

TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT

Statement of Net Position

April 30, 2026

	Government	Business-Type	
	Activities	Activities	Total
ASSETS:			
Cash and cash equivalents	\$ 2,389,596.72	\$ 1,498,010.66	\$ 3,887,607.38
Accounts receivable	32,748.10	359,432.38	392,180.48
Prepaid expenses	-	101,055.62	101,055.62
Goodwill	-	970,132.80	970,132.80
Deferred loan acquisition costs (net)	-	-	-
Advances to water and sewer fund	11,194,299.98	-	11,194,299.98
Deposits and other assets	103,570.90	291,223.55	394,794.45
Capital assets being depreciated (net)	1,756,650.26	14,513,793.75	16,270,444.01
Capital assets not being depreciated	-	9,307,069.47	9,307,069.47
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Total assets	\$ 15,476,865.96	\$ 27,040,718.23	\$ 42,517,584.19
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LIABILITIES:			
Accounts payable and accrued expenses	\$ 50,377.64	\$ 179,798.72	\$ 230,176.36
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	-	11,194,299.98	11,194,299.98
Lease Obligation	-	325,250.00	325,250.00
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Total liabilities	\$ 50,377.64	\$ 11,977,756.56	\$ 12,028,134.20
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NET POSITION:			
Investment in capital assets, net of related debt	\$ 1,756,650.26	\$ 23,820,863.22	\$ 25,577,513.48
Unrestricted	\$ 13,669,838.06	\$ (8,757,901.55)	\$ 4,911,936.51
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Total net position	\$ 15,426,488.32	\$ 15,062,961.67	\$ 30,489,449.99
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Total liabilities and net position	\$ 15,476,865.96	\$ 27,040,718.23	\$ 42,517,584.19
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TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT
Statement of Activities
April 30, 2026

	Month of April 2026			October 2025 - April 2026 YTD		
	Government Activities	Business-Type Activities	Total	Government Activities	Business-Type Activities	Total
REVENUES:						
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ 1,613,083.03	\$ -	\$ 1,613,083.03
General Service Revenue	-	303,245.97	303,245.97	-	2,150,498.78	2,150,498.78
Miscellaneous Service Revenue	-	4,319.21	4,319.21	-	14,992.09	14,992.09
Residential Revenue	-	-	-	-	-	-
Interest and Other Income	1,816.22	20.63	1,836.85	11,038.54	269.15	11,307.69
Total Revenues	\$ 1,816.22	\$ 307,585.81	\$ 309,402.03	\$ 1,624,121.57	\$ 2,165,760.02	\$ 3,789,881.59
EXPENSES:						
Tax Related Expenses	2,325.75	-	2,325.75	101,534.87	-	101,534.87
Engineering	8,010.00	1,650.00	9,660.00	50,555.00	11,550.00	62,105.00
Legal Expense	16,178.43	-	16,178.43	126,499.31	-	126,499.31
Other Expense	6,176.05	-	6,176.05	105,474.62	-	105,474.62
Operations and Maintenance	7,079.92	35,714.76	42,794.68	75,160.79	630,826.61	705,987.40
Purchased Water & Sewer	-	23,405.84	23,405.84	-	117,572.77	117,572.77
Rental Expense	-	400.30	400.30	-	2,802.10	2,802.10
Insurance	1,413.17	10,298.22	11,711.39	12,914.01	68,021.64	80,935.65
Payroll, Taxes and Benefits	313.88	90,512.73	90,826.61	2,245.39	689,881.73	692,127.12
Depreciation	6,232.49	76,326.41	82,558.90	43,627.43	534,284.87	577,912.30
Amortization	-	1,916.67	1,916.67	-	13,416.69	13,416.69
Interest	-	2,150.00	2,150.00	-	15,050.00	15,050.00
Total expenses	\$ 47,729.69	\$ 242,374.93	\$ 290,104.62	\$ 518,011.42	\$ 2,083,406.41	\$ 2,601,417.83
OTHER INCOME / EXPENSE:						
Infrastructure contributed by developer	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Change in Net Position	\$ (45,913.47)	\$ 65,210.88	\$ 19,297.41	\$ 1,106,110.15	\$ 82,353.61	\$ 1,188,463.76
Net Position, beginning of period	\$ 15,472,401.79	\$ 14,997,750.79	\$ 30,470,152.58	\$ 14,320,378.17	\$ 14,980,608.06	\$ 29,300,986.23
Net Position, end of period	\$ 15,426,488.32	\$ 15,062,961.67	\$ 30,489,449.99	\$ 15,426,488.32	\$ 15,062,961.67	\$ 30,489,449.99