

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**

**Statement of Net Position**

**January 31, 2023**

	Government	Business-Type	
	Activities	Activities	Total
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 6,922,011.91	\$ 2,633,374.07	\$ 9,555,385.98
Accounts receivable	30,870.33	293,133.61	324,003.94
Prepaid expenses	-	75,718.89	75,718.89
Goodwill	-	970,132.80	970,132.80
Deferred loan acquisition costs (net)	-	-	-
Advances to water and sewer fund	4,399,675.68	-	4,399,675.68
Deposits and other assets	-	-	-
Capital assets being depreciated (net)	2,005,305.97	11,604,959.67	13,610,265.64
Capital assets not being depreciated	-	4,576,581.90	4,576,581.90
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<b>Total assets</b>	<b>\$ 13,357,863.89</b>	<b>\$ 20,153,900.94</b>	<b>\$ 33,511,764.83</b>
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<b>LIABILITIES:</b>			
Accounts payable and accrued expenses	\$ 20,833.73	\$ 175,662.22	\$ 196,495.95
Contracts payable	-	20,798.79	20,798.79
Customer deposits	-	274,005.00	274,005.00
Other liabilities	-	3,779.08	3,779.08
Accrued interest payable	-	-	-
Current portion of note payable	-	-	-
Advances from general fund	-	4,399,675.68	4,399,675.68
Note payable	-	-	-
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<b>Total liabilities</b>	<b>\$ 20,833.73</b>	<b>\$ 4,873,920.77</b>	<b>\$ 4,894,754.50</b>
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<b>NET POSITION:</b>			
Investment in capital assets, net of related debt	\$ 2,005,305.97	\$ 16,181,541.57	\$ 18,186,847.54
Unrestricted	\$ 11,331,724.19	\$ (901,561.40)	\$ 10,430,162.79
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<b>Total net position</b>	<b>\$ 13,337,030.16</b>	<b>\$ 15,279,980.17</b>	<b>\$ 28,617,010.33</b>
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<b>Total liabilities and net position</b>	<b>\$ 13,357,863.89</b>	<b>\$ 20,153,900.94</b>	<b>\$ 33,511,764.83</b>
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**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**

**Statement of Activities**

**January 31, 2023**

	Month of January 2023			October 2022- January 2023 YTD		
	Government	Business-Type	Total	Government	Business-Type	Total
	Activities	Activities		Activities	Activities	
<b>REVENUES:</b>						
Ad Valorem Taxes	\$ 6,881.49	\$ -	\$ 6,881.49	\$ 1,189,961.94	\$ -	\$ 1,189,961.94
General Service Revenue	-	243,426.94	243,426.94	-	969,832.64	969,832.64
Miscellaneous Service Revenue	-	483.75	483.75	-	7,587.90	7,587.90
Residential Revenue	-	31,067.82	31,067.82	-	125,879.08	125,879.08
Interest and Other Income	2,115.76	40.97	2,156.73	4,780.96	162.56	4,943.52
<b>Total Revenues</b>	<b>\$ 8,997.25</b>	<b>\$ 275,019.48</b>	<b>\$ 284,016.73</b>	<b>\$ 1,194,742.90</b>	<b>\$ 1,103,462.18</b>	<b>\$ 2,298,205.08</b>
<b>EXPENSES:</b>						
Tax Related Expenses	2,089.16	-	2,089.16	62,720.38	-	62,720.38
Engineering	5,012.50	13,040.00	18,052.50	14,540.00	70,510.00	85,050.00
Legal Expense	15,736.51	-	15,736.51	80,326.63	-	80,326.63
Other Expense	13,654.31	239.64	13,893.95	42,379.19	475.73	42,854.92
Operations and Maintenance	5,382.24	83,079.62	88,461.86	22,103.88	316,281.22	338,385.10
Purchased Water & Sewer	-	18,082.24	18,082.24	-	63,715.09	63,715.09
Rental Expense	-	3,386.94	3,386.94	-	13,547.76	13,547.76
Insurance	5,134.90	5,120.28	10,255.18	7,550.68	18,294.61	25,845.29
Payroll, Taxes and Benefits	259.90	76,127.74	76,387.64	977.06	296,695.89	297,672.95
Depreciation	6,461.57	59,771.33	66,232.90	25,846.28	239,085.32	264,931.60
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total expenses</b>	<b>\$ 53,731.09</b>	<b>\$ 258,847.79</b>	<b>\$ 312,578.88</b>	<b>\$ 256,444.10</b>	<b>\$ 1,018,605.62</b>	<b>\$ 1,275,049.72</b>
<b>OTHER INCOME / EXPENSE:</b>						
Infrastructure contributed by developer	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Change in Net Position</b>	<b>\$ (44,733.84)</b>	<b>\$ 16,171.69</b>	<b>\$ (28,562.15)</b>	<b>\$ 938,298.80</b>	<b>\$ 84,856.56</b>	<b>\$ 1,023,155.36</b>
Net Position, beginning of period	13,381,764.00	15,263,808.48	28,645,572.48	12,398,731.36	15,195,123.61	27,593,854.97
<b>Net position, end of period</b>	<b>\$ 13,337,030.16</b>	<b>\$ 15,279,980.17</b>	<b>\$ 28,617,010.33</b>	<b>\$ 13,337,030.16</b>	<b>\$ 15,279,980.17</b>	<b>\$ 28,617,010.33</b>