

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**  
**Statement of Net Position**  
**February 28, 2021**

<b>ASSETS:</b>	Government Activities	Business-Type Activities	Total
Cash and cash equivalents	\$ 5,634,694.49	\$ 2,025,369.74	\$ 7,660,064.23
Accounts receivable	55,857.90	372,397.86	428,255.76
Prepaid expenses	-	53,990.27	53,990.27
Goodwill	-	970,132.80	970,132.80
Deferred loan acquisition costs (net)	-	-	-
Advances to water and sewer fund	4,424,757.34	-	4,424,757.34
Deposits and other assets	-	(21.61)	(21.61)
Capital assets being depreciated (net)	2,059,150.31	11,144,652.82	13,203,803.13
Capital assets not being depreciated	-	2,836,156.01	2,836,156.01
	<hr/>		
<b>Total assets</b>	<b>\$ 12,174,460.04</b>	<b>\$ 17,402,677.89</b>	<b>\$ 29,577,137.93</b>
	<hr/>		
<b>LIABILITIES:</b>			
Accounts payable and accrued expenses	\$ 27,475.86	\$ 431,059.18	\$ 458,535.04
Contracts payable	-	36,374.42	36,374.42
Customer deposits	-	215,441.00	215,441.00
Other liabilities	-	3,878.93	3,878.93
Accrued interest payable	-	-	-
Current portion of note payable	-	-	-
Advances from general fund	-	4,424,757.34	4,424,757.34
Note payable	-	-	-
	<hr/>		
<b>Total liabilities</b>	<b>\$ 27,475.86</b>	<b>\$ 5,111,510.87</b>	<b>\$ 5,138,986.73</b>
	<hr/>		
<b>NET POSITION:</b>			
Investment in capital assets, net of related debt	\$ 2,059,150.31	\$ 13,980,808.83	\$ 16,039,959.14
Unrestricted	\$ 10,087,833.56	\$ (1,689,641.81)	\$ 8,398,191.75
	<hr/>		
<b>Total net position</b>	<b>\$ 12,146,983.87</b>	<b>\$ 12,291,167.02</b>	<b>\$ 24,438,150.89</b>
	<hr/>		
<b>Total liabilities and net position</b>	<b>\$ 12,174,459.73</b>	<b>\$ 17,402,677.89</b>	<b>\$ 29,577,137.62</b>
	<hr/>		

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**  
**Statement of Activities**  
**February 28, 2021**

	Month of February 2021			October 2020 - February 2021 YTD		
	Government Activities	Business-Type Activities	Total	Government Activities	Business-Type Activities	Total
<b>REVENUES:</b>						
Ad Valorem Taxes	\$ 4,755.95	\$ -	\$ 4,755.95	\$ 1,212,943.52	\$ -	\$ 1,212,943.52
General Service Revenue	-	265,370.94	265,370.94	-	1,293,571.45	1,293,571.45
Miscellaneous Service Revenue	-	1,927.59	1,927.59	-	10,155.00	10,155.00
Residential Revenue	-	34,867.78	34,867.78	-	162,168.83	162,168.83
Interest and Other Income	126.71	24.08	150.79	681.05	460,535.47	461,216.52
<b>Total Revenues</b>	<b>\$ 4,882.66</b>	<b>\$ 302,190.39</b>	<b>\$ 307,073.05</b>	<b>\$ 1,213,624.57</b>	<b>\$ 1,926,430.75</b>	<b>\$ 3,140,055.32</b>
<b>EXPENSES:</b>						
Tax Related Expenses	161.21	-	161.21	63,870.90	-	63,870.90
Engineering	7,732.50	3,126.00	10,858.50	34,965.00	11,839.78	46,804.78
Legal Expense	2,125.00	-	2,125.00	17,870.50	-	17,870.50
Other Expense	12,128.08	78.62	12,206.70	44,685.84	344.16	45,030.00
Operations and Maintenance	5,117.10	35,875.37	40,992.47	37,413.66	231,474.19	268,887.85
Purchased Water & Sewer	-	48,773.32	48,773.32	-	237,821.86	237,821.86
Rental Expense	-	3,170.23	3,170.23	-	15,851.15	15,851.15
Insurance	777.31	3,864.31	4,641.62	3,790.58	21,222.51	25,013.09
Payroll, Taxes and Benefits	117.79	57,258.04	57,375.83	2,126.35	303,205.31	305,331.66
Depreciation	6,053.51	52,374.44	58,427.95	30,267.55	274,455.34	304,722.89
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total expenses</b>	<b>\$ 34,212.50</b>	<b>\$ 204,520.33</b>	<b>\$ 238,732.83</b>	<b>\$ 234,990.38</b>	<b>\$ 1,096,214.30</b>	<b>\$ 1,331,204.68</b>
<b>OTHER INCOME / EXPENSE:</b>						
Infrastructure contributed by developer	-	-	-	-	881,424.00	881,424
Miscellaneous	-	-	-	-	-	-
<b>Change in Net Position</b>	<b>\$ (29,329.84)</b>	<b>\$ 97,670.06</b>	<b>\$ 68,340.22</b>	<b>\$ 978,634.19</b>	<b>\$ 1,711,640.45</b>	<b>\$ 2,690,274.64</b>
<b>Net Position, beginning of period</b>	<b>12,176,313.71</b>	<b>12,193,496.96</b>	<b>24,369,810.67</b>	<b>11,168,349.68</b>	<b>10,579,526.57</b>	<b>21,747,876.25</b>
<b>Net Position, end of period</b>	<b>\$ 12,146,983.87</b>	<b>\$ 12,291,167.02</b>	<b>\$ 24,438,150.89</b>	<b>\$ 12,146,983.87</b>	<b>\$ 12,291,167.02</b>	<b>\$ 24,438,150.89</b>