

**Statement of Financial Position**  
**Tyrone Water & Wastewater Association**

Distribution account	Sep-25 Total	Aug-25 Total	Jul-25 Total
<b>Assets</b>			
<b>Current Assets</b>			
<b>Bank Accounts</b>			
102200 Western Bank - operations 7964	230,801.85	245,323.18	231,498.88
154100 NMFA Debt Service Reserve	35,837.00	35,837.00	35,837.00
154190 USDA debt service reserve 8277	34,112.81	34,105.80	34,098.56
154500 USDA short lived reserve 8268	24,401.43	23,356.52	23,351.56
154700 USDA O & M reserve 8286	11,383.87	11,379.11	11,379.11
154800 Pollution reserve 8295	13,455.80	13,450.18	13,450.18
<b>Total for Bank Accounts</b>	<b>349,992.76</b>	<b>363,451.79</b>	<b>349,615.29</b>
<b>Accounts Receivable</b>			
1548001 Accounts Receivable (A/R)	0.00	0.00	0.00
<b>Total for Accounts Receivable</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Current Assets</b>			
1548001001 Prepaid Expense	6,900.00	6,900.00	6,900.00
154800100 Prepaid Insurance	22,599.00	22,599.00	0.00
15480010 Allowance for doubtful account	(64,906.89)	(64,906.89)	(64,906.89)
15490000 Bad Debt	24,475.89	24,475.89	24,475.89
Undeposited Funds	680.00	680.00	0.00
<b>Total for Other Current Assets</b>	<b>(10,252.00)</b>	<b>(10,252.00)</b>	<b>(33,531.00)</b>
<b>Total for Current Assets</b>	<b>339,740.76</b>	<b>353,199.79</b>	<b>316,084.29</b>
<b>Fixed Assets</b>			
<b>201000 Equipment</b>			
200000 Furniture	0.00	0.00	0.00
201000 Equipment	0.00	0.00	0.00
201000-3 Gravity Collection Lines to Lift Station	300,000.00	300,000.00	300,000.00
201000-4 High Pressure Discharge Line to TOSC	500,000.00	500,000.00	500,000.00
201000-5 Lift Station (2024)	1,915,022.00	1,915,022.00	1,915,022.00
<b>Total for 201000 Equipment</b>	<b>2,715,022.00</b>	<b>2,715,022.00</b>	<b>2,715,022.00</b>
<b>201010 Buildings</b>			
201010-1 R069871 Community Center Building (50%)	84,744.00	84,744.00	84,744.00
<b>Total for 201010 Buildings</b>	<b>84,744.00</b>	<b>84,744.00</b>	<b>84,744.00</b>
<b>201020 Land</b>			
201020-1 R063631 Baseball, tennis, basketball and playground (50%)	13,626.00	13,626.00	13,626.00
201020-2 R069871 Community Center land only (50%)	20,256.00	20,256.00	20,256.00
201020-3 R070203 Park and Parking Lot (50%)	14,464.00	14,464.00	14,464.00
201020-4 R073460 Lift Station parcel 7.110 acres (100%)	21,330.00	21,330.00	21,330.00
201020-5 R073461 Lift Station Parcel 20.220 acres (100%)	60,660.00	60,660.00	60,660.00
<b>Total for 201020 Land</b>	<b>130,336.00</b>	<b>130,336.00</b>	<b>130,336.00</b>
<b>201030 Vehicles</b>			
201030-1 Polaris Ranger ATV	6,141.69	6,141.69	6,141.69
<b>Total for 201030 Vehicles</b>	<b>6,141.69</b>	<b>6,141.69</b>	<b>6,141.69</b>
201500 Improvements	0.00	0.00	0.00
201600 2020 Park Area Improvements	0.00	0.00	0.00
201700 2020 Sewer Improvements	0.00	0.00	0.00
201710 2021 Sewer Improvements	0.00	0.00	0.00
201720 2022 Sewer Improvements	0.00	0.00	0.00
201721 2023 Sewer Improvements	0.00	0.00	0.00
201800 Water Improvements	0.00	0.00	0.00
201900 2020 Other Improvements	0.00	0.00	0.00
201950 Construction in progress	393,561.22	393,561.22	393,561.22
202000 Accumulated Depreciation	18,224.75	18,224.75	18,224.75
<b>Total for Fixed Assets</b>	<b>3,348,029.66</b>	<b>3,348,029.66</b>	<b>3,348,029.66</b>
<b>Total for Assets</b>	<b>3,687,770.42</b>	<b>3,701,229.45</b>	<b>3,664,113.95</b>
<b>Liabilities and Equity</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
300000-1 Accounts Payable-Customer	19,516.49	19,516.49	19,516.49
300000 Accounts Payable	(11,929.00)	0.00	0.00
<b>Total for Accounts Payable</b>	<b>7,587.49</b>	<b>19,516.49</b>	<b>19,516.49</b>
<b>Credit Cards</b>			
<b>Other Current Liabilities</b>			
300000-2 Deferred Revenue - FM	86,905.00	86,905.00	86,905.00
350000 Current Portion - LT Debt	0.00	0.00	0.00
351000 USDA Long Term Debt	0.00	0.00	0.00
<b>Total for Other Current Liabilities</b>	<b>86,905.00</b>	<b>86,905.00</b>	<b>86,905.00</b>
<b>Total for Current Liabilities</b>	<b>94,492.49</b>	<b>106,421.49</b>	<b>106,421.49</b>
<b>Long-term Liabilities</b>			
352000 Long Term Debt-NMFA CIF-5799	73,903.26	73,903.26	73,903.26
353000 Long Term Debt- CIF-6659	573,090.21	574,240.01	575,389.81
<b>Total for Long-term Liabilities</b>	<b>646,993.47</b>	<b>648,143.27</b>	<b>649,293.07</b>
<b>Total for Liabilities</b>	<b>741,485.96</b>	<b>754,564.76</b>	<b>755,714.56</b>
<b>Equity</b>			
405000 Fund Balance	(284,131.92)	(284,131.92)	(284,131.92)
Opening Balance Equity	3,409,393.18	3,397,464.18	3,397,464.18
Retained Earnings	(189,536.91)	(189,536.91)	(189,536.91)
Net Income	10,560.11	22,869.34	(15,395.96)
<b>Total for Equity</b>	<b>2,946,284.46</b>	<b>2,946,664.69</b>	<b>2,908,399.39</b>
<b>Total for Liabilities and Equity</b>	<b>3,687,770.42</b>	<b>3,701,229.45</b>	<b>3,664,113.95</b>