

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**  
**Statement of Net Position**  
**August 31, 2023**

	Government Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 6,697,342.20	\$ 2,315,353.50	\$ 9,012,695.70
Accounts receivable	26,440.41	303,378.72	329,819.13
Prepaid expenses	-	29,889.10	29,889.10
Goodwill	-	970,132.80	970,132.80
Deferred loan acquisition costs (net)	-	-	-
Advances to water and sewer fund	4,391,301.41	-	4,391,301.41
Deposits and other assets	-	-	-
Capital assets being depreciated (net)	1,961,210.98	11,373,411.23	13,334,622.21
Capital assets not being depreciated	-	5,258,731.03	5,258,731.03
	<hr/>	<hr/>	<hr/>
<b>Total assets</b>	<b>\$ 13,076,295.00</b>	<b>\$ 20,250,896.38</b>	<b>\$ 33,327,191.38</b>
<b>LIABILITIES:</b>			
Accounts payable and accrued expenses	\$ 24,110.01	\$ 129,724.29	\$ 153,834.30
Contracts payable	-	20,798.79	20,798.79
Customer deposits	-	282,099.88	282,099.88
Other liabilities	-	3,779.08	3,779.08
Accrued interest payable	-	-	-
Current portion of note payable	-	-	-
Advances from general fund	-	4,391,301.41	4,391,301.41
Note payable	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Total liabilities</b>	<b>\$ 24,110.01</b>	<b>\$ 4,827,703.45</b>	<b>\$ 4,851,813.46</b>
<b>NET POSITION:</b>			
Investment in capital assets, net of related debt	\$ 1,961,210.98	\$ 16,632,142.26	\$ 18,593,353.24
Unrestricted	\$ 11,090,974.01	\$ (1,208,949.33)	\$ 9,882,024.68
	<hr/>	<hr/>	<hr/>
<b>Total net position</b>	<b>\$ 13,052,184.99</b>	<b>\$ 15,423,192.93</b>	<b>\$ 28,475,377.92</b>
<b>Total liabilities and net position</b>	<b>\$ 13,076,295.00</b>	<b>\$ 20,250,896.38</b>	<b>\$ 33,327,191.38</b>

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**  
**Statement of Activities**  
**August 31, 2023**

	Month of August 2023			October 2022 - August 2023 YTD		
	Government	Business-Type	Total	Government	Business-Type	Total
	Activities	Activities		Activities	Activities	
<b>REVENUES:</b>						
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ 1,234,565.06	\$ -	\$ 1,234,565.06
General Service Revenue	-	251,220.41	251,220.41	-	2,593,521.42	2,593,521.42
Miscellaneous Service Revenue	-	1,126.58	1,126.58	-	23,635.00	23,635.00
Residential Revenue	-	32,591.58	32,591.58	-	351,133.30	351,133.30
Interest and Other Income	1,808.72	40.98	1,849.70	17,110.86	442.78	17,553.64
<b>Total Revenues</b>	<b>\$ 1,808.72</b>	<b>\$ 284,979.55</b>	<b>\$ 286,788.27</b>	<b>\$ 1,251,675.92</b>	<b>\$ 2,968,732.50</b>	<b>\$ 4,220,408.42</b>
<b>EXPENSES:</b>						
Tax Related Expenses	-	-	-	67,288.89	-	67,288.89
Engineering	900.00	-	900.00	33,357.50	39,855.55	73,213.05
Legal Expense	11,825.00	-	11,825.00	199,674.31	-	199,674.31
Other Expense	7,346.96	251.59	7,598.55	130,463.66	1,142.94	131,606.60
Operations and Maintenance	12,505.08	48,558.50	61,063.58	79,458.65	869,216.97	948,675.62
Purchased Water & Sewer	-	6,376.83	6,376.83	-	152,718.51	152,718.51
Rental Expense	-	3,386.94	3,386.94	-	37,256.34	37,256.34
Insurance	900.90	5,514.72	6,415.62	13,856.98	55,862.85	69,719.83
Payroll, Taxes and Benefits	384.33	128,865.76	129,250.09	3,045.03	927,125.39	930,170.42
Depreciation	6,461.57	59,771.33	66,232.90	71,077.27	657,484.63	728,561.90
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total expenses</b>	<b>\$ 40,323.84</b>	<b>\$ 252,725.67</b>	<b>\$ 293,049.51</b>	<b>\$ 598,222.29</b>	<b>\$ 2,740,663.18</b>	<b>\$ 3,338,885.47</b>
<b>OTHER INCOME / EXPENSE:</b>						
Infrastructure contributed by developer	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Change in Net Position</b>	<b>\$ (38,515.12)</b>	<b>\$ 32,253.88</b>	<b>\$ (6,261.24)</b>	<b>\$ 653,453.63</b>	<b>\$ 228,069.32</b>	<b>\$ 881,522.95</b>
<b>Net Position, beginning of period</b>	<b>\$ 13,090,700.11</b>	<b>\$ 15,390,939.05</b>	<b>\$ 28,481,639.16</b>	<b>\$ 12,398,731.36</b>	<b>\$ 15,195,123.61</b>	<b>\$ 27,593,854.97</b>
<b>Net Position, end of period</b>	<b>\$ 13,052,184.99</b>	<b>\$ 15,423,192.93</b>	<b>\$ 28,475,377.92</b>	<b>\$ 13,052,184.99</b>	<b>\$ 15,423,192.93</b>	<b>\$ 28,475,377.92</b>