

# AGENDA

*Tindall Hammock Irrigation and  
Soil Conservation District*

**Joint Landowners and Supervisors Meeting**

Wednesday, September 23<sup>rd</sup>, 2020 at 4:30 p.m.

<https://tindallhammock.com/public-meetings/> or by phone at 1-929-205-6099

Meeting ID: 939 7014 4877 Passcode: 740011 online Passcode: 740011 by phone

- 1) Meeting called to order by Chair
- 2) Roll Call of District Supervisors
- 3) Determination of presence of a quorum of Supervisors
- 4) Acknowledge landowners in attendance
- 5) Declare a Joint Meeting of Landowners and Supervisors  
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**THIS MEETING WILL BE RECESSED AT 5:01 P.M. FOR THE VIRTUAL PUBLIC HEARING ON THE DISTRICT'S PROPOSED AD VALORUM MILLAGE RATE AND BUDGET FOR FISCAL YEAR 2020/2021**  
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- 6) Chair's report on state of the District
- 7) Treasurer's report
  - a) Review and Approve Interim Financial Statement for July 2020
  - b) Review Fund transfers prior to fiscal year end
- 8) Attorney's report
  - a) Discussion/update regarding Surcharge for Wastewater Use
  - b) Approval and Consent for IDI (Davie Business Center) Bill of Sale for Phase III Utility Lines and Facilities
  - c) Proposed Special District Legislation for 2020/2021
  - d) Update on District's Utility Water and Wastewater Facilities Report
  - e) Update on Additions and Amendments to District's Criteria Manual
  - f) Discussion on status of Development Projects
    - i) IDI [Davie Business Center] Phase II
    - ii) IDI [Davie Business Center] Phase III Development
    - iii) HWW Davie, LLC (Waterwalk)
    - iv) Flagler Construction
    - v) Bridge 595
- 9) Engineer's report [Craven, Thompson and Associates].
  - a) Status of ongoing and proposed District projects

- b) Update on 5-year Capital Improvement Program for drainage improvements
  - c) Status of 5-year Recertification Program
  - d) Other
- 10) Engineer's report [GAI Consultants, Inc.]
- a) Status of ongoing and proposed District Projects.
  - b) Update on 5-year Capital Improvement Program for Water and Wastewater improvements
  - c) Update on Utility Plant Improvements-Phase 2
  - d) Other
- 11) Fern Crest Utility Enterprise Fund Report
- a) Status of utility plant operations.
  - b) Other
- 12) Management Company Report
- a) Update on operations of the District.
  - b) Update on BB&T bank loan
  - c) Update on District Website
- 13) Old Business
- 14) New Business
- a) Approve schedule of Board Meetings for Fiscal Year 2020/2021 (October 2020 - September 2021). [All meetings on Wednesday at 4:30 p.m. at 3941 SW 47<sup>th</sup> Avenue, Davie, Florida or via Communications Media Technology (CMT) as duly noticed].
    - October 21, 2020
    - November 18, 2020
    - December 16, 2020
    - January 20, 2021
    - February 17, 2021
    - March 17, 2021
    - April 21, 2021
    - May 19, 2021
    - June 16, 2021
    - July 21, 2021
    - August 18, 2021
    - September 15, 2021 (Subject to required Budget Hearings)
- 15) Other Business.
- a) Landowner items.
  - b) Ratification of actions of Chair and Supervisors for the fiscal year 2018/2019.
  - c) Ratification of actions of Chair and Supervisors for the fiscal year 2019/2020.
- 16) Landowners nomination and election of Three (3) Supervisors for 2-year period beginning September 24, 2020 and ending on the day of the annual meeting of landowners in September 2022.
- 17) Administration of Oath of Office to the newly elected Supervisors

18) Election/Appointment of Officers of the District Board of Supervisors to serve until September 2022 Annual Meeting of Landowners and Supervisors

- a) Election of Chair
- b) Election of Vice Chair
- c) Appointment of Secretary/Treasurer

19) Motion to authorize the Secretary, Manager and Attorney to file all necessary reports in compliance with the Uniform Special District Accountability Act and all other applicable statutes, laws and regulations.

20) Public Comments and Concerns

21) Other

22) Next meeting of the Board of Supervisors scheduled for 4:30 p.m. on Wednesday, October 21, 2020 at 3941 SW 47<sup>th</sup> Avenue, Davie, Florida or via Communications Media Technology (CMT) as duly noticed.

23) Motion to Adjourn.

**NOTICE**

In accordance with the Americans with Disabilities Act and Florida Statutes Section 286.26, persons with disabilities needing special accommodation to participate in this virtual meeting should contact the District at (954) 332-7778 at least 48 hours prior to the proceedings for assistance.

Pursuant to Florida Statutes Section 286.0105, the Tindall Hammock Irrigation and Soil Conservation District advises the public that: If a person decides to appeal any decision made by the Board with respect to any matter considered at this virtual meeting, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. This notice does not constitute consent by the Board for the introduction or admission of evidence of otherwise inadmissible or irrelevant evidence, nor does it authorize challenges or appeals not otherwise allowed by law.

All interested persons may appear at the above virtual meeting at the stated time and place. The virtual meeting may be continued from time-to-time as may be necessary. The public record of this meeting may be examined at 800 East Broward Boulevard, Suite 505, Fort Lauderdale, Florida 33301.

# EVERHART MANAGEMENT GROUP LLC

Date: September 18<sup>th</sup>, 2020

To: Board of Supervisors, Tindall Hammock Irrigation and Soil Conservation District

From: Patricia Mahaney, District Manager

RE: Monthly Financial Statement

Attached for your review are the interim statement for the period of July 2020. This statement will be on the agenda for approval at next week's meeting.

As of today's date the District has a total of \$6,777,246.13 cash on hand as per the following accounts:

|   | <u>Sep 18, 20</u>          |
|---|----------------------------|
| <b>Current Assets</b>                         |                            |
| <b>Governmental Fund Accounts</b>             |                            |
| THISCD 101-001 · Bank United-6936-Operating   | 1,370,810.03               |
| THISCD 101-002 · Bank United-3074-Hurricane   | 53,310.58                  |
| THISCD 101-003 · Bank United-3066-Capital Imp | 27,938.40                  |
| THISCD 102-001 · BB & T Bank - Operating      | 1,594,638.67               |
| THISCD 102-002 · BB & T - Savings 7877        | <u>101,499.68</u>          |
|   | 3,148,197.36               |
| <b>Enterprise Fund Accounts</b>               |                            |
| FCU 101-002 · Petty Cash                      | 704.32                     |
| FCU 101-003 · Bank United - Ferncrest         | 12,419.40                  |
| FCU 102-001 · BB & T Bank - Operating 7834    | <u>3,030,262.79</u>        |
|   | 3,043,386.51               |
| <b>Impact Fee Fund Account</b>                |                            |
| FCU 102-002 · BB & T Bank - Impact Fee 7850   | <u>585,662.26</u>          |
|   | 585,662.26                 |
| <b>Total Cash On Hand</b>                     | <u><u>6,777,246.13</u></u> |

As we discussed at this week's meeting, there will be some transfers between funds for hurricane preparedness, capital improvements and impact fee funds prior to the close of the District fiscal year on 9/30/2020. Further, I will be taking steps to reduce any bank fees associated with the accounts at either BankUnited or BB&T.

Please feel free to contact me via phone at 954-465-7693 or via email at [pmahaney@everhartmggroup.com](mailto:pmahaney@everhartmggroup.com).

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**  
**Statement of Net Position**  
**July 31, 2020**

|  | Government<br>Activities | Business-Type<br>Activities | Total                   |
|--|--------------------------|-----------------------------|-------------------------|
| <b>ASSETS:</b>                         |                          |                             |                         |
| Cash and cash equivalents              | \$ 3,204,459.15          | \$ 3,614,700.23             | \$ 6,819,159.38         |
| Accounts receivable                    | 22,090.26                | 251,868.95                  | 273,959.21              |
| Prepaid expenses                       | -                        | 29,140.69                   | 29,140.69               |
| Goodwill                               | -                        | 970,132.80                  | 970,132.80              |
| Deferred loan acquisition costs (net)  | -                        | -                           | -                       |
| Advances to water and sewer fund       | 6,236,251.80             | -                           | 6,236,251.80            |
| Deposits and other assets              | -                        | -                           | -                       |
| Capital assets being depreciated (net) | 1,690,541.96             | 10,204,799.01               | 11,895,340.97           |
| Capital assets not being depreciated   | 163,950.00               | 2,223,980.02                | 2,387,930.02            |
| <b>Total assets</b>                    | <b>\$ 11,317,293.17</b>  | <b>\$ 17,294,621.70</b>     | <b>\$ 28,611,914.87</b> |

|                                       |                     |                        |                        |
|---------------------------------------|---------------------|------------------------|------------------------|
| <b>LIABILITIES:</b>                   |                     |                        |                        |
| Accounts payable and accrued expenses | \$ 76,437.77        | \$ 239,991.27          | \$ 316,429.04          |
| Contracts payable                     | -                   | 61,852.95              | 61,852.95              |
| Customer deposits                     | -                   | 213,554.00             | 213,554.00             |
| Other liabilities                     | -                   | 3,927.16               | 3,927.16               |
| Accrued interest payable              | -                   | -                      | -                      |
| Current portion of note payable       | -                   | -                      | -                      |
| Advances from general fund            | -                   | 6,236,251.80           | 6,236,251.80           |
| Note payable                          | -                   | -                      | -                      |
| <b>Total liabilities</b>              | <b>\$ 76,437.77</b> | <b>\$ 6,755,577.18</b> | <b>\$ 6,832,014.95</b> |

|   |                 |                   |                  |
|---|-----------------|-------------------|------------------|
| <b>NET POSITION:</b>                              |                 |                   |                  |
| Investment in capital assets, net of related debt | \$ 1,690,541.96 | \$ 12,428,779.03  | \$ 14,119,320.99 |
| Unrestricted                                      | \$ 9,550,313.44 | \$ (1,889,734.51) | \$ 7,660,578.93  |

|   |                         |                         |                         |
|---|-------------------------|-------------------------|-------------------------|
| <b>Total net position</b>                 | <b>\$ 11,240,855.40</b> | <b>\$ 10,539,044.52</b> | <b>\$ 21,779,899.92</b> |
| <b>Total liabilities and net position</b> | <b>\$ 11,317,293.17</b> | <b>\$ 17,294,621.70</b> | <b>\$ 28,611,914.87</b> |

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**  
**Statement of Activities**  
**July 31, 2020**

**Month of July 2020**

|                               | Government<br>Activities | Business-Type<br>Activities | Total                |
|-------------------------------|--------------------------|-----------------------------|----------------------|
| <b>REVENUES:</b>              |                          |                             |                      |
| Ad Valorem Taxes              | 3,516.68                 | -                           | 3,516.68             |
| General Service Revenue       | -                        | 221,843.02                  | 221,843.02           |
| Miscellaneous Service Revenue | -                        | 721.37                      | 721.37               |
| Residential Revenue           | -                        | 33,696.50                   | 33,696.50            |
| Interest and Other Income     | 116.53                   | 4.96                        | 121.49               |
| <b>Total Revenues</b>         | <b>\$ 3,633.21</b>       | <b>\$ 256,265.85</b>        | <b>\$ 259,899.06</b> |

**EXPENSES:**

|                             |                     |                      |                      |
|-----------------------------|---------------------|----------------------|----------------------|
| Tax Related Expenses        | 1,841.22            | -                    | 1,841.22             |
| Engineering                 | 4,242.50            | 900.00               | 5,142.50             |
| Legal Expense               | 6,041.66            | -                    | 6,041.66             |
| Other Expense               | 4,656.59            | -                    | 4,656.59             |
| Operations and Maintenance  | 5,064.85            | 49,102.15            | 54,167.00            |
| Purchased Water & Sewer     | -                   | 17,868.16            | 17,868.16            |
| Rental Expense              | -                   | 3,116.90             | 3,116.90             |
| Insurance                   | 745.32              | 4,275.99             | 5,021.31             |
| Payroll, Taxes and Benefits | 2,351.44            | 63,291.18            | 65,642.62            |
| Depreciation                | 4,049.83            | 52,374.44            | 56,424.27            |
| Amortization                | -                   | -                    | -                    |
| Interest                    | -                   | -                    | -                    |
| <b>Total expenses</b>       | <b>\$ 28,993.41</b> | <b>\$ 190,928.82</b> | <b>\$ 219,922.23</b> |

**OTHER INCOME / EXPENSE:**

|   |                       |                     |                     |
|---|-----------------------|---------------------|---------------------|
| Infrastructure contributed by developer | -                     | -                   | -                   |
| Miscellaneous                           | -                     | -                   | -                   |
| <b>Change in Net Position</b>           | <b>\$ (25,360.20)</b> | <b>\$ 65,337.03</b> | <b>\$ 39,976.83</b> |

**Net Position, beginning of period**

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
|  | \$ 11,266,215.60 | \$ 10,473,707.49 | \$ 21,739,923.09 |
|--|------------------|------------------|------------------|

**Net Position, end of period**

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
|  | \$ 11,240,855.40 | \$ 10,539,044.52 | \$ 21,779,899.92 |
|--|------------------|------------------|------------------|

**October 2019 - July 2020 YTD**

|                               | Government<br>Activities | Business-Type<br>Activities | Total                  |
|-------------------------------|--------------------------|-----------------------------|------------------------|
| <b>REVENUES:</b>              |                          |                             |                        |
| Ad Valorem Taxes              | 1,223,136.98             | -                           | 1,223,136.98           |
| General Service Revenue       | -                        | 2,266,462.21                | 2,266,462.21           |
| Miscellaneous Service Revenue | -                        | 9,525.77                    | 9,525.77               |
| Residential Revenue           | -                        | 318,421.05                  | 318,421.05             |
| Interest and Other Income     | 47,409.40                | 48.83                       | 47,458.23              |
| <b>Total Revenues</b>         | <b>\$ 1,270,546.38</b>   | <b>\$ 2,594,457.86</b>      | <b>\$ 3,865,004.24</b> |

|                             |                      |                        |                        |
|-----------------------------|----------------------|------------------------|------------------------|
| Tax Related Expenses        | 66,847.89            | -                      | 66,847.89              |
| Engineering                 | 44,083.60            | 100,401.37             | 144,484.97             |
| Legal Expense               | 126,497.65           | -                      | 126,497.65             |
| Other Expense               | 87,808.75            | 3,967.55               | 91,776.30              |
| Operations and Maintenance  | 36,470.20            | 397,677.17             | 434,147.37             |
| Purchased Water & Sewer     | -                    | 427,768.83             | 427,768.83             |
| Rental Expense              | -                    | 31,169.00              | 31,169.00              |
| Insurance                   | 7,377.93             | 42,393.52              | 49,771.45              |
| Payroll, Taxes and Benefits | 24,613.44            | 634,511.16             | 659,124.60             |
| Depreciation                | 40,498.30            | 523,744.40             | 564,242.70             |
| Amortization                | -                    | -                      | -                      |
| Interest                    | -                    | -                      | -                      |
| <b>Total expenses</b>       | <b>\$ 434,197.76</b> | <b>\$ 2,161,633.00</b> | <b>\$ 2,595,830.76</b> |

**OTHER INCOME / EXPENSE:**

|   |                      |                      |                        |
|---|----------------------|----------------------|------------------------|
| Infrastructure contributed by developer | -                    | -                    | -                      |
| Miscellaneous                           | -                    | -                    | -                      |
| <b>Change in Net Position</b>           | <b>\$ 836,348.62</b> | <b>\$ 432,824.86</b> | <b>\$ 1,269,173.48</b> |

**Net Position, beginning of period**

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
|  | \$ 10,404,506.78 | \$ 10,106,219.66 | \$ 20,510,726.44 |
|--|------------------|------------------|------------------|

**Net Position, end of period**

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
|  | \$ 11,240,855.40 | \$ 10,539,044.52 | \$ 21,779,899.92 |
|--|------------------|------------------|------------------|