

TCCWD Treasurer Report

September 30, 2025

Presented 10/25/25

Agenda

Discussion items

- Account Balances
- Accounts Receivable
- September 2025 P&L
- Period Cost and Income Issues
- Fiscal YTD P&L
- Discussion/Questions

Account Balances as of 09/30/25

- LAIF \$290,767.24
- RCU Share Savings \$20.41
- RCU Checking \$84,732.50
- RCU Certificate of Deposit \$256,847.68
- Total Bank Accounts \$632,367.83
- Decrease of \$64,941.12 from Last Period
- Net Decrease of \$113,483.35 from Fiscal Year beginning balance of \$745,851.18
- Other Current Assets (A/R) \$119,122.12
- Total All Current Assets \$751,489.95
- Decrease of \$56,035.39 from Last Period
- Net Decrease of \$108,708.82 from Fiscal Year beginning balance of \$860,198.77

Accounts Receivable 09/30/25

- Current A/R (Other Current Assets) \$119,122.12
- Increase of \$8,905.73 from Last Period
- Net Increase of \$4,774.53 from Start of Fiscal Year of \$114,347.59

Fixed Assets 09/30/25

- Fixed Assets \$2,005,561.98
- Increase of \$70,232.01 from Last Period
- Net Increase of \$113,323.29 from Fiscal Year beginning balance of \$1,892,238.69
- Total All Assets \$2,757,051.93
- Increase of \$14,196.62 from Last Period
- Net Increase of \$4,314.47 from Fiscal Year beginning balance of \$2,752,737.46

Liabilities and Equity 09/30/25

Liabilities

- RCU Credit Line Balance \$238,466.94 of \$250,000 total
- Payroll Liabilities \$1,515.69
- Total Liabilities \$239,982.63

Equity

- Total Equity (Assets less Liabilities) \$2,517,069.30
- Increase of \$15,826.44 from last period
- Net Decrease of \$15,842.24 from Fiscal Year beginning balance of \$2,532,911.54

September 2025 P&L Income

- Water Sales \$20,542.62
- Late Charges \$548.94
- Total Fixed Rate \$42,680.19
- Total Water Income \$63,771.75
- Decrease from Last Period \$1,507.64

September 2025 P&L Expenses

- Administrative \$13,197.13
- Operations Expense \$8,005.26
- Wages, Taxes, Health Benefits \$27,239.73
- Total Expenses \$48,442.12
- Decrease of \$39,671.22 from Last Period
- Net Operating Income \$15,329.63
- Interest Income \$721.29
- A/R Monthly payment float (224.48)
- Net Income \$15,826.44

Unusual Costs/Issues/Events this Period

- O'Connor & Co (Audit pmt) \$4,502.50
- MNS/LHMP Engineering (Local Hazard Mitigation planning for grant) \$7,105.00
- State of CA (Refund of Hazard Mitigation Fees)
(4,176.90)
- Hach Co (Chlorine Sensor) \$2,698.48
- Tom's Plumbing (Water leak at tank 3 repair)
\$1,953.72

Fiscal YTD Expenses 09/30/25

- Payroll Expenses:
 - Wages \$76,976.39
 - Payroll Taxes \$6,019.88
 - Workers Comp Premium \$0
 - Health Benefits \$7,684.93

Total Payroll \$90,681.20

- Admin Expenses \$40,239.64
- Operations Expenses \$75,855.93
- Total Expenses \$206,776.77

Fiscal Year to Date P&L as of 09/30/25

- Water Sales \$55,753.44
- Other Credits **(\$1,559.06)**
- Late Charges \$1,614.44
- Total Fixed Rate \$128,040.57
- Total Water Income \$183,849.39
- Total Expenses \$206,776.77
- Total Net Operating Income **(\$22,927.38)**
- Interest/Dividend Income \$6,962.59
- A/R Monthly Payments Float \$122.55
- Net Income **(\$15,842.24)**

Questions?