

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**  
**Statement of Net Position**  
**June 30, 2024**

	Government Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 7,490,848.95	\$ 2,382,964.13	\$ 9,873,813.08
Accounts receivable	34,227.75	370,145.49	404,373.24
Prepaid expenses	-	48,795.56	48,795.56
Goodwill	-	970,132.80	970,132.80
Deferred loan acquisition costs (net)	-	-	-
Advances to water and sewer fund	4,378,348.03	-	4,378,348.03
Deposits and other assets	-	357,000.00	357,000.00
Capital assets being depreciated (net)	1,895,459.26	14,877,566.77	16,773,026.03
Capital assets not being depreciated	-	1,668,270.72	1,668,270.72
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<b>Total assets</b>	<b>\$ 13,798,883.99</b>	<b>\$ 20,674,875.47</b>	<b>\$ 34,473,759.46</b>
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<b>LIABILITIES:</b>			
Accounts payable and accrued expenses	\$ 37,361.06	\$ 211,050.00	\$ 248,411.06
Contracts payable	-	35,200.19	35,200.19
Customer deposits	-	282,748.88	282,748.88
Other liabilities	-	2,534.13	2,534.13
Accrued interest payable	-	-	-
Current portion of note payable	-	-	-
Advances from general fund	-	4,378,348.03	4,378,348.03
Lease Obligation	-	357,000.00	357,000.00
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<b>Total liabilities</b>	<b>\$ 37,361.06</b>	<b>\$ 5,266,881.23</b>	<b>\$ 5,304,242.29</b>
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<b>NET POSITION:</b>			
Investment in capital assets, net of related debt	\$ 1,895,459.26	\$ 16,545,837.49	\$ 18,441,296.75
Unrestricted	\$ 11,866,063.67	\$ (1,137,843.25)	\$ 10,728,220.42
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<b>Total net position</b>	<b>\$ 13,761,522.93</b>	<b>\$ 15,407,994.24</b>	<b>\$ 29,169,517.17</b>
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<b>Total liabilities and net position</b>	<b>\$ 13,798,883.99</b>	<b>\$ 20,674,875.47</b>	<b>\$ 34,473,759.46</b>
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**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**  
**Statement of Activities**  
**June 30, 2024**

	Month of June 2024			October 2023 - June 2024 YTD		
	Government Activities	Business-Type Activities	Total	Government Activities	Business-Type Activities	Total
<b>REVENUES:</b>						
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ 1,338,802.47	\$ -	\$ 1,338,802.47
General Service Revenue	-	259,296.68	259,296.68	-	2,170,645.78	2,170,645.78
Miscellaneous Service Revenue	-	4,254.23	4,254.23	-	24,045.83	24,045.83
Residential Revenue	-	36,463.17	36,463.17	-	310,393.16	310,393.16
Interest and Other Income	1,779.86	40.83	1,820.69	17,526.52	363.80	17,890.32
<b>Total Revenues</b>	<b>\$ 1,779.86</b>	<b>\$ 300,054.91</b>	<b>\$ 301,834.77</b>	<b>\$ 1,356,328.99</b>	<b>\$ 2,505,448.57</b>	<b>\$ 3,861,777.56</b>
<b>EXPENSES:</b>						
Tax Related Expenses	-	-	-	71,941.66	-	71,941.66
Engineering	3,715.00	4,400.00	8,115.00	17,405.00	76,299.53	93,704.53
Legal Expense	18,902.94	-	18,902.94	247,822.64	-	247,822.64
Other Expense	6,203.92	32.83	6,236.75	89,690.54	483.48	90,174.02
Operations and Maintenance	6,862.50	93,390.99	100,253.49	78,712.85	885,843.86	964,556.71
Purchased Water & Sewer	-	2,408.57	2,408.57	-	103,841.97	103,841.97
Rental Expense	-	3,664.72	3,664.72	-	32,982.48	32,982.48
Insurance	1,103.63	6,942.98	8,046.61	10,217.68	61,427.48	71,645.16
Payroll, Taxes and Benefits	261.08	73,196.53	73,457.61	2,405.80	773,385.01	775,790.81
Depreciation	6,461.57	71,316.14	77,777.71	58,154.13	641,845.26	699,999.39
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total expenses</b>	<b>\$ 43,510.64</b>	<b>\$ 255,352.76</b>	<b>\$ 298,863.40</b>	<b>\$ 576,350.30</b>	<b>\$ 2,576,109.07</b>	<b>\$ 3,152,459.37</b>
<b>OTHER INCOME / EXPENSE:</b>						
Infrastructure contributed by developer	-	-	-	-	245,044.00	245,044.00
Miscellaneous	-	-	-	-	51,915.60	51,915.60
<b>Change in Net Position</b>	<b>\$ (41,730.78)</b>	<b>\$ 44,702.15</b>	<b>\$ 2,971.37</b>	<b>\$ 779,978.69</b>	<b>\$ 226,299.10</b>	<b>\$ 1,006,277.79</b>
<b>Net Position, beginning of period</b>	<b>\$ 13,803,253.71</b>	<b>\$ 15,363,292.09</b>	<b>\$ 29,166,545.80</b>	<b>\$ 12,981,544.24</b>	<b>\$ 15,181,695.14</b>	<b>\$ 28,163,239.38</b>
<b>Net Position, end of period</b>	<b>\$ 13,761,522.93</b>	<b>\$ 15,407,994.24</b>	<b>\$ 29,169,517.17</b>	<b>\$ 13,761,522.93</b>	<b>\$ 15,407,994.24</b>	<b>\$ 29,169,517.17</b>