

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**  
**Statement of Net Position**  
**July 31, 2017**

	Government Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 1,820,781.34	\$ 1,407,791.52	\$ 3,228,572.86
Accounts receivable	25,208.10	222,404.41	247,612.51
Prepaid expenses	-	27,976.31	27,976.31
Goodwill	-	970,132.80	970,132.80
Deferred loan acquisition costs (net)	11,333.36	-	11,333.36
Advances to water and sewer fund	6,353,708.74	-	6,353,708.74
Deposits and other assets	46.00	-	46.00
Capital assets being depreciated (net)	962,245.98	10,457,020.26	11,419,266.24
Capital assets not being depreciated	-	811,115.90	811,115.90
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<b>Total assets</b>	<b>\$ 9,173,323.52</b>	<b>\$ 13,896,441.20</b>	<b>\$ 23,069,764.72</b>
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<b>LIABILITIES:</b>			
Accounts payable and accrued expenses	\$ 4,453.58	\$ 46,308.12	\$ 50,761.70
Contracts payable	-	42,742.29	42,742.29
Customer deposits	-	188,188.00	188,188.00
Other liabilities	-	2,831.56	2,831.56
Accrued interest payable	-	-	-
Current portion of note payable	-	-	-
Advances from general fund	-	6,353,708.74	6,353,708.74
Note payable	-	-	-
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<b>Total liabilities</b>	<b>\$ 4,453.58</b>	<b>\$ 6,633,778.71</b>	<b>\$ 6,638,232.29</b>
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<b>NET POSITION:</b>			
Investment in capital assets, net of related debt	\$ 962,245.98	\$ 11,268,136.16	\$ 12,230,382.14
Unrestricted	\$ 8,206,623.96	\$ (4,005,473.67)	\$ 4,201,150.29
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<b>Total net position</b>	<b>\$ 9,168,869.94</b>	<b>\$ 7,262,662.49</b>	<b>\$ 16,431,532.43</b>
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<b>Total liabilities and net position</b>	<b>\$ 9,173,323.52</b>	<b>\$ 13,896,441.20</b>	<b>\$ 23,069,764.72</b>
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**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**  
**Statement of Activities**  
**July 31, 2017**

	Month of July 2017			October 2016 - July 2017 YTD		
	Government Activities	Business-Type Activities	Total	Government Activities	Business-Type Activities	Total
<b>REVENUES:</b>						
Ad Valorem Taxes	\$ 1,325.26	\$ -	\$ 1,325.26	\$ 927,308.15	\$ -	\$ 927,308.15
General Service Revenue	-	173,088.33	173,088.33	-	1,909,622.07	1,909,622.07
Miscellaneous Service Revenue	-	100.00	100.00	-	24,231.75	24,231.75
Residential Revenue	-	29,506.76	29,506.76	-	300,930.08	300,930.08
Interest and Other Income	2,812.59	3.02	2,815.61	3,157.53	6,510.18	9,667.71
<b>Total Revenues</b>	<b>\$ 4,137.85</b>	<b>\$ 202,698.11</b>	<b>\$ 206,835.96</b>	<b>\$ 930,465.68</b>	<b>\$ 2,241,294.08</b>	<b>\$ 3,171,759.76</b>
<b>EXPENSES:</b>						
Tax Related Expenses	(424.03)	-	(424.03)	53,064.16	-	53,064.16
Engineering	1,142.50	4,948.74	6,091.24	13,522.50	15,164.16	28,686.66
Legal Expense	1,675.00	-	1,675.00	47,393.86	-	47,393.86
Other Expense	4,800.55	45.25	4,845.80	85,317.15	1,265.00	86,582.15
Operations and Maintenance	4,442.51	33,864.10	38,306.61	29,214.73	373,203.88	402,418.61
Purchased Water & Sewer	-	9,252.15	9,252.15	-	177,167.08	177,167.08
Rental Expense	-	2,980.95	2,980.95	-	29,766.50	29,766.50
Insurance	649.66	4,649.40	5,299.06	7,066.48	46,815.99	53,882.47
Payroll, Taxes and Benefits	2,367.25	50,904.63	53,271.88	25,974.74	554,285.54	580,260.28
Depreciation	3,347.09	48,092.68	51,439.77	33,470.90	480,926.80	514,397.70
Amortization	708.33	-	708.33	5,666.64	-	5,666.64
Interest	-	-	-	-	-	-
<b>Total expenses</b>	<b>\$ 18,708.86</b>	<b>\$ 154,737.90</b>	<b>\$ 173,446.76</b>	<b>\$ 300,691.16</b>	<b>\$ 1,678,594.95</b>	<b>\$ 1,979,286.11</b>
<b>OTHER INCOME / EXPENSE:</b>						
Infrastructure contributed by developer	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Change in Net Position</b>	<b>\$ (14,571.01)</b>	<b>\$ 47,960.21</b>	<b>\$ 33,389.20</b>	<b>\$ 629,774.52</b>	<b>\$ 562,699.13</b>	<b>\$ 1,192,473.65</b>
<b>Net Position, beginning of period</b>	<b>\$ 9,183,440.95</b>	<b>\$ 7,214,702.28</b>	<b>\$ 16,398,143.23</b>	<b>\$ 8,539,095.42</b>	<b>\$ 6,699,963.36</b>	<b>\$ 15,239,058.78</b>
<b>Net Position, end of period</b>	<b>\$ 9,168,869.94</b>	<b>\$ 7,262,662.49</b>	<b>\$ 16,431,532.43</b>	<b>\$ 9,168,869.94</b>	<b>\$ 7,262,662.49</b>	<b>\$ 16,431,532.43</b>