

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**

**Statement of Net Position**

**October 31, 2025**

	Government	Business-Type	
	Activities	Activities	Total
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 2,921,237.23	\$ 1,824,619.78	\$ 4,745,857.01
Accounts receivable	22,102.12	305,222.04	327,324.16
Prepaid expenses	-	25,919.57	25,919.57
Goodwill	-	970,132.80	970,132.80
Deferred loan acquisition costs (net)	-	-	-
Advances to water and sewer fund	9,554,714.26	-	9,554,714.26
Deposits and other assets	500.00	301,083.33	301,583.33
Capital assets being depreciated (net)	1,794,045.20	15,246,118.25	17,040,163.45
Capital assets not being depreciated	-	6,820,026.44	6,820,026.44
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<b>Total assets</b>	<b>\$ 14,292,598.81</b>	<b>\$ 25,493,122.21</b>	<b>\$ 39,785,721.02</b>
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<b>LIABILITIES:</b>			
Accounts payable and accrued expenses	\$ 29,322.28	\$ 300,173.30	\$ 329,495.58
Contracts payable	-	58,652.23	58,652.23
Customer deposits	-	218,929.88	218,929.88
Other liabilities	-	825.75	825.75
Accrued interest payable	-	-	-
Current portion of note payable	-	-	-
Advances from general fund	-	9,554,714.26	9,554,714.26
Lease Obligation	-	332,750.00	332,750.00
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<b>Total liabilities</b>	<b>\$ 29,322.28</b>	<b>\$ 10,466,045.42</b>	<b>\$ 10,495,367.70</b>
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<b>NET POSITION:</b>			
Investment in capital assets, net of related debt	\$ 1,794,045.20	\$ 22,066,144.69	\$ 23,860,189.89
Unrestricted	\$ 12,469,231.33	\$ (7,039,067.90)	\$ 5,430,163.43
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<b>Total net position</b>	<b>\$ 14,263,276.53</b>	<b>\$ 15,027,076.79</b>	<b>\$ 29,290,353.32</b>
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<b>Total liabilities and net position</b>	<b>\$ 14,292,598.81</b>	<b>\$ 25,493,122.21</b>	<b>\$ 39,785,721.02</b>

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**  
**Statement of Activities**  
**October 31, 2025**

	Month of October 2025			October 2025 - October 2025 YTD		
	Government	Business-Type	Total	Government	Business-Type	Total
	Activities	Activities		Activities	Activities	
<b>REVENUES:</b>						
Ad Valorem Taxes	\$ 13,655.04	\$ -	\$ 13,655.04	\$ 13,655.04	\$ -	\$ 13,655.04
General Service Revenue	-	302,210.83	302,210.83	-	302,210.83	302,210.83
Miscellaneous Service Revenue	-	5,092.82	5,092.82	-	5,092.82	5,092.82
Residential Revenue	-	-	-	-	-	-
Interest and Other Income	1,436.20	42.33	1,478.53	1,436.20	42.33	1,478.53
<b>Total Revenues</b>	<b>\$ 15,091.24</b>	<b>\$ 307,345.98</b>	<b>\$ 322,437.22</b>	<b>\$ 15,091.24</b>	<b>\$ 307,345.98</b>	<b>\$ 322,437.22</b>
<b>EXPENSES:</b>						
Tax Related Expenses	2,325.75	-	2,325.75	2,325.75	-	2,325.75
Engineering	11,170.00	3,000.00	14,170.00	11,170.00	3,000.00	14,170.00
Legal Expense	18,035.42	-	18,035.42	18,035.42	-	18,035.42
Other Expense	14,607.86	-	14,607.86	14,607.86	-	14,607.86
Operations and Maintenance	18,283.24	74,903.91	93,187.15	18,283.24	74,903.91	93,187.15
Purchased Water & Sewer	-	20,023.77	20,023.77	-	20,023.77	20,023.77
Rental Expense	-	400.30	400.30	-	400.30	400.30
Insurance	1,326.58	9,049.63	10,376.21	1,326.58	9,049.63	10,376.21
Payroll, Taxes and Benefits	211.54	73,106.56	73,318.10	211.54	73,106.56	73,318.10
Depreciation	6,232.49	76,326.41	82,558.90	6,232.49	76,326.41	82,558.90
Amortization	-	1,916.67	1,916.67	-	1,916.67	1,916.67
Interest	-	2,150.00	2,150.00	-	2,150.00	2,150.00
<b>Total expenses</b>	<b>\$ 72,192.88</b>	<b>\$ 260,877.25</b>	<b>\$ 333,070.13</b>	<b>\$ 72,192.88</b>	<b>\$ 260,877.25</b>	<b>\$ 333,070.13</b>
<b>OTHER INCOME / EXPENSE:</b>						
Infrastructure contributed by developer	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Change in Net Position</b>	<b>\$ (57,101.64)</b>	<b>\$ 46,468.73</b>	<b>\$ (10,632.91)</b>	<b>\$ (57,101.64)</b>	<b>\$ 46,468.73</b>	<b>\$ (10,632.91)</b>
Net Position, beginning of period	14,320,378.17	14,980,608.06	29,300,986.23	14,320,378.17	14,980,608.06	29,300,986.23
<b>Net position, end of period</b>	<b>\$ 14,263,276.53</b>	<b>\$ 15,027,076.79</b>	<b>\$ 29,290,353.32</b>	<b>\$ 14,263,276.53</b>	<b>\$ 15,027,076.79</b>	<b>\$ 29,290,353.32</b>