

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**

**Statement of Net Position**

**November 30, 2023**

	Government	Business-Type	
	Activities	Activities	Total
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 6,554,624.88	\$ 2,346,574.24	\$ 8,901,199.12
Accounts receivable	26,944.58	292,896.05	319,840.63
Prepaid expenses	297.74	12,220.54	12,518.28
Goodwill	-	970,132.80	970,132.80
Deferred loan acquisition costs (net)	-	-	-
Advances to water and sewer fund	4,387,818.44	-	4,387,818.44
Deposits and other assets	-	357,000.00	357,000.00
Capital assets being depreciated (net)	1,940,690.25	15,049,465.18	16,990,155.43
Capital assets not being depreciated	-	1,372,767.01	1,372,767.01
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<b>Total assets</b>	<b>\$ 12,910,375.89</b>	<b>\$ 20,401,055.82</b>	<b>\$ 33,311,431.71</b>
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<b>LIABILITIES:</b>			
Accounts payable and accrued expenses	\$ 65,989.49	\$ 133,167.52	\$ 199,157.01
Contracts payable	-	35,200.19	35,200.19
Customer deposits	-	282,939.88	282,939.88
Other liabilities	-	2,534.13	2,534.13
Accrued interest payable	-	-	-
Current portion of note payable	-	-	-
Advances from general fund	-	4,387,818.44	4,387,818.44
Lease Obligation	-	357,000.00	357,000.00
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<b>Total liabilities</b>	<b>\$ 65,989.49</b>	<b>\$ 5,198,660.16</b>	<b>\$ 5,264,649.65</b>
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<b>NET POSITION:</b>			
Investment in capital assets, net of related debt	\$ 1,940,690.25	\$ 16,422,232.19	\$ 18,362,922.44
Unrestricted	\$ 10,903,696.15	\$ (1,219,836.53)	\$ 9,683,859.62
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<b>Total net position</b>	<b>\$ 12,844,386.40</b>	<b>\$ 15,202,395.66</b>	<b>\$ 28,046,782.06</b>
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<b>Total liabilities and net position</b>	<b>\$ 12,910,375.89</b>	<b>\$ 20,401,055.82</b>	<b>\$ 33,311,431.71</b>

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**

**Statement of Activities**

**November 30, 2023**

	Month of November 2023			October 2023 -November 2023 YTD		
	Government	Business-Type	Total	Government	Business-Type	Total
	Activities	Activities		Activities	Activities	
<b>REVENUES:</b>						
Ad Valorem Taxes	\$ 17,164.86	\$ -	\$ 17,164.86	\$ 17,164.86	\$ -	\$ 17,164.86
General Service Revenue	-	226,086.91	226,086.91	-	451,948.78	451,948.78
Miscellaneous Service Revenue	-	9,674.35	9,674.35	-	10,621.61	10,621.61
Residential Revenue	-	41,005.23	41,005.23	-	73,347.20	73,347.20
Interest and Other Income	1,761.64	39.66	1,801.30	3,577.96	80.64	3,658.60
<b>Total Revenues</b>	<b>\$ 18,926.50</b>	<b>\$ 276,806.15</b>	<b>\$ 295,732.65</b>	<b>\$ 20,742.82</b>	<b>\$ 535,998.23</b>	<b>\$ 556,741.05</b>
<b>EXPENSES:</b>						
Tax Related Expenses	1,117.89	-	1,117.89	3,019.14	-	3,019.14
Engineering	1,350.00	6,175.54	7,525.54	3,585.00	13,615.83	17,200.83
Legal Expense	28,868.88	-	28,868.88	97,328.97	-	97,328.97
Other Expense	6,163.54	-	6,163.54	20,611.85	-	20,611.85
Operations and Maintenance	10,347.26	97,072.14	107,419.40	17,577.23	180,230.31	197,807.54
Purchased Water & Sewer	-	10,790.79	10,790.79	-	16,451.99	16,451.99
Rental Expense	-	3,664.72	3,664.72	-	7,329.44	7,329.44
Insurance	1,198.63	5,307.76	6,506.39	2,397.26	10,822.48	13,219.74
Payroll, Taxes and Benefits	260.09	81,106.94	81,367.03	458.07	144,215.38	144,673.45
Depreciation	6,461.57	71,316.14	77,777.71	12,923.14	142,632.28	155,555.42
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total expenses</b>	<b>\$ 55,767.86</b>	<b>\$ 275,434.03</b>	<b>\$ 331,201.89</b>	<b>\$ 157,900.66</b>	<b>\$ 515,297.71</b>	<b>\$ 673,198.37</b>
<b>OTHER INCOME / EXPENSE:</b>						
Infrastructure contributed by developer	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Change in Net Position</b>	<b>\$ (36,841.36)</b>	<b>\$ 1,372.12</b>	<b>\$ (35,469.24)</b>	<b>\$ (137,157.84)</b>	<b>\$ 20,700.52</b>	<b>\$ (116,457.32)</b>
Net Position, beginning of period	12,881,227.76	15,201,023.54	28,082,251.30	12,981,544.24	15,181,695.14	28,163,239.38
<b>Net position, end of period</b>	<b>\$ 12,844,386.40</b>	<b>\$ 15,202,395.66</b>	<b>\$ 28,046,782.06</b>	<b>\$ 12,844,386.40</b>	<b>\$ 15,202,395.66</b>	<b>\$ 28,046,782.06</b>