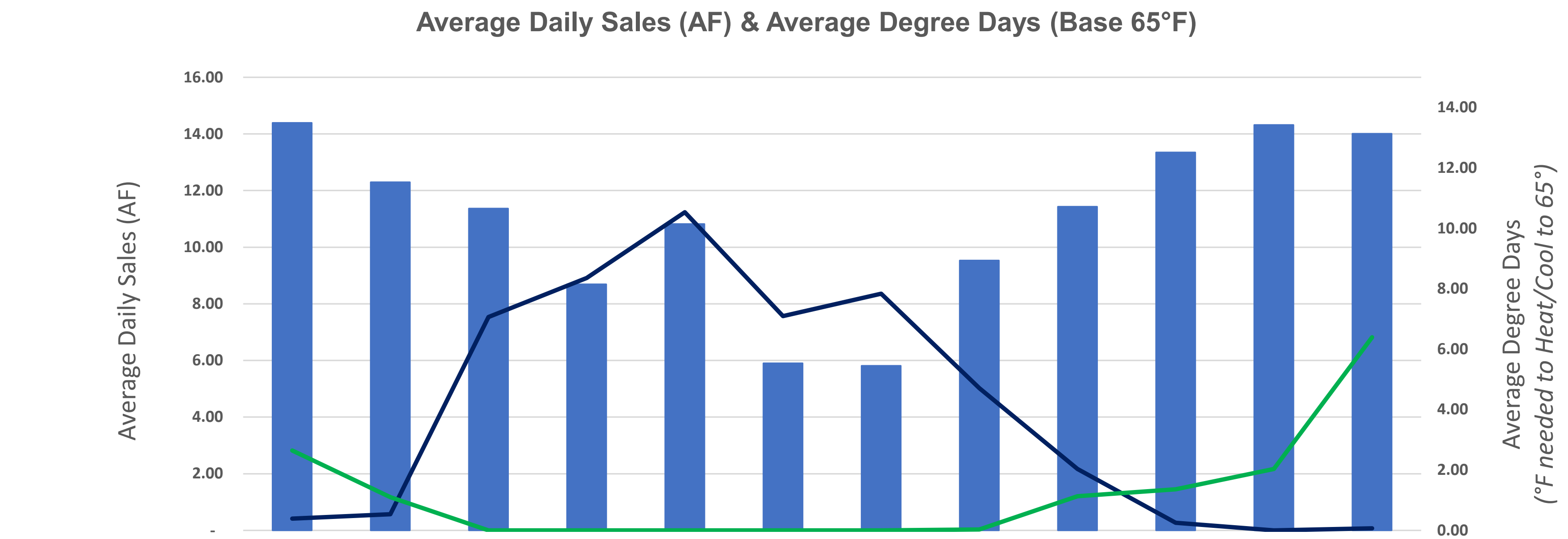
25.08_STAFF Sales Analysis & Graph Data

MONTH ENDING 8/31/2025



	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25
Sales (AF)	432	381	341	269	335	165	180	286	354	400	444	434
Average Temp	67.4	65.6	57.7	56.1	54.8	57.1	57.4	60.2	64.1	66.1	67.3	71.2

MONTH ENDING 8/31/2025



	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25
AVG Daily Sales (AF)	14.39	12.30	11.37	8.69	10.82	5.90	5.81	9.53	11.43	13.35	14.32	14.01
AVG Heating Degree Days	0.39	0.53	7.06	8.35	10.53	7.10	7.83	4.71	2.03	0.25	0.00	0.07
AVG Cooling Degree Days	2.65	1.10	0.00	0.00	0.00	0.00	0.00	0.03	1.13	1.36	2.03	6.39

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MONTECITO WATER DISTRICT
MEMORANDUM

SECTION: **3-C**

DATE: **SEPTEMBER 11, 2025**

TO: **FINANCE COMMITTEE**

FROM: **BUSINESS MANAGER**

SUBJECT: **REVIEW OF MONTHLY RECONCILIATIONS FOR JULY 2025 & AUGUST 2025**

RECOMMENDATION:

For information and discussion only.

BACKGROUND:

In accounting, reconciliation refers to the process of ensuring that two sets of records agree.

A bank reconciliation is the process of matching the balances in an entity's accounting records for a cash account to the corresponding information on a bank statement. The goal of this process is to determine any differences between the two, and to book changes to the accounting records as appropriate so that the correct amount is reported in the general ledger.

The reconciliation of bank accounts in a timely manner is a key component of good controls over cash, and is necessary to ensure that:

1. All receipts and disbursements are recorded, which is an essential process for ensuring complete and accurate monthly financial statements;
2. Checks are clearing the bank in a reasonable timeframe;
3. Items reconciled are appropriate and are being recorded;
4. Fraudulent claims can be discovered and investigated; and
5. Reconciled cash balance agrees to the general ledger cash balance.

Each month, staff prepares a reconciliation of the District's cash accounts. The District's Financial Analyst receives bank statements at the close of each month and reconciles each bank account within a 10-day period of prior month end. The District's Business Manager reviews and signs off on the completed reconciliation reports to ensure that there are no questionable transactions and that any follow-up action, if needed, was appropriately taken.

In keeping with the recommendation of the District's auditor, Nigro & Nigro, PC, a copy of each bank reconciliation is then provided to the District's Finance Committee for further review of any exceptional or outstanding items.

Included in this financial package are the completed bank reconciliation reports and listings of any exceptional or outstanding items for the District's cash accounts held by American Riviera Bank.

ATTACHMENTS:

1. 7/31/2025 Bank Statement Register – American Riviera Checking ****1738
2. 8/31/2025 Bank Statement Register – American Riviera Checking ****1738
3. 7/31/2025 Bank Statement Register – American Riviera Money Market ****1078
4. 8/31/2025 Bank Statement Register – American Riviera Money Market ****1078
5. 7/31/2025 Bank Statement Register – Charles Schwab Investment Account ****6690
6. 8/31/2025 Bank Statement Register – Charles Schwab Investment Account ****6690

Bank Statement Register

Montecito Water District CA

1738 MWD ARB Checking

Period 7/1/2025 - 7/31/2025

Packet: BRPKT00166

Bank Statement		General Ledger	
Beginning Balance	6,092,570.12	Account Balance	5,797,692.22
Plus Debits	2,518,630.51	Less Outstanding Debits	12,447.45
Less Credits	2,147,963.11	Plus Outstanding Credits	677,992.75
Adjustments	0.00	Adjustments	0.00
Ending Balance	6,463,237.52	Adjusted Account Balance	6,463,237.52

Statement Ending Balance	6,463,237.52
Bank Difference	0.00
General Ledger Difference	0.00

CASH BALANCE CONSISTS OF THE FOLLOWING GENERAL LEDGER ACCOUNTS

01-1012-000-00	Restricted CIP Funds
01-1025-000-00	American Riviera CHK 1738 (MWD)
02-1025-000-00	American Riviera Bank
021-1025-000-00	American Riviera Ckng 1738
05-1025-000-00	American Riviera Ckng 1738
06-1025-000-00	American Riviera Ckng 1738 (F025 Highline)

Cleared Deposits

Item Date	Reference	Item Type	Description	Amount
06/28/2025	DEP0012255	Deposit	Utility Payment Packet UBPKT04253	4,141.74
06/29/2025	DEP0012257	Deposit	Utility Payment Packet UBPKT04254	2,479.72
06/30/2025	DEP0012261	Deposit	Utility Payment Packet UBPKT04257	24,090.75
07/01/2025	DEP0012281	Deposit	Utility Payment Packet UBPKT04265	2,873.48
07/01/2025	DEP0012293	Deposit	Utility Payment Packet UBPKT04271	3,327.65
07/02/2025	DEP0012283	Deposit	Utility Payment Packet UBPKT04266	3,256.01
07/02/2025	DEP0012295	Deposit	Utility Payment Packet UBPKT04272	20,810.42
07/02/2025	DEP0012301	Deposit	Utility Reverse Payment Packet UBPKT0427	-6.52
07/03/2025	DEP0012285	Deposit	Utility Payment Packet UBPKT04267	47,332.39
07/04/2025	DEP0012287	Deposit	Utility Payment Packet UBPKT04268	9,934.38
07/05/2025	DEP0012289	Deposit	Utility Payment Packet UBPKT04269	1,555.75
07/06/2025	DEP0012291	Deposit	Utility Payment Packet UBPKT04270	6,799.59
07/07/2025	DEP0012297	Deposit	Utility Payment Packet UBPKT04274	17,150.33
07/07/2025	DEP0012299	Deposit	Utility Payment Packet UBPKT04275	13,828.95
07/07/2025	DEP0012313	Deposit	CLPKT01807 BG:EFT	840.08
07/08/2025	DEP0012303	Deposit	Utility Payment Packet UBPKT04277	24,931.51
07/08/2025	DEP0012309	Deposit	CLPKT01805 BG:REG	231.00
07/08/2025	DEP0012311	Deposit	CLPKT01806 BG:REG	6,004.29
07/09/2025	DEP0012305	Deposit	Utility Payment Packet UBPKT04278	16,673.16
07/09/2025	DEP0012307	Deposit	Utility Payment Packet UBPKT04279	6,528.16

Cleared Deposits

Item Date	Reference	Item Type	Description	Amount
07/09/2025	DEP0012315	Deposit	CLPKT01808 BG:REG	200.00
07/09/2025	DEP0012326	Deposit	CLPKT01810 BG:REG	328.00
07/10/2025	DEP0012324	Deposit	CLPKT01809 BG:REG	2,185.98
07/10/2025	DEP0012328	Deposit	CLPKT01811 BG:REG	183.75
07/10/2025	DEP0012336	Deposit	Utility Payment Packet UBPKT04282	8,176.95
07/11/2025	DEP0012330	Deposit	CLPKT01812 BG:EFT	315.94
07/11/2025	DEP0012332	Deposit	CLPKT01813 BG:REG	645.00
07/11/2025	DEP0012334	Deposit	CLPKT01814 BG:REG	1,817.04
07/11/2025	DEP0012349	Deposit	Utility Payment Packet UBPKT04284	7,794.96
07/11/2025	DEP0012357	Deposit	Utility Payment Packet UBPKT04287	19,279.72
07/12/2025	DEP0012351	Deposit	Utility Payment Packet UBPKT04285	3,132.02
07/13/2025	DEP0012355	Deposit	Utility Payment Packet UBPKT04286	1,428.23
07/14/2025	DEP0012353	Deposit	Utility Payment Packet UBPKT04289	11,644.42
07/14/2025	DEP0012359	Deposit	Utility Payment Packet UBPKT04288	4,970.07
07/14/2025	DEP0012361	Deposit	CLPKT01815 BG:REG	1,160.11
07/14/2025	DEP0012363	Deposit	CLPKT01816 BG:REG	1,069.00
07/14/2025	DEP0012365	Deposit	CLPKT01817 BG:REG	43,139.15
07/14/2025	DEP0012367	Deposit	CLPKT01818 BG:EFT	10,441.20
07/15/2025	DEP0012369	Deposit	CLPKT01819 BG:EFT	687.73
07/15/2025	DEP0012375	Deposit	CLPKT01820 BG:REG	63.89
07/15/2025	DEP0012377	Deposit	CLPKT01821 BG:REG	659.09
07/15/2025	DEP0012379	Deposit	Utility Payment Packet UBPKT04294	7,950.14
07/15/2025	DEP0012381	Deposit	Utility Payment Packet UBPKT04295	151,282.41
07/16/2025	DEP0012388	Deposit	CLPKT01822 BG:REG	235.79
07/16/2025	DEP0012390	Deposit	CLPKT01823 BG:REG	645.00
07/16/2025	DEP0012392	Deposit	CLPKT01824 BG:REG	5,417.86
07/16/2025	DEP0012394	Deposit	Utility Payment Packet UBPKT04298	19,826.61
07/16/2025	DEP0012396	Deposit	Utility Payment Packet UBPKT04299	37,086.58
07/17/2025	DEP0012403	Deposit	CLPKT01825 BG:REG	3,000.00
07/17/2025	DEP0012405	Deposit	CLPKT01826 BG:REG	57.93
07/17/2025	DEP0012409	Deposit	Utility Payment Packet UBPKT04300	4,578.04
07/17/2025	DEP0012411	Deposit	Utility Payment Packet UBPKT04301	45,144.61
07/18/2025	DEP0012407	Deposit	CLPKT01827 BG:REG	485.04
07/18/2025	DEP0012421	Deposit	Utility Payment Packet UBPKT04302	9,359.03
07/19/2025	DEP0012423	Deposit	Utility Payment Packet UBPKT04303	2,538.95
07/20/2025	DEP0012425	Deposit	Utility Payment Packet UBPKT04304	1,508,196.35
07/21/2025	DEP0012427	Deposit	Utility Payment Packet UBPKT04306	9,969.33
07/21/2025	DEP0012429	Deposit	Utility Payment Packet UBPKT04307	31,063.10
07/22/2025	DEP0012431	Deposit	CLPKT01828 BG:REG	5,566.78
07/22/2025	DEP0012433	Deposit	CLPKT01829 BG:REG	645.00
07/22/2025	DEP0012435	Deposit	CLPKT01830 BG:REG	33,965.00
07/22/2025	DEP0012448	Deposit	CLPKT01831 BG:REG	1,184.26
07/22/2025	DEP0012458	Deposit	Utility Payment Packet UBPKT04308	23,180.35
07/22/2025	DEP0012460	Deposit	Utility Payment Packet UBPKT04309	7,097.22
07/22/2025	DEP0012462	Deposit	Utility Reverse Payment Packet UBPKT0431	-460.82

Cleared Deposits

Item Date	Reference	Item Type	Description	Amount
07/23/2025	DEP0012450	Deposit	CLPKT01832 BG:REG	494.94
07/23/2025	DEP0012452	Deposit	CLPKT01833 BG:REG	645.00
07/23/2025	DEP0012454	Deposit	CLPKT01834 BG:REG	328.00
07/23/2025	DEP0012456	Deposit	CLPKT01835 BG:REG	645.00
07/23/2025	DEP0012464	Deposit	Utility Payment Packet UBPKT04312	8,285.53
07/24/2025	DEP0012474	Deposit	CLPKT01836 BG:REG	427.40
07/24/2025	DEP0012476	Deposit	Utility Reverse Payment Packet UBPKT0431	-6,730.21
07/24/2025	DEP0012478	Deposit	Utility Payment Packet UBPKT04314	46,640.18
07/24/2025	DEP0012480	Deposit	Utility Payment Packet UBPKT04315	6,948.17
07/25/2025	DEP0012482	Deposit	Utility Payment Packet UBPKT04317	3,745.63
07/25/2025	DEP0012488	Deposit	Utility Payment Packet UBPKT04320	50,937.54
07/25/2025	DEP0012535	Deposit	CLPKT01846 BG:REG	465.43
07/25/2025	DEP0012537	Deposit	CLPKT01847 BG:EFT	104.80
07/26/2025	DEP0012484	Deposit	Utility Payment Packet UBPKT04318	4,385.71
07/27/2025	DEP0012486	Deposit	Utility Payment Packet UBPKT04319	2,293.08
07/28/2025	DEP0012490	Deposit	Utility Payment Packet UBPKT04321	9,867.04
07/28/2025	DEP0012492	Deposit	Utility Payment Packet UBPKT04322	49,466.16
07/28/2025	DEP0012549	Deposit	Utility Reverse Payment Packet UBPKT0432	-718.77
07/29/2025	DEP0012495	Deposit	Utility Payment Packet UBPKT04323	4,753.88
07/30/2025	DEP0012523	Deposit	CLPKT01840 BG:REG	131.71
07/30/2025	DEP0012551	Deposit	Utility Payment Packet UBPKT04329	14,524.33
07/30/2025	DEP0012553	Deposit	Utility Payment Packet UBPKT04330	33,215.46
07/31/2025	DEP0012519	Deposit	CLPKT01838 BG:REG	5,244.17
07/31/2025	DEP0012521	Deposit	CLPKT01839 BG:REG	12,402.08
07/31/2025	DEP0012525	Deposit	CLPKT01841 BG:REG	3,241.44
07/31/2025	DEP0012527	Deposit	CLPKT01842 BG:REG	6,437.76
07/31/2025	DEP0012529	Deposit	CLPKT01843 BG:REG	5,419.66
07/31/2025	DEP0012531	Deposit	CLPKT01844 BG:REG	1,943.67
07/31/2025	DEP0012533	Deposit	CLPKT01845 BG:REG	3,000.00
07/31/2025	DEP0012539	Deposit	CLPKT01848 BG:REG	806.99
07/31/2025	DEP0012541	Deposit	CLPKT01849 BG:REG	328.00
07/31/2025	DEP0012543	Deposit	CLPKT01850 BG:REG	328.00
07/31/2025	DEP0012545	Deposit	CLPKT01851 BG:REG	235.68
			Total Cleared Deposits (98)	2,510,363.11

Cleared Checks

Item Date	Reference	Item Type	Description	Amount
04/01/2025	12860	Check	UPS	-98.69
04/01/2025	12863	Check	WESTMONT COLLEGE	-2,700.00
04/15/2025	12939	Check	UPS	-92.18
05/15/2025	13065	Check	ENNISBROOK OWNERS ASSOCIATION	-950.00
05/15/2025	13070	Check	LASH CONSTRUCTION INC.	-291.34
05/15/2025	13087	Check	SOAP MAN	-397.87

Cleared Checks

Item Date	Reference	Item Type	Description	Amount
05/15/2025	13098	Check	UPS	-17.33
06/03/2025	13157	Check	SOAP MAN	-452.12
06/12/2025	13197	Check	AQUA-METRIC SALES COMPANY	-35.12
06/12/2025	13216	Check	CWEA-TCP	-350.00
06/12/2025	13237	Check	MOUNTAIN VIEW LANDSCAPING	-4,700.00
06/12/2025	13242	Check	RAYNE OF SANTA BARBARA	-440.00
06/12/2025	13254	Check	SHORELINE WELDING, INC	-1,260.00
06/12/2025	13256	Check	SOAP MAN	-200.31
06/12/2025	13281	Check	SPECIALTY TOOL & BOLT	-141.21
06/12/2025	13283	Check	SWRCB-DWOCP	-205.00
06/12/2025	13284	Check	SWRCB-DWOCP	-120.00
06/12/2025	13290	Check	UPS	-60.21
06/27/2025	13303	Check	CALPERS	-5,213.35
06/27/2025	13304	Check	ANTHEM BLUE CROSS	-420.93
06/27/2025	13305	Check	ANTHEM BLUE CROSS	-420.93
06/27/2025	13306	Check	COX COMMUNICATIONS	-147.91
06/27/2025	13307	Check	FRONTIER	-211.44
06/27/2025	13308	Check	FRONTIER	-43.19
06/27/2025	13309	Check	SOUTHERN CALIF EDISON CO ..4710	-992.56
06/27/2025	13310	Check	SOUTHERN CALIF EDISON CO ..9560	-35.54
07/02/2025	13312	Check	Union Engineering Company	-496.24
07/10/2025	13313	Check	CALPERS	-5,184.74
07/10/2025	13314	Check	ACWA-JPIA	-15,545.27
07/10/2025	13315	Check	ACWA-JPIA	-52,322.32
07/10/2025	13316	Check	ACWA-JPIA	-52,380.25
07/10/2025	13317	Check	AM CONSERVATION GROUP	-1,221.36
07/10/2025	13318	Check	AMAZON CAPITAL SERVICES, INC	-330.25
07/10/2025	13319	Check	A-OK POWER EQUIPMENT	-68.71
07/10/2025	13320	Check	AQUA-FLO SUPPLY	-95.55
07/10/2025	13321	Check	AQUATIC INFORMATICS, INC	-5,451.60
07/10/2025	13322	Check	AT&T MOBILITY	-1,244.80
07/10/2025	13323	Check	AUTOMATION DIRECT, INC.	-357.73
07/10/2025	13324	Check	BANK UP CORPORATION	-1,625.44
07/10/2025	13325	Check	BLUE EARTH LABS, LLC	-550.00
07/10/2025	13326	Check	BLUE-WHITE INDUSTRIES	-614.38
07/10/2025	13327	Check	BOONE PRINTING AND GRAPHICS, INC.	-177.75
07/10/2025	13328	Check	BRENNTAG PACIFIC INC	-5,613.25
07/10/2025	13329	Check	BRIAN BANKS	-62.50
07/10/2025	13330	Check	CalDesal	-5,000.00
07/10/2025	13331	Check	CALIFORNIA ELECTRIC SUPPLY	-378.31
07/10/2025	13332	Check	CALIFORNIA WATER EFFICIENCY PARTNER:	-25,000.00
07/10/2025	13333	Check	CALPERS	-594,810.33
07/10/2025	13334	Check	CANON FINANCIAL SERVICES, INC.	-1,553.00
07/10/2025	13335	Check	CARPINTERIA VALLEY WATER DISTRICT	-1,650.69
07/10/2025	13336	Check	CITY OF SANTA BARBARA	-572,742.00

Cleared Checks

Item Date	Reference	Item Type	Description	Amount
07/10/2025	13337	Check	COASTLINE EQUIPMENT	-218.46
07/10/2025	13338	Check	COMPUVISION	-14,821.28
07/10/2025	13339	Check	COUNTY OF SANTA BARBARA	-20,810.00
07/10/2025	13340	Check	COUNTY OF SANTA BARBARA WATER AGEN	-30,000.00
07/10/2025	13341	Check	COUNTY OF SB PLANNING & DEVELOPMEN	-671.60
07/10/2025	13342	Check	COX COMMUNICATIONS	-72.54
07/10/2025	13343	Check	COX COMMUNICATIONS	-289.09
07/10/2025	13344	Check	D & H WATER SYSTEMS	-726.73
07/10/2025	13345	Check	DEPARTMENT OF WATER RESOURCES	-77,121.00
07/10/2025	13346	Check	DOCUPRODUCTS	-194.46
07/10/2025	13347	Check	ECHO COMMUNICATIONS	-299.30
07/10/2025	13348	Check	FEDEX	-32.80
07/10/2025	13349	Check	FERGUSON WATERWORKS #1083	-4,842.98
07/10/2025	13350	Check	FGL ENVIRONMENTAL	-4,739.00
07/10/2025	13352	Check	FIELDMAN, ROLAPP & ASSOCIATES	-3,582.70
07/10/2025	13353	Check	FUEL SMART SB	-3,083.95
07/10/2025	13354	Check	GOLDSTREET DESIGN AGENCY, INC.	-1,425.00
07/10/2025	13355	Check	GRAINGER INC.	-3,391.87
07/10/2025	13356	Check	GSI WATER SOLUTIONS, INC.	-1,203.55
07/10/2025	13357	Check	HACH COMPANY	-904.40
07/10/2025	13358	Check	HAMNER, JEWELL & ASSOCIATES	-4,624.98
07/10/2025	13359	Check	HARRINGTON INDUSTRIAL	-290.51
07/10/2025	13360	Check	HydroCorp, LLC	-5,499.00
07/10/2025	13361	Check	INFOSEND	-4,401.93
07/10/2025	13362	Check	IRON MOUNTAIN	-631.83
07/10/2025	13364	Check	LOWE'S BUSINESS ACCOUNT	-95.46
07/10/2025	13365	Check	MACRO AUTOMATICS CORPORATION	-7,439.34
07/10/2025	13366	Check	MARBORG DISPOSAL CO.	-901.70
07/10/2025	13367	Check	MCCORMIX CORP.	-826.88
07/10/2025	13368	Check	MILPAS RENTAL, INC.	-249.48
07/10/2025	13369	Check	MISSION LINEN SUPPLY	-1,539.94
07/10/2025	13370	Check	MONTECITO FIRE PROTECTION DISTRICT	-2,115.40
07/10/2025	13371	Check	MONTECITO JOURNAL	-1,440.10
07/10/2025	13372	Check	MONTECITO VILLAGE HARDWARE	-145.47
07/10/2025	13373	Check	MOUNTAIN VIEW LANDSCAPING	-4,700.00
07/10/2025	13374	Check	NORTHERN SAFETY CO INC	-162.45
07/10/2025	13375	Check	O'REILLY	-111.00
07/10/2025	13376	Check	PERMACOLOR, INC.	-327.00
07/10/2025	13377	Check	PITNEY BOWES	-401.00
07/10/2025	13378	Check	RAFTELIS	-12,837.50
07/10/2025	13379	Check	RAYNE OF SANTA BARBARA	-440.00
07/10/2025	13381	Check	S.B. HOME IMPR CNTR	-40.59
07/10/2025	13382	Check	SAFETY-KLEEN SYSTEMS INC	-133.75
07/10/2025	13383	Check	SAGINAW CONTROL & ENGINEERING	-899.02
07/10/2025	13385	Check	SANSUM CLINIC OCCUPATIONAL MEDICINI	-916.00

Cleared Checks

Item Date	Reference	Item Type	Description	Amount
07/10/2025	13386	Check	SATCOM DIRECT INC	-55.00
07/10/2025	13387	Check	SEARLE CREATIVE GROUP, LLC	-1,312.50
07/10/2025	13388	Check	SECUREPRO, INC.	-337.50
07/10/2025	13389	Check	SITEONE LANDSCAPE SUPPLY, LLC	-78.61
07/10/2025	13390	Check	SMARDAN HATCHER CO.	-362.82
07/10/2025	13391	Check	SOAP MAN	-337.36
07/10/2025	13392	Check	SOCIAL AND ENVIROMENTAL ENTREPRENE	-7,800.00
07/10/2025	13393	Check	SOUTHERN CALIF EDISON CO ..0049	-152.43
07/10/2025	13394	Check	SOUTHERN CALIF EDISON CO ..0181	-1,588.28
07/10/2025	13395	Check	SOUTHERN CALIF EDISON CO ..0421	-112.98
07/10/2025	13396	Check	SOUTHERN CALIF EDISON CO ..0784	-286.44
07/10/2025	13397	Check	SOUTHERN CALIF EDISON CO ..1093	-3,914.69
07/10/2025	13398	Check	SOUTHERN CALIF EDISON CO ..2790	-2,861.84
07/10/2025	13399	Check	SOUTHERN CALIF EDISON CO ..2891	-2,496.38
07/10/2025	13400	Check	SOUTHERN CALIF EDISON CO ..2915	-619.88
07/10/2025	13401	Check	SOUTHERN CALIF EDISON CO ..2992	-6,929.99
07/10/2025	13402	Check	SOUTHERN CALIF EDISON CO ..3093	-8,906.25
07/10/2025	13403	Check	SOUTHERN CALIF EDISON CO ..3295	-7,775.23
07/10/2025	13404	Check	SOUTHERN CALIF EDISON CO ..4181	-1,685.29
07/10/2025	13405	Check	SOUTHERN CALIF EDISON CO ..4457	-1,769.29
07/10/2025	13406	Check	SOUTHERN CALIF EDISON CO ..5223	-106.05
07/10/2025	13407	Check	SOUTHERN CALIF EDISON CO ..5728	-612.23
07/10/2025	13408	Check	SOUTHERN CALIF EDISON CO ..9863	-205.69
07/10/2025	13409	Check	SOUTHERN CALIF GAS CO	-27.19
07/10/2025	13410	Check	STANDARD INSURANCE COMPANY	-5,389.38
07/10/2025	13411	Check	STAPLES	-677.31
07/10/2025	13412	Check	SUN PACIFIC SOLAR ELECTRIC, INC	-14,100.00
07/10/2025	13413	Check	THE WHARF	-795.82
07/10/2025	13414	Check	TRAFFIC TECHNOLOGIES LLC	-857.61
07/10/2025	13415	Check	UNDERGROUND SERVICE ALRT	-310.63
07/10/2025	13416	Check	UNITED HEALTHCARE INSURANCE COMPAN	-389.75
07/10/2025	13417	Check	UPS	-19.67
07/10/2025	13418	Check	VULCAN MATERIALS COMPANY	-444.02
07/10/2025	13419	Check	WANGER JONES HELSLEY PC	-4,312.69
07/10/2025	13420	Check	WATKINS FENCE COMPANY LLC	-16,789.00
07/10/2025	13421	Check	WENDELSTEIN LAW GROUP PC	-19,452.00
07/10/2025	13422	Check	WESTERN WATER WORKS	-941.42
07/10/2025	13423	Check	WOOD RODGERS, INC.	-435.00
07/10/2025	13424	Check	WORKSITE SOLUTIONS	-557.07
07/10/2025	13425	Check	ZORO TOOLS, INC.	-72.89
07/10/2025	13426	Check	ZWORLD GIS, LLC	-2,550.00
07/10/2025	13427	Check	TETRA TECH, INC	-27,804.50
07/10/2025	13428	Check	WATER SYSTEMS CONSULTING, INC	-5,256.45
07/10/2025	13429	Check	WENDELSTEIN LAW GROUP PC	-3,120.00
07/10/2025	13430	Check	WOOD RODGERS, INC.	-14,470.00

Cleared Checks

Item Date	Reference	Item Type	Description	Amount
07/10/2025	13431	Check	WOOD RODGERS, INC.	-3,301.75
07/30/2025	13459	Check	MONTECITO GSA	-27,071.25
07/30/2025	13487	Check	WELLS FARGO BANK	-4,336.08
			Total Cleared Checks (144)	-1,787,862.95

Cleared Other

Item Date	Reference	Item Type	Description	Amount
06/16/2025	DFT0001872	Bank Draft	BENEFLEX INC	-1,610.00
06/16/2025	DFT0001873	Bank Draft	CALPERS	-4,259.69
06/16/2025	DFT0001874	Bank Draft	CALPERS	-7,718.07
06/16/2025	DFT0001875	Bank Draft	CALPERS	-5,827.60
06/16/2025	DFT0001876	Bank Draft	CALPERS	-5,094.25
06/16/2025	DFT0001877	Bank Draft	CALPERS	-823.59
06/16/2025	DFT0001880	Bank Draft	LINCOLN FINANCIAL GROUP	-1,288.00
06/16/2025	DFT0001881	Bank Draft	SANTA BARBARA COUNTY EMPLOYEE ASS.	-558.72
06/30/2025	DFT0001889	Bank Draft	BENEFLEX INC	-1,610.00
06/30/2025	DFT0001890	Bank Draft	CALPERS	-4,160.80
06/30/2025	DFT0001891	Bank Draft	CALPERS	-7,533.57
06/30/2025	DFT0001892	Bank Draft	CALPERS	-4,912.06
06/30/2025	DFT0001893	Bank Draft	CALPERS	-4,352.12
06/30/2025	DFT0001894	Bank Draft	CALPERS	-635.98
06/30/2025	DFT0001895	Bank Draft	COLONIAL LIFE PROCESSING CENTER	-313.83
06/30/2025	DFT0001896	Bank Draft	LINCOLN FINANCIAL GROUP	-1,288.00
06/30/2025	DFT0001897	Bank Draft	SANTA BARBARA COUNTY EMPLOYEE ASS.	-558.72
06/30/2025	MISC0000473	Miscellaneous	Break out June 2025 Month-End EPX Batch	-4,591.25
07/14/2025	DFT0001908	Bank Draft	BENEFLEX INC	-1,610.00
07/14/2025	DFT0001912	Bank Draft	PAYLOCITY CORPORATION	-11,116.89
07/14/2025	DFT0001913	Bank Draft	PAYLOCITY CORPORATION	-656.70
07/14/2025	DFT0001918	Bank Draft	PAYLOCITY CORPORATION	-172.30
07/14/2025	DFT0001919	Bank Draft	PAYLOCITY CORPORATION	-81,269.95
07/14/2025	DFT0001920	Bank Draft	PAYLOCITY CORPORATION	-33,743.18
07/14/2025	DFT0001921	Bank Draft	PAYLOCITY CORPORATION	-9,498.40
07/14/2025	DFT0001922	Bank Draft	PAYLOCITY CORPORATION	-925.18
07/14/2025	DFT0001923	Bank Draft	PAYLOCITY CORPORATION	-69.59
07/15/2025	DFT0001907	Bank Draft Reversal	COMPUVISION	243.08
07/22/2025	DFT0001924	Bank Draft Reversal	IBS OF SIERRA MADRE	108.00
07/28/2025	DFT0001929	Bank Draft	PAYLOCITY CORPORATION	-11,350.87
07/28/2025	DFT0001930	Bank Draft	PAYLOCITY CORPORATION	-675.54
07/28/2025	DFT0001935	Bank Draft	PAYLOCITY CORPORATION	-454.39
07/28/2025	DFT0001937	Bank Draft	PAYLOCITY CORPORATION	-85,279.22
07/28/2025	DFT0001938	Bank Draft	PAYLOCITY CORPORATION	-38,252.54
07/28/2025	DFT0001939	Bank Draft	PAYLOCITY CORPORATION	-10,172.57
07/28/2025	DFT0001940	Bank Draft	PAYLOCITY CORPORATION	-382.40

Cleared Other

Item Date	Reference	Item Type	Description	Amount
07/28/2025	DFT0001941	Bank Draft	PAYLOCITY CORPORATION	-58.83
07/28/2025	DFT0001942	Bank Draft	PAYLOCITY CORPORATION	-27.57
07/28/2025	DFT0001943	Bank Draft	PAYLOCITY CORPORATION	-4.12
07/31/2025	DFT0001944	Bank Draft	EPX	-9,327.35
			Total Cleared Other (40)	-351,832.76

Outstanding Deposits

Item Date	Reference	Item Type	Description	Amount
07/31/2025	DEP0012547	Deposit	CLPKT01852 BG:REG	1,463.54
07/31/2025	DEP0012555	Deposit	Utility Payment Packet UBPKT04331	10,983.91
			Total Outstanding Deposits (2)	12,447.45

Outstanding Checks

Item Date	Reference	Item Type	Description	Amount
06/02/2025	13173	Check	Stregan Group	-802.00
06/11/2025	13174	Check	David Sandy Boyd	-207.13
06/11/2025	13177	Check	Jennifer Rapp	-10.48
06/11/2025	13182	Check	Lyndona Perkins	-0.56
06/11/2025	13185	Check	Lisa Moy	-1,092.45
06/11/2025	13188	Check	Lauren Boldebuck	-1,507.10
06/11/2025	13192	Check	Nancy Delu	-1,388.05
06/25/2025	13176	Check	Thomas Zweber	-0.44
07/02/2025	13311	Check	William D Santoro	-21.25
07/10/2025	13363	Check	KAYUGA SOLUTIONS, INC.	-15,000.00
07/10/2025	13380	Check	S.B. CO AIR POLLUTION CNTRL DISTRICT	-1,732.30
07/10/2025	13384	Check	SAMANTHA CARRINGTON	-1,943.67
07/24/2025	13432	Check	CALPERS	-5,318.16
07/30/2025	13433	Check	AMAZON CAPITAL SERVICES, INC	-108.78
07/30/2025	13434	Check	CACHUMA CONSERV RELEASE BOARD	-47,615.00
07/30/2025	13435	Check	CACHUMA OPERATIONS & MAINTENANCE E	-218,355.00
07/30/2025	13436	Check	CALIFORNIA ELECTRIC SUPPLY	-60.23
07/30/2025	13437	Check	CANON FINANCIAL SERVICES, INC.	-1,553.00
07/30/2025	13438	Check	CHARLES P. CROWLEY CO INC	-4,626.12
07/30/2025	13439	Check	COMPUVISION	-6,739.50
07/30/2025	13440	Check	COSB PUBLIC WORKS - TRANSPORTATION	-378.00
07/30/2025	13441	Check	COX COMMUNICATIONS	-409.09
07/30/2025	13442	Check	DUDEK	-4,040.25
07/30/2025	13443	Check	ERROL L. MONTGOMERY & ASSOCIATES IN	-13,242.25
07/30/2025	13444	Check	FEDEX	-33.14
07/30/2025	13445	Check	FGL ENVIRONMENTAL	-1,793.00
07/30/2025	13446	Check	FRONTIER	-43.19
07/30/2025	13447	Check	FRONTIER	-207.43

Outstanding Checks

Item Date	Reference	Item Type	Description	Amount
07/30/2025	13448	Check	GOLETA VALLEY PAINT	-209.77
07/30/2025	13449	Check	GRAINGER INC.	-208.79
07/30/2025	13450	Check	HAMNER, JEWELL & ASSOCIATES	-1,598.50
07/30/2025	13451	Check	HOME DEPOT CREDIT SERVICES	-243.59
07/30/2025	13452	Check	INDUCTIVE AUTOMATION	-2,996.40
07/30/2025	13453	Check	INFOSEND	-3,032.31
07/30/2025	13454	Check	ITRON, INC	-4,329.69
07/30/2025	13455	Check	MARBORG DISPOSAL CO.	-1,813.85
07/30/2025	13456	Check	MARTHA S. LANGE	-1,813.30
07/30/2025	13457	Check	MEDICARE PREMIUM COLLECTION CENTER	-555.00
07/30/2025	13458	Check	MISSION LINEN SUPPLY	-458.36
07/30/2025	13460	Check	MONTECITO VILLAGE HARDWARE	-37.68
07/30/2025	13461	Check	NEOGEN CORPORATION	-1,063.67
07/30/2025	13462	Check	O'REILLY	-470.13
07/30/2025	13463	Check	PARADISE CHEVROLET	-65,577.62
07/30/2025	13464	Check	PARADISE CHEVROLET	-65,577.62
07/30/2025	13465	Check	RAUCH COMMUNICATION	-454.00
07/30/2025	13466	Check	RINCON CONSULTANTS, INC	-1,005.00
07/30/2025	13467	Check	S.B. HOME IMPR CNTR	-185.56
07/30/2025	13468	Check	SEARLE CREATIVE GROUP, LLC	-2,178.75
07/30/2025	13469	Check	SECUREPRO, INC.	-39,502.80
07/30/2025	13470	Check	SMARDAN HATCHER CO.	-337.77
07/30/2025	13471	Check	SOAP MAN	-129.19
07/30/2025	13472	Check	SOUTHERN CALIF EDISON CO ..0377	-190.98
07/30/2025	13473	Check	SOUTHERN CALIF EDISON CO ..1687	-1,072.42
07/30/2025	13474	Check	SOUTHERN CALIF EDISON CO ..3919	-2.03
07/30/2025	13475	Check	SOUTHERN CALIF EDISON CO ..4710	-1,166.31
07/30/2025	13476	Check	SOUTHERN CALIF EDISON CO ..6432	-850.95
07/30/2025	13477	Check	SOUTHERN CALIF EDISON CO ..6830	-1,005.60
07/30/2025	13478	Check	SOUTHERN CALIF EDISON CO ..7543	-485.81
07/30/2025	13479	Check	SOUTHERN CALIF EDISON CO ..8039	-6.94
07/30/2025	13480	Check	SOUTHERN CALIF EDISON CO ..8642	-15.39
07/30/2025	13481	Check	SOUTHERN CALIF EDISON CO ..9554	-309.11
07/30/2025	13482	Check	SOUTHERN CALIF EDISON CO ..9649	-15.44
07/30/2025	13483	Check	SWRCB-DWOCP	-105.00
07/30/2025	13484	Check	UNITED HEALTHCARE INSURANCE COMPAN	-389.75
07/30/2025	13485	Check	USC COMPANIES, INC.	-1,067.40
07/30/2025	13486	Check	WANGER JONES HELSLEY PC	-19,255.88
07/30/2025	13490	Check	WENDELSTEIN LAW GROUP PC	-17,108.70
07/30/2025	13491	Check	WESTWATER RESEARCH LLC	-2,205.00
07/30/2025	13492	Check	WOOD RODGERS, INC.	-13,020.00
07/30/2025	13493	Check	ZENNER USA, INC.	-10,070.62
07/30/2025	13494	Check	HAMNER, JEWELL & ASSOCIATES	-1,167.73
07/30/2025	13495	Check	RINCON CONSULTANTS, INC	-262.50
07/30/2025	13496	Check	TETRA TECH, INC	-22,499.00

Outstanding Checks

Item Date	Reference	Item Type	Description	Amount
07/30/2025	13497	Check	WATER SYSTEMS CONSULTING, INC	-4,112.51
07/30/2025	13498	Check	WENDELSTEIN LAW GROUP PC	-2,256.00
07/30/2025	13499	Check	WOOD RODGERS, INC.	-6,380.00
07/30/2025	13500	Check	WOOD RODGERS, INC.	-2,970.00
			Total Outstanding Checks (77)	-629,997.99

Outstanding Other

Item Date	Reference	Item Type	Description	Amount
07/14/2025	DFT0001909	Bank Draft	CALPERS	-4,843.70
07/14/2025	DFT0001910	Bank Draft	CALPERS	-4,346.47
07/14/2025	DFT0001911	Bank Draft	CALPERS	-628.49
07/14/2025	DFT0001914	Bank Draft	CALPERS	-4,006.07
07/14/2025	DFT0001915	Bank Draft	CALPERS	-7,291.58
07/14/2025	DFT0001916	Bank Draft	LINCOLN FINANCIAL GROUP	-1,288.00
07/14/2025	DFT0001917	Bank Draft	SANTA BARBARA COUNTY EMPLOYEE ASS.	-558.72
07/28/2025	DFT0001925	Bank Draft	BENEFLEX INC	-1,610.00
07/28/2025	DFT0001926	Bank Draft	CALPERS	-5,020.60
07/28/2025	DFT0001927	Bank Draft	CALPERS	-4,508.57
07/28/2025	DFT0001928	Bank Draft	CALPERS	-648.07
07/28/2025	DFT0001931	Bank Draft	CALPERS	-3,967.65
07/28/2025	DFT0001932	Bank Draft	CALPERS	-7,222.48
07/28/2025	DFT0001933	Bank Draft	COLONIAL LIFE PROCESSING CENTER	-209.22
07/28/2025	DFT0001934	Bank Draft	LINCOLN FINANCIAL GROUP	-1,288.00
07/28/2025	DFT0001936	Bank Draft	SANTA BARBARA COUNTY EMPLOYEE ASS.	-557.14
			Total Outstanding Other (16)	-47,994.76

Voided Checks

Item Date	Reference	Item Type	Description	Amount
07/10/2025	13351	Check	Void Check	0.00
07/30/2025	13488	Check	Void Check	0.00
07/30/2025	13489	Check	Void Check	0.00
			Total Voided Checks (3)	0.00

Montecito Water District CA

Bank Statement Register

Transaction Summary

Transaction Type	Count	Outstanding	Cleared	Total
Bank Draft Reversal	2	0.00	351.08	351.08
Bank Draft	53	-47,994.76	-347,592.59	-395,587.35
Check	224	-629,997.99	-1,787,862.95	-2,417,860.94
Deposit	100	12,447.45	2,510,363.11	2,522,810.56
Miscellaneous	1	0.00	-4,591.25	-4,591.25
		-665,545.30	370,667.40	-294,877.90

Bank Statement Register

Montecito Water District CA

1738 MWD ARB Checking

Period 8/1/2025 - 8/31/2025

Packet: BRPKT00171

Bank Statement		General Ledger	
Beginning Balance	6,463,237.52	Account Balance	9,838,168.26
Plus Debits	4,777,099.99	Less Outstanding Debits	28,121.99
Less Credits	1,407,321.73	Plus Outstanding Credits	22,969.51
Adjustments	0.00	Adjustments	0.00
Ending Balance	9,833,015.78	Adjusted Account Balance	9,833,015.78

Statement Ending Balance	9,833,015.78
Bank Difference	0.00
General Ledger Difference	0.00

CASH BALANCE CONSISTS OF THE FOLLOWING GENERAL LEDGER ACCOUNTS

01-1012-000-00	Restricted CIP Funds
01-1025-000-00	American Riviera CHK 1738 (MWD)
02-1025-000-00	American Riviera Bank
021-1025-000-00	American Riviera Ckng 1738
05-1025-000-00	American Riviera Ckng 1738
06-1025-000-00	American Riviera Ckng 1738 (F025 Highline)

Cleared Deposits

Item Date	Reference	Item Type	Description	Amount
07/31/2025	DEP0012547	Deposit	CLPKT01852 BG:REG	1,463.54
07/31/2025	DEP0012555	Deposit	Utility Payment Packet UBPKT04331	10,983.91
08/01/2025	DEP0012563	Deposit	Utility Payment Packet UBPKT04337	10,207.56
08/01/2025	DEP0012567	Deposit	Utility Payment Packet UBPKT04339	29,390.35
08/03/2025	DEP0012565	Deposit	Utility Payment Packet UBPKT04338	283.02
08/04/2025	DEP0012569	Deposit	Utility Payment Packet UBPKT04340	13,691.63
08/04/2025	DEP0012571	Deposit	Utility Payment Packet UBPKT04341	63,008.39
08/04/2025	DEP0012599	Deposit	CLPKT01859 BG:REG	645.00
08/05/2025	DEP0012587	Deposit	CLPKT01853 BG:REG	328.00
08/05/2025	DEP0012607	Deposit	Utility Payment Packet UBPKT04342	36,303.80
08/06/2025	DEP0012589	Deposit	CLPKT01854 BG:REG	645.00
08/06/2025	DEP0012591	Deposit	CLPKT01855 BG:REG	328.00
08/06/2025	DEP0012593	Deposit	CLPKT01856 BG:REG	143.08
08/06/2025	DEP0012595	Deposit	CLPKT01857 BG:REG	12,674.48
08/06/2025	DEP0012597	Deposit	CLPKT01858 BG:REG	2,093.46
08/06/2025	DEP0012601	Deposit	CLPKT01860 BG:REG	1,069.00
08/06/2025	DEP0012603	Deposit	Utility Reverse Payment Packet UBPKT0434	-14,390.44
08/06/2025	DEP0012605	Deposit	Utility Payment Packet UBPKT04344	29,463.56
08/07/2025	DEP0012609	Deposit	Utility Payment Packet UBPKT04345	8,062.75
08/07/2025	DEP0012612	Deposit	Utility Payment Packet UBPKT04348	18,885.62

Cleared Deposits

Item Date	Reference	Item Type	Description	Amount
08/08/2025	DEP0012637	Deposit	Utility Payment Packet UBPKT04356	12,904.09
08/08/2025	DEP0012659	Deposit	CLPKT01862 BG:REG	4,588.00
08/08/2025	DEP0012661	Deposit	CLPKT01863 BG:REG	328.00
08/08/2025	DEP0012663	Deposit	CLPKT01864 BG:REG	175.18
08/09/2025	DEP0012639	Deposit	Utility Payment Packet UBPKT04357	7,043.92
08/10/2025	DEP0012641	Deposit	Utility Payment Packet UBPKT04358	12,468.69
08/11/2025	DEP0012643	Deposit	Utility Payment Packet UBPKT04359	6,546.45
08/11/2025	DEP0012645	Deposit	Utility Payment Packet UBPKT04361	11,909.97
08/12/2025	DEP0012647	Deposit	Utility Payment Packet UBPKT04366	6,612.51
08/12/2025	DEP0012665	Deposit	CLPKT01865 BG:REG	328.00
08/12/2025	DEP0012667	Deposit	CLPKT01866 BG:REG	1,069.00
08/12/2025	DEP0012691	Deposit	CLPKT01871 BG:REG	45,318.04
08/12/2025	DEP0012699	Deposit	CLPKT01875 BG:EFT	179.53
08/13/2025	DEP0012649	Deposit	Utility Payment Packet UBPKT04367	68,016.95
08/13/2025	DEP0012651	Deposit	Utility Payment Packet UBPKT04369	6,371.69
08/14/2025	DEP0012653	Deposit	Utility Payment Packet UBPKT04371	31,804.68
08/14/2025	DEP0012655	Deposit	Utility Payment Packet UBPKT04372	23,677.98
08/14/2025	DEP0012669	Deposit	CLPKT01867 BG:REG	2,856.13
08/15/2025	DEP0012657	Deposit	Utility Payment Packet UBPKT04374	202,973.71
08/15/2025	DEP0012671	Deposit	CLPKT01868 BG:REG	2,176.50
08/15/2025	DEP0012673	Deposit	CLPKT01869 BG:REG	328.00
08/15/2025	DEP0012675	Deposit	CLPKT01870 BG:REG	1,721.12
08/15/2025	DEP0012685	Deposit	Utility Payment Packet UBPKT04376	5,097.11
08/16/2025	DEP0012738	Deposit	Utility Payment Packet UBPKT04377	1,636.65
08/18/2025	DEP0012687	Deposit	Utility Payment Packet UBPKT04378	34,330.27
08/18/2025	DEP0012689	Deposit	Utility Payment Packet UBPKT04379	2,211.19
08/19/2025	DEP0012693	Deposit	CLPKT01872 BG:REG	139.38
08/19/2025	DEP0012695	Deposit	CLPKT01873 BG:REG	1,069.00
08/19/2025	DEP0012697	Deposit	CLPKT01874 BG:REG	6,038.44
08/19/2025	DEP0012701	Deposit	CLPKT01876 BG:EFT	129.77
08/19/2025	DEP0012722	Deposit	CLPKT01879 BG:REG	150.00
08/19/2025	DEP0012728	Deposit	CLPKT01882 BG:REG	300.00
08/19/2025	DEP0012740	Deposit	Utility Payment Packet UBPKT04384	8,987.38
08/20/2025	DEP0012718	Deposit	CLPKT01877 BG:REG	328.00
08/20/2025	DEP0012720	Deposit	CLPKT01878 BG:REG	12,830.95
08/20/2025	DEP0012724	Deposit	CLPKT01880 BG:REG	39,855.00
08/20/2025	DEP0012726	Deposit	CLPKT01881 BG:REG	221.94
08/20/2025	DEP0012742	Deposit	Utility Payment Packet UBPKT04385	41,352.14
08/20/2025	DEP0012744	Deposit	Utility Payment Packet UBPKT04386	1,770,147.29
08/21/2025	DEP0012730	Deposit	CLPKT01883 BG:REG	665.41
08/21/2025	DEP0012732	Deposit	CLPKT01884 BG:REG	74.02
08/21/2025	DEP0012734	Deposit	CLPKT01885 BG:REG	328.00
08/21/2025	DEP0012746	Deposit	Utility Payment Packet UBPKT04388	6,410.50
08/21/2025	DEP0012748	Deposit	Utility Payment Packet UBPKT04389	66,675.61
08/22/2025	DEP0012736	Deposit	CLPKT01886 BG:EFT	913.42

Cleared Deposits

Item Date	Reference	Item Type	Description	Amount
08/22/2025	DEP0012766	Deposit	Utility Payment Packet UBPKT04390	5,622.12
08/22/2025	DEP0012782	Deposit	CLPKT01887 BG:REG	328.00
08/22/2025	DEP0012796	Deposit	Utility Payment Packet UBPKT04393	49,307.24
08/23/2025	DEP0012768	Deposit	Utility Payment Packet UBPKT04391	2,650.53
08/24/2025	DEP0012770	Deposit	Utility Payment Packet UBPKT04392	3,146.46
08/25/2025	DEP0012772	Deposit	Utility Payment Packet UBPKT04394	24,397.08
08/25/2025	DEP0012774	Deposit	Utility Payment Packet UBPKT04395	27,155.66
08/25/2025	DEP0012776	Deposit	Utility Reverse Payment Packet UBPKT0439	-7,428.36
08/25/2025	DEP0012784	Deposit	CLPKT01888 BG:REG	460.00
08/25/2025	DEP0012786	Deposit	CLPKT01889 BG:REG	1,026.55
08/26/2025	DEP0012778	Deposit	Utility Payment Packet UBPKT04398	7,492.12
08/26/2025	DEP0012780	Deposit	Utility Payment Packet UBPKT04399	22,077.77
08/26/2025	DEP0012788	Deposit	CLPKT01890 BG:REG	2,903.57
08/26/2025	DEP0012790	Deposit	CLPKT01891 BG:REG	328.00
08/26/2025	DEP0012792	Deposit	CLPKT01892 BG:REG	12,567.88
08/27/2025	DEP0012794	Deposit	CLPKT01893 BG:REG	423.66
08/27/2025	DEP0012809	Deposit	Utility Payment Packet UBPKT04402	14,395.24
08/27/2025	DEP0012815	Deposit	Utility Payment Packet UBPKT04404	14,647.35
08/27/2025	DEP0012819	Deposit	CLPKT01894 BG:REG	307.22
08/28/2025	DEP0012811	Deposit	Utility Reverse Payment Packet UBPKT0440	-1,060.00
08/28/2025	DEP0012813	Deposit	Utility Payment Packet UBPKT04403	6,911.46
08/28/2025	DEP0012817	Deposit	Utility Payment Packet UBPKT04405	18,857.60
08/28/2025	DEP0012821	Deposit	CLPKT01895 BG:REG	4,235.50
08/28/2025	DEP0012823	Deposit	CLPKT01896 BG:REG	775.04
08/28/2025	DEP0012825	Deposit	CLPKT01897 BG:REG	656.00
08/28/2025	DEP0012827	Deposit	CLPKT01898 BG:REG	80.47
08/29/2025	DEP0012840	Deposit	CLPKT01899 BG:REG	3,669.09
08/29/2025	DEP0012842	Deposit	CLPKT01901 BG:REG	526.64
08/29/2025	DEP0012844	Deposit	CLPKT01902 BG:REG	139.38
08/29/2025	DEP0012846	Deposit	CLPKT01903 BG:REG	162.43
08/29/2025	DEP0012850	Deposit	Utility Payment Packet UBPKT04410	38,651.88
08/29/2025	DEP0012860	Deposit	CLPKT01900 BG:EFT	13,571.04
			Total Cleared Deposits (97)	2,943,553.94

Cleared Checks

Item Date	Reference	Item Type	Description	Amount
06/02/2025	13173	Check	Stregan Group	-802.00
06/11/2025	13188	Check	Lauren Boldebuck	-1,507.10
07/02/2025	13311	Check	William D Santoro	-21.25
07/10/2025	13363	Check	KAYUGA SOLUTIONS, INC.	-15,000.00
07/10/2025	13380	Check	S.B. CO AIR POLLUTION CNTRL DISTRICT	-1,732.30
07/10/2025	13384	Check	SAMANTHA CARRINGTON	-1,943.67
07/24/2025	13432	Check	CALPERS	-5,318.16

Cleared Checks

Item Date	Reference	Item Type	Description	Amount
07/30/2025	13433	Check	AMAZON CAPITAL SERVICES, INC	-108.78
07/30/2025	13434	Check	CACHUMA CONSERV RELEASE BOARD	-47,615.00
07/30/2025	13435	Check	CACHUMA OPERATIONS & MAINTENANCE E	-218,355.00
07/30/2025	13436	Check	CALIFORNIA ELECTRIC SUPPLY	-60.23
07/30/2025	13437	Check	CANON FINANCIAL SERVICES, INC.	-1,553.00
07/30/2025	13438	Check	CHARLES P. CROWLEY CO INC	-4,626.12
07/30/2025	13439	Check	COMPUVISION	-6,739.50
07/30/2025	13440	Check	COSB PUBLIC WORKS - TRANSPORTATION	-378.00
07/30/2025	13441	Check	COX COMMUNICATIONS	-409.09
07/30/2025	13442	Check	DUDEK	-4,040.25
07/30/2025	13443	Check	ERROL L. MONTGOMERY & ASSOCIATES IN	-13,242.25
07/30/2025	13444	Check	FEDEX	-33.14
07/30/2025	13445	Check	FGL ENVIRONMENTAL	-1,793.00
07/30/2025	13446	Check	FRONTIER	-43.19
07/30/2025	13447	Check	FRONTIER	-207.43
07/30/2025	13448	Check	GOLETA VALLEY PAINT	-209.77
07/30/2025	13449	Check	GRAINGER INC.	-208.79
07/30/2025	13450	Check	HAMNER, JEWELL & ASSOCIATES	-1,598.50
07/30/2025	13451	Check	HOME DEPOT CREDIT SERVICES	-243.59
07/30/2025	13452	Check	INDUCTIVE AUTOMATION	-2,996.40
07/30/2025	13453	Check	INFOSEND	-3,032.31
07/30/2025	13454	Check	ITRON, INC	-4,329.69
07/30/2025	13455	Check	MARBORG DISPOSAL CO.	-1,813.85
07/30/2025	13456	Check	MARTHA S. LANGE	-1,813.30
07/30/2025	13457	Check	MEDICARE PREMIUM COLLECTION CENTER	-555.00
07/30/2025	13458	Check	MISSION LINEN SUPPLY	-458.36
07/30/2025	13460	Check	MONTECITO VILLAGE HARDWARE	-37.68
07/30/2025	13461	Check	NEOGEN CORPORATION	-1,063.67
07/30/2025	13462	Check	O'REILLY	-470.13
07/30/2025	13463	Check	PARADISE CHEVROLET	-65,577.62
07/30/2025	13464	Check	PARADISE CHEVROLET	-65,577.62
07/30/2025	13466	Check	RINCON CONSULTANTS, INC	-1,005.00
07/30/2025	13467	Check	S.B. HOME IMPR CNTR	-185.56
07/30/2025	13468	Check	SEARLE CREATIVE GROUP, LLC	-2,178.75
07/30/2025	13469	Check	SECUREPRO, INC.	-39,502.80
07/30/2025	13470	Check	SMARDAN HATCHER CO.	-337.77
07/30/2025	13471	Check	SOAP MAN	-129.19
07/30/2025	13472	Check	SOUTHERN CALIF EDISON CO ..0377	-190.98
07/30/2025	13473	Check	SOUTHERN CALIF EDISON CO ..1687	-1,072.42
07/30/2025	13474	Check	SOUTHERN CALIF EDISON CO ..3919	-2.03
07/30/2025	13475	Check	SOUTHERN CALIF EDISON CO ..4710	-1,166.31
07/30/2025	13476	Check	SOUTHERN CALIF EDISON CO ..6432	-850.95
07/30/2025	13477	Check	SOUTHERN CALIF EDISON CO ..6830	-1,005.60
07/30/2025	13478	Check	SOUTHERN CALIF EDISON CO ..7543	-485.81
07/30/2025	13479	Check	SOUTHERN CALIF EDISON CO ..8039	-6.94

Cleared Checks

Item Date	Reference	Item Type	Description	Amount
07/30/2025	13480	Check	SOUTHERN CALIF EDISON CO ..8642	-15.39
07/30/2025	13481	Check	SOUTHERN CALIF EDISON CO ..9554	-309.11
07/30/2025	13482	Check	SOUTHERN CALIF EDISON CO ..9649	-15.44
07/30/2025	13483	Check	SWRCB-DWOCP	-105.00
07/30/2025	13484	Check	UNITED HEALTHCARE INSURANCE COMPAN	-389.75
07/30/2025	13485	Check	USC COMPANIES, INC.	-1,067.40
07/30/2025	13486	Check	WANGER JONES HELSLEY PC	-19,255.88
07/30/2025	13490	Check	WENDELSTEIN LAW GROUP PC	-17,108.70
07/30/2025	13491	Check	WESTWATER RESEARCH LLC	-2,205.00
07/30/2025	13492	Check	WOOD RODGERS, INC.	-13,020.00
07/30/2025	13493	Check	ZENNER USA, INC.	-10,070.62
07/30/2025	13494	Check	HAMNER, JEWELL & ASSOCIATES	-1,167.73
07/30/2025	13495	Check	RINCON CONSULTANTS, INC	-262.50
07/30/2025	13496	Check	TETRA TECH, INC	-22,499.00
07/30/2025	13497	Check	WATER SYSTEMS CONSULTING, INC	-4,112.51
07/30/2025	13498	Check	WENDELSTEIN LAW GROUP PC	-2,256.00
07/30/2025	13499	Check	WOOD RODGERS, INC.	-6,380.00
07/30/2025	13500	Check	WOOD RODGERS, INC.	-2,970.00
08/01/2025	13502	Check	Allen Construction	-784.00
08/07/2025	13504	Check	CALPERS	-5,698.89
08/12/2025	13506	Check	ACWA-JPIA	-1,434.00
08/12/2025	13507	Check	ACWA-JPIA	-54,911.99
08/12/2025	13508	Check	ACWA-JPIA	-5,194.00
08/12/2025	13509	Check	AMAZON CAPITAL SERVICES, INC	-139.53
08/12/2025	13510	Check	BANK UP CORPORATION	-1,619.29
08/12/2025	13511	Check	BEYOND SOFTWARE SOLUTIONS	-840.00
08/12/2025	13512	Check	BLUE-WHITE INDUSTRIES	-680.43
08/12/2025	13513	Check	BOONE PRINTING AND GRAPHICS, INC.	-296.31
08/12/2025	13514	Check	CALIFORNIA ELECTRIC SUPPLY	-169.22
08/12/2025	13515	Check	COX COMMUNICATIONS	-72.54
08/12/2025	13516	Check	ECHO COMMUNICATIONS	-311.35
08/12/2025	13517	Check	FEDEX	-99.02
08/12/2025	13518	Check	FGL ENVIRONMENTAL	-1,866.00
08/12/2025	13519	Check	FIELDMAN, ROLAPP & ASSOCIATES	-5,133.20
08/12/2025	13520	Check	FUEL SMART SB	-3,852.13
08/12/2025	13521	Check	GOLETA VALLEY PAINT	-77.82
08/12/2025	13522	Check	GRAINGER INC.	-1,034.61
08/12/2025	13523	Check	GREENS LANDSCAPE DESIGN, INC.	-1,952.91
08/12/2025	13524	Check	HACH COMPANY	-1,533.00
08/12/2025	13525	Check	HALOGEN SYSTEMS, INC.	-7,909.26
08/12/2025	13526	Check	HIGH DESERT PRINT CO.	-460.26
08/12/2025	13528	Check	MARBORG DISPOSAL CO.	-192.51
08/12/2025	13529	Check	MCCORMIX CORP.	-204.85
08/12/2025	13530	Check	MISSION LINEN SUPPLY	-3,244.34
08/12/2025	13531	Check	MONTECITO VILLAGE HARDWARE	-75.23

Cleared Checks

Item Date	Reference	Item Type	Description	Amount
08/12/2025	13532	Check	MOUNTAIN VIEW LANDSCAPING	-4,700.00
08/12/2025	13533	Check	NORTHERN SAFETY CO INC	-545.47
08/12/2025	13534	Check	O'REILLY	-157.83
08/12/2025	13535	Check	S.B. HOME IMPR CNTR	-343.97
08/12/2025	13536	Check	SANSUM CLINIC OCCUPATIONAL MEDICINI	-415.00
08/12/2025	13537	Check	SANTA BARBARA COUNTY EHS/CUPA	-1,014.54
08/12/2025	13538	Check	SHERWIN WILLIAMS	-235.83
08/12/2025	13539	Check	SITEONE LANDSCAPE SUPPLY, LLC	-52.87
08/12/2025	13541	Check	SOUTHERN CALIF EDISON CO ..0181	-1,995.20
08/12/2025	13542	Check	SOUTHERN CALIF EDISON CO ..0421	-106.67
08/12/2025	13543	Check	SOUTHERN CALIF EDISON CO ..0784	-333.97
08/12/2025	13544	Check	SOUTHERN CALIF EDISON CO ..1093	-4,143.53
08/12/2025	13545	Check	SOUTHERN CALIF EDISON CO ..2790	-2,766.82
08/12/2025	13546	Check	SOUTHERN CALIF EDISON CO ..2891	-3,382.30
08/12/2025	13547	Check	SOUTHERN CALIF EDISON CO ..2915	-574.44
08/12/2025	13548	Check	SOUTHERN CALIF EDISON CO ..2992	-9,475.79
08/12/2025	13549	Check	SOUTHERN CALIF EDISON CO ..3093	-10,192.30
08/12/2025	13550	Check	SOUTHERN CALIF EDISON CO ..3295	-7,574.37
08/12/2025	13551	Check	SOUTHERN CALIF EDISON CO ..4181	-1,714.51
08/12/2025	13552	Check	SOUTHERN CALIF EDISON CO ..4457	-1,858.06
08/12/2025	13553	Check	SOUTHERN CALIF EDISON CO ..5223	-309.03
08/12/2025	13554	Check	SOUTHERN CALIF EDISON CO ..5728	-803.14
08/12/2025	13555	Check	SOUTHERN CALIF EDISON CO ..9560	-37.01
08/12/2025	13556	Check	SOUTHERN CALIF EDISON CO ..9863	-265.04
08/12/2025	13557	Check	STANDARD INSURANCE COMPANY	-3,594.95
08/12/2025	13558	Check	TERRAVERDE ENERGY LLC	-28,000.00
08/12/2025	13559	Check	WORKSITE SOLUTIONS	-371.38
08/20/2025	13560	Check	ACWA-JPIA	-52,341.25
08/20/2025	13561	Check	AMAZON CAPITAL SERVICES, INC	-992.55
08/20/2025	13562	Check	ANTHEM BLUE CROSS	-420.93
08/20/2025	13563	Check	ANTHEM BLUE CROSS	-420.93
08/20/2025	13564	Check	A-OK POWER EQUIPMENT	-58.97
08/20/2025	13565	Check	AT&T MOBILITY	-1,050.59
08/20/2025	13566	Check	BEDROCK BUILDING SUPPLIES INC	-574.38
08/20/2025	13567	Check	BPS SUPPLY GROUP	-863.49
08/20/2025	13568	Check	CANON FINANCIAL SERVICES, INC.	-1,553.00
08/20/2025	13569	Check	CANYON INDUSTRIES, INC.	-8,180.09
08/20/2025	13570	Check	CARAHSOFT TECHNOLOGY CORPORATION	-8.17
08/20/2025	13571	Check	CARPINTERIA VALLEY WATER DISTRICT	-1,777.73
08/20/2025	13573	Check	CODE 3 LIFE INC.	-2,470.00
08/20/2025	13574	Check	COMPUVISION	-7,514.43
08/20/2025	13575	Check	COX COMMUNICATIONS	-289.09
08/20/2025	13576	Check	COX COMMUNICATIONS	-409.09
08/20/2025	13578	Check	DOCUPRODUCTS	-51.01
08/20/2025	13579	Check	DUDEK	-225.00

Cleared Checks

Item Date	Reference	Item Type	Description	Amount
08/20/2025	13580	Check	EMPLOYMENT DEVLOP DEPT.	-4,950.00
08/20/2025	13581	Check	FEDEX	-33.07
08/20/2025	13584	Check	FIELDMAN, ROLAPP & ASSOCIATES	-2,828.60
08/20/2025	13585	Check	FRONTIER	-217.43
08/20/2025	13586	Check	FRONTIER	-43.19
08/20/2025	13587	Check	GOLETA VALLEY PAINT	-96.51
08/20/2025	13588	Check	HACH COMPANY	-1,595.44
08/20/2025	13589	Check	HARRINGTON INDUSTRIAL	-300.72
08/20/2025	13590	Check	HARRY E. HAGEN, TREASURER-TAX COLLE(	-1,114.73
08/20/2025	13591	Check	iFLOW INC.	-5,916.41
08/20/2025	13592	Check	INFOSEND	-5,021.11
08/20/2025	13593	Check	IRON MOUNTAIN	-349.09
08/20/2025	13594	Check	JOY EQUIPMENT PROTECTION INC	-694.99
08/20/2025	13596	Check	LOWE'S BUSINESS ACCOUNT	-30.67
08/20/2025	13597	Check	MARBORG DISPOSAL CO.	-2,340.61
08/20/2025	13598	Check	MCCORMIX CORP.	-1,857.30
08/20/2025	13599	Check	MISSION LINEN SUPPLY	-880.63
08/20/2025	13600	Check	MONTECITO VILLAGE HARDWARE	-171.99
08/20/2025	13601	Check	NIGRO & NIGRO	-11,000.00
08/20/2025	13602	Check	NORTHERN SAFETY CO INC	-45.17
08/20/2025	13603	Check	O'REILLY	-279.74
08/20/2025	13604	Check	PITNEY BOWES	-200.00
08/20/2025	13605	Check	POWERSTRIDE BATTERY CO.	-832.21
08/20/2025	13607	Check	RAYNE OF SANTA BARBARA	-440.00
08/20/2025	13608	Check	SANSUM CLINIC OCCUPATIONAL MEDICINI	-70.00
08/20/2025	13609	Check	SATCOM DIRECT INC	-55.00
08/20/2025	13610	Check	SB HANDYMAN	-6,082.00
08/20/2025	13611	Check	SEMITROPIC WATER STORAGE DISTRICT	-5,900.00
08/20/2025	13612	Check	SITEONE LANDSCAPE SUPPLY, LLC	-277.12
08/20/2025	13626	Check	SOUTHERN CALIF GAS CO	-23.59
08/20/2025	13627	Check	STAPLES	-334.00
08/20/2025	13628	Check	STEVEN B BACHMAN, PhD	-5,940.00
08/20/2025	13629	Check	SUPER BEE RESCUE	-400.00
08/20/2025	13630	Check	THE WHARF	-577.79
08/20/2025	13631	Check	UNDERGROUND SERVICE ALRT	-359.99
08/20/2025	13632	Check	UNITED HEALTHCARE INSURANCE COMPAI	-389.75
08/20/2025	13633	Check	UPS	-38.42
08/20/2025	13634	Check	USA BLUEBOOK	-738.88
08/20/2025	13635	Check	USC COMPANIES, INC.	-474.40
08/20/2025	13636	Check	WELLS FARGO BANK	-4,721.27
08/20/2025	13638	Check	WESTWATER RESEARCH LLC	-14,280.00
08/20/2025	13639	Check	WOOD RODGERS, INC.	-20,527.50
08/20/2025	13640	Check	ZORO TOOLS, INC.	-48.25
08/20/2025	13641	Check	ZWORLD GIS, LLC	-2,550.00
08/20/2025	13642	Check	HAMNER, JEWELL & ASSOCIATES	-1,011.59

Cleared Checks

Item Date	Reference	Item Type	Description	Amount
08/20/2025	13643	Check	WOOD RODGERS, INC.	-6,960.00
08/20/2025	13644	Check	WOOD RODGERS, INC.	-15,100.00
			Total Cleared Checks (189)	-1,018,895.45

Cleared Other

Item Date	Reference	Item Type	Description	Amount
07/14/2025	DFT0001909	Bank Draft	CALPERS	-4,843.70
07/14/2025	DFT0001910	Bank Draft	CALPERS	-4,346.47
07/14/2025	DFT0001911	Bank Draft	CALPERS	-628.49
07/14/2025	DFT0001914	Bank Draft	CALPERS	-4,006.07
07/14/2025	DFT0001915	Bank Draft	CALPERS	-7,291.58
07/14/2025	DFT0001916	Bank Draft	LINCOLN FINANCIAL GROUP	-1,288.00
07/14/2025	DFT0001917	Bank Draft	SANTA BARBARA COUNTY EMPLOYEE ASS.	-558.72
07/28/2025	DFT0001925	Bank Draft	BENEFLEX INC	-1,610.00
07/28/2025	DFT0001926	Bank Draft	CALPERS	-5,020.60
07/28/2025	DFT0001927	Bank Draft	CALPERS	-4,508.57
07/28/2025	DFT0001928	Bank Draft	CALPERS	-648.07
07/28/2025	DFT0001931	Bank Draft	CALPERS	-3,967.65
07/28/2025	DFT0001932	Bank Draft	CALPERS	-7,222.48
07/28/2025	DFT0001933	Bank Draft	COLONIAL LIFE PROCESSING CENTER	-209.22
07/28/2025	DFT0001934	Bank Draft	LINCOLN FINANCIAL GROUP	-1,288.00
07/28/2025	DFT0001936	Bank Draft	SANTA BARBARA COUNTY EMPLOYEE ASS.	-557.14
08/04/2025	DFT0001945	Bank Draft Reversal	CITY OF SANTA BARBARA	481,579.00
08/07/2025	13311	Check Reversal	Reverse Refund Check Estate of William Sa	21.25
08/11/2025	DFT0001946	Bank Draft	BENEFLEX INC	-1,610.00
08/11/2025	DFT0001947	Bank Draft	CALPERS	-5,020.60
08/11/2025	DFT0001948	Bank Draft	CALPERS	-4,508.57
08/11/2025	DFT0001949	Bank Draft	CALPERS	-648.07
08/11/2025	DFT0001950	Bank Draft	PAYLOCITY CORPORATION	-11,495.17
08/11/2025	DFT0001951	Bank Draft	PAYLOCITY CORPORATION	-687.71
08/11/2025	DFT0001952	Bank Draft	CALPERS	-3,811.23
08/11/2025	DFT0001953	Bank Draft	CALPERS	-6,933.70
08/11/2025	DFT0001954	Bank Draft	LINCOLN FINANCIAL GROUP	-1,288.00
08/11/2025	DFT0001955	Bank Draft	PAYLOCITY CORPORATION	-172.30
08/11/2025	DFT0001956	Bank Draft	SANTA BARBARA COUNTY EMPLOYEE ASS.	-523.80
08/11/2025	DFT0001957	Bank Draft	PAYLOCITY CORPORATION	-76,446.85
08/11/2025	DFT0001958	Bank Draft	PAYLOCITY CORPORATION	-31,949.80
08/11/2025	DFT0001959	Bank Draft	PAYLOCITY CORPORATION	-9,012.76
08/11/2025	DFT0001960	Bank Draft	PAYLOCITY CORPORATION	-205.91
08/11/2025	DFT0001961	Bank Draft	PAYLOCITY CORPORATION	-15.03
08/25/2025	DFT0001962	Bank Draft	BENEFLEX INC	-1,610.00
08/25/2025	DFT0001963	Bank Draft	CALPERS	-4,785.37
08/25/2025	DFT0001964	Bank Draft	CALPERS	-4,291.12

Cleared Other

Item Date	Reference	Item Type	Description	Amount
08/25/2025	DFT0001965	Bank Draft	CALPERS	-623.91
08/25/2025	DFT0001966	Bank Draft	CALPERS	-3,811.23
08/25/2025	DFT0001967	Bank Draft	CALPERS	-6,933.70
08/25/2025	DFT0001968	Bank Draft	LINCOLN FINANCIAL GROUP	-1,288.00
08/25/2025	DFT0001969	Bank Draft	PAYLOCITY CORPORATION	-465.67
08/25/2025	DFT0001970	Bank Draft	SANTA BARBARA COUNTY EMPLOYEE ASS.	-523.80
08/25/2025	DFT0001971	Bank Draft	PAYLOCITY CORPORATION	-82,123.34
08/25/2025	DFT0001972	Bank Draft	PAYLOCITY CORPORATION	-33,905.96
08/25/2025	DFT0001973	Bank Draft	PAYLOCITY CORPORATION	-9,557.22
08/25/2025	DFT0001974	Bank Draft	PAYLOCITY CORPORATION	-11,273.97
08/25/2025	DFT0001975	Bank Draft	PAYLOCITY CORPORATION	-670.00
08/25/2025	DFT0001976	Bank Draft	PAYLOCITY CORPORATION	-117.66
08/25/2025	DFT0001977	Bank Draft	PAYLOCITY CORPORATION	-953.03
08/25/2025	DFT0001978	Bank Draft	PAYLOCITY CORPORATION	-8.31
08/25/2025	DFT0001979	Bank Draft	PAYLOCITY CORPORATION	-71.71
08/25/2025	DFT0001980	Bank Draft Reversal	CITY OF SANTA BARBARA	1,329,067.00
08/25/2025	DFT0001981	Bank Draft	COLONIAL LIFE PROCESSING CENTER	-209.22
			Total Cleared Other (54)	1,445,119.77

Outstanding Deposits

Item Date	Reference	Item Type	Description	Amount
08/29/2025	DEP0012848	Deposit	Utility Reverse Payment Packet UBPKT044(	-548.46
08/29/2025	DEP0012852	Deposit	Utility Payment Packet UBPKT04411	16,055.01
08/30/2025	DEP0012854	Deposit	Utility Payment Packet UBPKT04412	10,625.24
08/31/2025	DEP0012856	Deposit	Utility Payment Packet UBPKT04413	1,441.74
			Total Outstanding Deposits (4)	27,573.53

Outstanding Checks

Item Date	Reference	Item Type	Description	Amount
06/11/2025	13174	Check	David Sandy Boyd	-207.13
06/11/2025	13177	Check	Jennifer Rapp	-10.48
06/11/2025	13182	Check	Lyndona Perkins	-0.56
06/11/2025	13185	Check	Lisa Moy	-1,092.45
06/11/2025	13192	Check	Nancy Delu	-1,388.05
06/25/2025	13176	Check	Thomas Zweber	-0.44
07/30/2025	13465	Check	RAUCH COMMUNICATION	-454.00
08/01/2025	13501	Check	Steven P Cole	-7.93
08/01/2025	13503	Check	La Casa De Maria	-709.36
08/08/2025	13505	Check	Estate of William Santoro	-21.25
08/12/2025	13527	Check	LASH CONSTRUCTION INC.	-970.95
08/12/2025	13540	Check	SOAP MAN	-347.12
08/20/2025	13572	Check	COAST AUTO PARTS INC	-34.14

Outstanding Checks

Item Date	Reference	Item Type	Description	Amount
08/20/2025	13577	Check	D4 COMMUNICATIONS, LLC	-700.00
08/20/2025	13582	Check	FGL ENVIRONMENTAL	-4,132.00
08/20/2025	13595	Check	LIRON BRISH	-1,250.00
08/20/2025	13606	Check	RAUCH COMMUNICATION	-158.75
08/20/2025	13613	Check	SOUTHERN CALIF EDISON CO ..0049	-152.43
08/20/2025	13614	Check	SOUTHERN CALIF EDISON CO ..0377	-259.81
08/20/2025	13615	Check	SOUTHERN CALIF EDISON CO ..1687	-1,141.90
08/20/2025	13616	Check	SOUTHERN CALIF EDISON CO ..3919	-13.57
08/20/2025	13617	Check	SOUTHERN CALIF EDISON CO ..4710	-1,075.82
08/20/2025	13618	Check	SOUTHERN CALIF EDISON CO ..6432	-871.82
08/20/2025	13619	Check	SOUTHERN CALIF EDISON CO ..6830	-1,049.16
08/20/2025	13620	Check	SOUTHERN CALIF EDISON CO ..7543	-484.11
08/20/2025	13621	Check	SOUTHERN CALIF EDISON CO ..8039	-14.91
08/20/2025	13622	Check	SOUTHERN CALIF EDISON CO ..8642	-17.41
08/20/2025	13623	Check	SOUTHERN CALIF EDISON CO ..9554	-16.10
08/20/2025	13624	Check	SOUTHERN CALIF EDISON CO ..9560	-38.24
08/20/2025	13625	Check	SOUTHERN CALIF EDISON CO ..9649	-13.66
08/21/2025	13645	Check	CALPERS	-5,787.50
			Total Outstanding Checks (31)	-22,421.05

Voided Checks

Item Date	Reference	Item Type	Description	Amount
08/20/2025	13583	Check	Void Check	0.00
08/20/2025	13637	Check	Void Check	0.00
			Total Voided Checks (2)	0.00

Montecito Water District CA

Bank Statement Register

Transaction Summary

Transaction Type	Count	Outstanding	Cleared	Total
Bank Draft Reversal	2	0.00	1,810,646.00	1,810,646.00
Bank Draft	51	0.00	-365,547.48	-365,547.48
Check	222	-22,421.05	-1,018,895.45	-1,041,316.50
Deposit	101	27,573.53	2,943,553.94	2,971,127.47
Check Reversal	1	0.00	21.25	21.25
		5,152.48	3,369,778.26	3,374,930.74

Montecito Water District CA

Bank Statement Register

1078 MWD ARB Money Market

Period 7/1/2025 - 7/31/2025
Packet: BRPKT00168

Bank Statement		General Ledger	
Beginning Balance	116,375.22	Account Balance	116,375.22
Plus Debits	0.00	Less Outstanding Debits	0.00
Less Credits	0.00	Plus Outstanding Credits	0.00
Adjustments	29.65	Adjustments	29.65
Ending Balance	116,404.87	Adjusted Account Balance	116,404.87

Statement Ending Balance	116,404.87
Bank Difference	0.00
General Ledger Difference	0.00

CASH BALANCE CONSISTS OF THE FOLLOWING GENERAL LEDGER ACCOUNTS

01-1026-000-00 American Riviera MM 1078 (MWD)

Adjustments

Item Date	Reference	Item Type	Description	Offsetting Account Number	Amount
07/31/2025	INT0000064	Interest	2025 07 ARB MM 1078 INTEF	01-4320	29.65
				Total Adjustments (1)	29.65

Montecito Water District CA

Bank Statement Register

1078 MWD ARB Money Market

Period 8/1/2025 - 8/31/2025

Packet: BRPKT00173

Bank Statement		General Ledger	
Beginning Balance	116,404.87	Account Balance	116,404.87
Plus Debits	0.00	Less Outstanding Debits	0.00
Less Credits	0.00	Plus Outstanding Credits	0.00
Adjustments	29.66	Adjustments	29.66
Ending Balance	116,434.53	Adjusted Account Balance	116,434.53

Statement Ending Balance	116,434.53
Bank Difference	0.00
General Ledger Difference	0.00

CASH BALANCE CONSISTS OF THE FOLLOWING GENERAL LEDGER ACCOUNTS

01-1026-000-00 American Riviera MM 1078 (MWD)

Adjustments

Item Date	Reference	Item Type	Description	Offsetting Account Number	Amount
08/31/2025	INT0000066	Interest	2025 08 ARB MM 1078 INTEF	01-4320	29.66
				Total Adjustments (1)	29.66

Montecito Water District CA

Bank Statement Register

6690 Schwab Money Market

Period 7/1/2025 - 7/31/2025
Packet: BRPKT00170

Bank Statement		General Ledger	
Beginning Balance	5,827,804.46	Account Balance	5,854,309.90
Plus Debits	52,425.44	Less Outstanding Debits	0.00
Less Credits	25,920.00	Plus Outstanding Credits	0.00
Adjustments	0.00	Adjustments	0.00
Ending Balance	5,854,309.90	Adjusted Account Balance	5,854,309.90

Statement Ending Balance	5,854,309.90
Bank Difference	0.00
General Ledger Difference	0.00

CASH BALANCE CONSISTS OF THE FOLLOWING GENERAL LEDGER ACCOUNTS

01-1042-000-00	Charles Schwab (Reserve Bank)
02-1042-000-00	Charles Schwab (Reserve Bank)
03-1029-000-00	Rate Stabilization Fund (Schwab)
03-1042-000-00	Charles Schwab (Reserve Bank)

Cleared Other

Item Date	Reference	Item Type	Description	Amount
06/30/2025	MISC0000476	Miscellaneous	GSA Interest Revenue FY 24-25 True-up	25,920.00
06/30/2025	MISC0000477	Miscellaneous	GSA Interest Revenue FY 24-25 True-up	-25,920.00
07/31/2025	MISC0000478	Miscellaneous	Schwab Dividends & Interest through 07/3	23,807.02
07/31/2025	MISC0000479	Miscellaneous	Schwab Gains / (Loss) through 07/31/2025	2,698.42
			Total Cleared Other (4)	26,505.44

Montecito Water District CA

Bank Statement Register

Transaction Summary

Transaction Type	Count	Outstanding	Cleared	Total
Miscellaneous	4	0.00	26,505.44	26,505.44
		0.00	26,505.44	26,505.44

Bank Statement Register

Montecito Water District CA

6690 Schwab Money Market

Period 8/1/2025 - 8/31/2025

Packet: BRPKT00175

Bank Statement		General Ledger	
Beginning Balance	5,854,309.90	Account Balance	5,865,524.09
Plus Debits	11,214.19	Less Outstanding Debits	0.00
Less Credits	0.00	Plus Outstanding Credits	0.00
Adjustments	0.00	Adjustments	0.00
Ending Balance	5,865,524.09	Adjusted Account Balance	5,865,524.09

Statement Ending Balance	5,865,524.09
Bank Difference	0.00
General Ledger Difference	0.00

CASH BALANCE CONSISTS OF THE FOLLOWING GENERAL LEDGER ACCOUNTS

01-1042-000-00	Charles Schwab (Reserve Bank)
02-1042-000-00	Charles Schwab (Reserve Bank)
03-1029-000-00	Rate Stabilization Fund (Schwab)
03-1042-000-00	Charles Schwab (Reserve Bank)

Cleared Other

Item Date	Reference	Item Type	Description	Amount
08/31/2025	MISC0000480	Miscellaneous	Schwab Dividends & Interest through 08/3	9,302.63
08/31/2025	MISC0000481	Miscellaneous	Schwab Gains / (Loss) through 08/31/2025	1,911.56
			Total Cleared Other (2)	11,214.19

Montecito Water District CA

Bank Statement Register

Transaction Summary

Transaction Type	Count	Outstanding	Cleared	Total
Miscellaneous	2	0.00	11,214.19	11,214.19
		0.00	11,214.19	11,214.19