

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**  
**Statement of Net Position**  
**October 31, 2016**

	Government Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 1,360,825.00	\$ 291,285.75	\$ 1,652,110.75
Accounts receivable	11,276.43	237,185.05	248,461.48
Prepaid expenses	-	11,938.64	11,938.64
Goodwill	-	970,132.80	970,132.80
Deferred loan acquisition costs (net)	-	-	-
Advances to water and sewer fund	6,417,113.50	-	6,417,113.50
Deposits and other assets	46.00	-	46.00
Capital assets being depreciated (net)	942,038.47	10,820,056.38	11,762,094.85
Capital assets not being depreciated	-	251,324.00	251,324.00
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<b>Total assets</b>	<b>\$ 8,731,299.40</b>	<b>\$ 12,581,922.62</b>	<b>\$ 21,313,222.02</b>
<b>LIABILITIES:</b>			
Accounts payable and accrued expenses	\$ 7,883.36	\$ 200,030.63	\$ 207,913.99
Contracts payable	-	53,911.57	53,911.57
Customer deposits	-	164,319.00	164,319.00
Other liabilities	-	2,337.12	2,337.12
Accrued interest payable	2,823.11	-	2,823.11
Current portion of note payable	1,000,000.00	-	1,000,000.00
Advances from general fund	-	6,417,113.50	6,417,113.50
Note payable	-	-	-
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<b>Total liabilities</b>	<b>\$ 1,010,706.47</b>	<b>\$ 6,837,711.82</b>	<b>\$ 7,848,418.29</b>
<b>NET POSITION:</b>			
Investment in capital assets, net of related debt	\$ 942,038.47	\$ 11,071,380.38	\$ 12,013,418.85
Unrestricted	\$ 6,778,554.46	\$ (5,330,111.81)	\$ 1,448,442.65
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<b>Total net position</b>	<b>\$ 7,720,592.93</b>	<b>\$ 5,741,268.57</b>	<b>\$ 13,461,861.50</b>
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<b>Total liabilities and net position</b>	<b>\$ 8,731,299.40</b>	<b>\$ 12,578,980.39</b>	<b>\$ 21,310,279.79</b>

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**  
**Statement of Activities**  
**October 31, 2015**

	Month of October 2015			October 2015 - October 2015 YTD		
	Government Activities	Business-Type Activities	Total	Government Activities	Business-Type Activities	Total
<b>REVENUES:</b>						
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Service Revenue	-	176,214.01	176,214.01	-	176,214.01	176,214.01
Miscellaneous Service Revenue	-	1,257.74	1,257.74	-	1,257.74	1,257.74
Residential Revenue	-	31,624.36	31,624.36	-	31,624.36	31,624.36
Interest and Other Income	35.01	0.20	35.21	35.01	0.20	35.21
<b>Total Revenues</b>	<b>\$ 35.01</b>	<b>\$ 209,096.31</b>	<b>\$ 209,131.32</b>	<b>\$ 35.01</b>	<b>\$ 209,096.31</b>	<b>\$ 209,131.32</b>
<b>EXPENSES:</b>						
Tax Related Expenses	2,917.75	-	2,917.75	2,917.75	-	2,917.75
Engineering	4,160.00	450.00	4,610.00	4,160.00	450.00	4,610.00
Legal Expense	2,175.00	-	2,175.00	2,175.00	-	2,175.00
Other Expense	10,500.00	445.48	10,945.48	10,500.00	445.48	10,945.48
Operations and Maintenance	3,118.77	28,041.32	31,160.09	3,118.77	28,041.32	31,160.09
Purchased Water & Sewer	-	3,161.21	3,161.21	-	3,161.21	3,161.21
Rental Expense	-	2,937.95	2,937.95	-	2,937.95	2,937.95
Insurance	900.79	4,552.81	5,453.60	900.79	4,552.81	5,453.60
Payroll, Taxes and Benefits	118.44	56,771.25	56,889.69	118.44	56,771.25	56,889.69
Depreciation	3,090.46	46,590.60	49,681.06	3,090.46	46,590.60	49,681.06
Amortization	-	-	-	-	-	-
Interest	1,408.95	-	1,408.95	1,408.95	-	1,408.95
<b>Total expenses</b>	<b>\$ 28,390.16</b>	<b>\$ 142,950.62</b>	<b>\$ 171,340.78</b>	<b>\$ 28,390.16</b>	<b>\$ 142,950.62</b>	<b>\$ 171,340.78</b>
<b>OTHER INCOME / EXPENSE:</b>						
Infrastructure contributed by developer	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Change in Net Position</b>	<b>\$ (28,355.15)</b>	<b>\$ 66,145.69</b>	<b>\$ 37,790.54</b>	<b>\$ (28,355.15)</b>	<b>\$ 66,145.69</b>	<b>\$ 37,790.54</b>
Net Position, beginning of period	7,748,948.08	5,675,122.88	13,424,070.96	7,748,948.08	5,675,122.88	13,424,070.96
<b>Net position, end of period</b>	<b>\$ 7,720,592.93</b>	<b>\$ 5,741,268.57</b>	<b>\$ 13,461,861.50</b>	<b>\$ 7,720,592.93</b>	<b>\$ 5,741,268.57</b>	<b>\$ 13,461,861.50</b>