

# AGENDA

*Tindall Hammock Irrigation and  
Soil Conservation District*

**Joint Landowners and Supervisors Meeting**

Wednesday, September 24, 2025 at 4:30 p.m.

3941 SW 47th Avenue, Davie, Florida

The public can access this Public Hearing by Communications Media Technology at:

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

Zoom Meeting ID: 771 921 7368 Passcode: 8uT4Cm online access; Passcode: 438280 access 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 PUBLIC HEARING  
ON THE DISTRICT'S PROPOSED AD VALORUM MILLAGE RATE AND BUDGET  
FOR FISCAL YEAR 2025/2026**

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- 6) Chair's report on state of the District
  - a) Ratification of actions of the September 17<sup>th</sup> meeting
- 7) Treasurer's report
  - a) Review Fund transfers prior to fiscal year end
    - i) Transfer funds from the Impact Fee Fund
  - b) Review and approve interim financial statements for:
    - i) May 2025
    - ii) June 2025
    - iii) July 2025
- 8) Attorney's report
  - a) Special District Legislation for 2025/2026
  - b) Update on Additions and Amendments to District's Criteria Manual
  - c) Discussion on status of Development Projects
  - d) Status of Goals and Objectives Reporting
- 9) Engineer's report [Pat Gibney, Craven, Thompson and Associates].
  - a) Status of ongoing and proposed District projects
  - b) Discussion on update to Water Control Plan and Stormwater Public Facilities Report

- c) Update on 5-year Capital Improvement Program for drainage improvements
  - d) Status of 5-year Recertification Program
  - e) Other
- 10) Engineer's report [Jay Ameno]
- a) Status of ongoing and proposed District Projects.
  - b) Update on multi-year Capital Improvement Program for Water and Wastewater improvements
- 11) Fern Crest Utility Enterprise Fund Report [Bob Salerno]
- a) Status of utility plant operations.
  - b) Other
- 12) Management Company Report [Patricia Mahaney]
- a) Update on operations of the District.
  - b) Request for Proposal for Utility Management Services
- 13) Old Business
- 14) New Business
- a) Approve schedule of Board Meetings for Fiscal Year 2025/2026 (October 2025 - September 2026). [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) or both as duly noticed].
    - October 15, 2025
    - November 19, 2025
    - December 17, 2025
    - January 21, 2026
    - February 18, 2026
    - March 18, 2026
    - April 15, 2026
    - May 20, 2026
    - June 17, 2026
    - July 15, 2026
    - August 19, 2026
    - September 16, 2026 (Subject to required Budget Hearings)
- 15) Other Business.
- a) Landowner items.
  - b) Ratification of actions of Chair and Supervisors for the fiscal year 2023/2024.
  - c) Ratification of actions of Chair and Supervisors for the fiscal year 2024/2025.
- 16) 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.
- 17) Public Comments and Concerns
- 18) Other

19) Next meeting of the Board of Supervisors scheduled for 4:30 p.m. on Wednesday, October 15, 2025 at 3941 SW 47<sup>th</sup> Avenue, Davie, Florida or via Communications Media Technology (CMT) or both as duly noticed.

20) 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 23, 2025

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 final financial statements for the periods of May, June and July 2024. The statements will be on the agenda for approval at the meeting of September 24, 2025.

As of today's date, the District has a total of \$5,276,136.80 cash on hand as per the following accounts:

		<u>October 15, 2024</u>
<b>Current Assets</b>		
<b>Governmental Fund Accounts</b>		
THISCD	101-001 · Bank United-6936-Operating	168,369.14
THISCD	101-002 · Bank United-3074-Hurricane	112,068.62
THISCD	101-003 · Bank United-3066-Capital Imp	573,336.77
THISCD	102-001 · BB & T Bank-7826-Operating	30,426.79
THISCD	102-002 · BB & T Bank-7877-Savings	2,605,383.67
		<u>3,489,584.99</u>
<b>Enterprise Fund Accounts</b>		
FCU	101-002 · Petty Cash	1,000.00
FCU	101-003 · Bank United-1933-Operating	12,419.40
FCU	102-001 · BB & T Bank-7834-Operating	111,951.61
		<u>125,371.01</u>
<b>Impact Fee Fund Account</b>		
FCU	102-002 · BB & T Bank-7850-Impact Fee Fd	1,661,180.80
		<u>1,661,180.80</u>
<b>Total Cash On Hand</b>		<b><u><u>\$ 5,276,136.80</u></u></b>

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

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**  
**Statement of Net Position**  
**May 31, 2025**

	Government Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 5,972,129.19	\$ 1,857,137.56	\$ 7,829,266.75
Accounts receivable	22,102.12	359,230.51	381,332.63
Prepaid expenses	-	73,799.18	73,799.18
Goodwill	-	970,132.80	970,132.80
Deferred loan acquisition costs (net)	-	-	-
Advances to water and sewer fund	6,802,832.13	-	6,802,832.13
Deposits and other assets	-	310,666.64	310,666.64
Capital assets being depreciated (net)	1,825,631.92	15,285,359.70	17,110,991.62
Capital assets not being depreciated	-	5,034,440.45	5,034,440.45
	<hr/>		
<b>Total assets</b>	<b>\$ 14,622,695.36</b>	<b>\$ 23,890,766.84</b>	<b>\$ 38,513,462.20</b>
<b>LIABILITIES:</b>			
Accounts payable and accrued expenses	\$ 38,016.50	\$ 1,277,045.87	\$ 1,315,062.37
Contracts payable	-	39,957.70	39,957.70
Customer deposits	-	286,282.88	286,282.88
Other liabilities	-	2,849.27	2,849.27
Accrued interest payable	-	-	-
Current portion of note payable	-	-	-
Advances from general fund	-	6,802,832.13	6,802,832.13
Lease Obligation	-	338,333.36	338,333.36
	<hr/>		
<b>Total liabilities</b>	<b>\$ 38,016.50</b>	<b>\$ 8,747,301.21</b>	<b>\$ 8,785,317.71</b>
<b>NET POSITION:</b>			
Investment in capital assets, net of related debt	\$ 1,825,631.92	\$ 20,319,800.15	\$ 22,145,432.07
Unrestricted	\$ 12,759,046.94	\$ (5,176,334.52)	\$ 7,582,712.42
	<hr/>		
<b>Total net position</b>	<b>\$ 14,584,678.86</b>	<b>\$ 15,143,465.63</b>	<b>\$ 29,728,144.49</b>
	<hr/>		
<b>Total liabilities and net position</b>	<b>\$ 14,622,695.36</b>	<b>\$ 23,890,766.84</b>	<b>\$ 38,513,462.20</b>

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**  
**Statement of Activities**  
**May 31, 2025**

	Month of May 2025			October 2024 - May 2025 YTD		
	Government Activities	Business-Type Activities	Total	Government Activities	Business-Type Activities	Total
<b>REVENUES:</b>						
Ad Valorem Taxes	\$ 2,093.46	\$ -	\$ 2,093.46	\$ 1,540,595.69	\$ -	\$ 1,540,595.69
General Service Revenue	-	255,714.48	255,714.48	-	2,099,238.80	2,099,238.80
Miscellaneous Service Revenue	-	820.87	820.87	-	4,421.56	4,421.56
Residential Revenue	-	33,301.30	33,301.30	-	280,433.76	280,433.76
Interest and Other Income	1,495.02	42.32	1,537.34	12,694.88	331.38	13,026.26
<b>Total Revenues</b>	<b>\$ 3,588.48</b>	<b>\$ 289,878.97</b>	<b>\$ 293,467.45</b>	<b>\$ 1,553,290.57</b>	<b>\$ 2,384,425.50</b>	<b>\$ 3,937,716.07</b>
<b>EXPENSES:</b>						
Tax Related Expenses	20.94	-	20.94	81,811.98	-	81,811.98
Engineering	6,110.00	4,200.00	10,310.00	53,592.50	34,875.53	88,468.03
Legal Expense	22,404.41	-	22,404.41	161,850.24	-	161,850.24
Other Expense	6,230.92	-	6,230.92	73,441.85	832.93	74,274.78
Operations and Maintenance	12,884.82	96,936.14	109,820.96	105,307.84	707,022.80	812,330.64
Purchased Water & Sewer	-	12,136.71	12,136.71	-	234,040.45	234,040.45
Rental Expense	-	400.30	400.30	-	3,202.40	3,202.40
Insurance	1,326.58	9,094.80	10,421.38	13,149.40	65,281.30	78,430.70
Payroll, Taxes and Benefits	262.23	89,886.41	90,148.64	2,133.04	739,269.49	741,402.53
Depreciation	6,338.53	71,316.14	77,654.67	50,708.24	602,067.97	652,776.21
Amortization	-	1,916.67	1,916.67	-	15,333.36	15,333.36
Interest	-	2,316.67	2,316.67	-	18,533.36	18,533.36
<b>Total expenses</b>	<b>\$ 55,578.43</b>	<b>\$ 288,203.84</b>	<b>\$ 343,782.27</b>	<b>\$ 541,995.09</b>	<b>\$ 2,420,459.59</b>	<b>\$ 2,962,454.68</b>
<b>OTHER INCOME / EXPENSE:</b>						
Infrastructure contributed by developer	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Change in Net Position</b>	<b>\$ (51,989.95)</b>	<b>\$ 1,675.13</b>	<b>\$ (50,314.82)</b>	<b>\$ 1,011,295.48</b>	<b>\$ (36,034.09)</b>	<b>\$ 975,261.39</b>
<b>Net Position, beginning of period</b>	<b>\$ 14,636,668.81</b>	<b>\$ 15,141,790.50</b>	<b>\$ 29,778,459.31</b>	<b>\$ 13,573,383.38</b>	<b>\$ 15,179,499.72</b>	<b>\$ 28,752,883.10</b>
<b>Net Position, end of period</b>	<b>\$ 14,584,678.86</b>	<b>\$ 15,143,465.63</b>	<b>\$ 29,728,144.49</b>	<b>\$ 14,584,678.86</b>	<b>\$ 15,143,465.63</b>	<b>\$ 29,728,144.49</b>

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**

**Statement of Net Position**

**June 30, 2025**

	Government	Business-Type	
	Activities	Activities	Total
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 5,665,528.08	\$ 1,194,668.40	\$ 6,860,196.48
Accounts receivable	22,102.12	328,297.57	350,399.69
Prepaid expenses	-	61,531.47	61,531.47
Goodwill	-	970,132.80	970,132.80
Deferred loan acquisition costs (net)	-	-	-
Advances to water and sewer fund	7,051,245.00	-	7,051,245.00
Deposits and other assets	-	308,749.97	308,749.97
Capital assets being depreciated (net)	1,819,293.39	15,232,501.39	17,051,794.78
Capital assets not being depreciated	-	5,694,443.72	5,694,443.72
	<hr/>	<hr/>	<hr/>
<b>Total assets</b>	<b>\$ 14,558,168.59</b>	<b>\$ 23,790,325.32</b>	<b>\$ 38,348,493.91</b>
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<b>LIABILITIES:</b>			
Accounts payable and accrued expenses	\$ 34,048.27	\$ 894,841.89	\$ 928,890.16
Contracts payable	-	39,957.70	39,957.70
Customer deposits	-	255,988.88	255,988.88
Other liabilities	-	2,849.27	2,849.27
Accrued interest payable	-	-	-
Current portion of note payable	-	-	-
Advances from general fund	-	7,051,245.00	7,051,245.00
Lease Obligation	-	337,250.03	337,250.03
	<hr/>	<hr/>	<hr/>
<b>Total liabilities</b>	<b>\$ 34,048.27</b>	<b>\$ 8,582,132.77</b>	<b>\$ 8,616,181.04</b>
	<hr/>	<hr/>	<hr/>
<b>NET POSITION:</b>			
Investment in capital assets, net of related debt	\$ 1,819,293.39	\$ 20,926,945.11	\$ 22,746,238.50
Unrestricted	\$ 12,704,826.93	\$ (5,718,752.56)	\$ 6,986,074.37
	<hr/>	<hr/>	<hr/>
<b>Total net position</b>	<b>\$ 14,524,120.32</b>	<b>\$ 15,208,192.55</b>	<b>\$ 29,732,312.87</b>
	<hr/>	<hr/>	<hr/>
<b>Total liabilities and net position</b>	<b>\$ 14,558,168.59</b>	<b>\$ 23,790,325.32</b>	<b>\$ 38,348,493.91</b>
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**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**  
**Statement of Activities**  
**June 30, 2025**

	Month of June 2025			October 2024 - June 2025 YTD		
	Government Activities	Business-Type Activities	Total	Government Activities	Business-Type Activities	Total
<b>REVENUES:</b>						
Ad Valorem Taxes	\$ 1,043.15	\$ -	\$ 1,043.15	\$ 1,541,638.84	\$ -	\$ 1,541,638.84
General Service Revenue	-	315,780.85	315,780.85	-	2,415,019.65	2,415,019.65
Miscellaneous Service Revenue	-	516.75	516.75	-	4,938.31	4,938.31
Residential Revenue	-	-	-	-	280,433.76	280,433.76
Interest and Other Income	1,509.35	40.96	1,550.31	14,204.23	372.34	14,576.57
<b>Total Revenues</b>	<b>\$ 2,552.50</b>	<b>\$ 316,338.56</b>	<b>\$ 318,891.06</b>	<b>\$ 1,555,843.07</b>	<b>\$ 2,700,764.06</b>	<b>\$ 4,256,607.13</b>
<b>EXPENSES:</b>						
Tax Related Expenses	(114.55)	-	(114.55)	81,697.43	-	81,697.43
Engineering	3,640.00	4,180.00	7,820.00	57,232.50	39,055.53	96,288.03
Legal Expense	22,944.08	-	22,944.08	184,794.32	-	184,794.32
Other Expense	21,962.17	83.41	22,045.58	95,404.02	916.34	96,320.36
Operations and Maintenance	6,753.68	58,119.30	64,872.98	112,061.52	765,142.10	877,203.62
Purchased Water & Sewer	-	11,746.49	11,746.49	-	245,786.94	245,786.94
Rental Expense	-	400.30	400.30	-	3,602.70	3,602.70
Insurance	1,326.58	8,758.63	10,085.21	14,475.98	74,039.93	88,515.91
Payroll, Taxes and Benefits	260.55	92,774.03	93,034.58	2,393.59	832,043.52	834,437.11
Depreciation	6,338.53	71,316.14	77,654.67	57,046.77	673,384.11	730,430.88
Amortization	-	1,916.67	1,916.67	-	17,250.03	17,250.03
Interest	-	2,316.67	2,316.67	-	20,850.03	20,850.03
<b>Total expenses</b>	<b>\$ 63,111.04</b>	<b>\$ 251,611.64</b>	<b>\$ 314,722.68</b>	<b>\$ 605,106.13</b>	<b>\$ 2,672,071.23</b>	<b>\$ 3,277,177.36</b>
<b>OTHER INCOME / EXPENSE:</b>						
Infrastructure contributed by developer	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Change in Net Position</b>	<b>\$ (60,558.54)</b>	<b>\$ 64,726.92</b>	<b>\$ 4,168.38</b>	<b>\$ 950,736.94</b>	<b>\$ 28,692.83</b>	<b>\$ 979,429.77</b>
<b>Net Position, beginning of period</b>	<b>\$ 14,584,678.86</b>	<b>\$ 15,143,465.63</b>	<b>\$ 29,728,144.49</b>	<b>\$ 13,573,383.38</b>	<b>\$ 15,179,499.72</b>	<b>\$ 28,752,883.10</b>
<b>Net Position, end of period</b>	<b>\$ 14,524,120.32</b>	<b>\$ 15,208,192.55</b>	<b>\$ 29,732,312.87</b>	<b>\$ 14,524,120.32</b>	<b>\$ 15,208,192.55</b>	<b>\$ 29,732,312.87</b>

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**

**Statement of Net Position**

**July 31, 2025**

	Government	Business-Type	
	Activities	Activities	Total
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 4,233,093.47	\$ 1,786,551.81	\$ 6,019,645.28
Accounts receivable	22,102.12	389,638.48	411,740.60
Prepaid expenses	-	55,475.09	55,475.09
Goodwill	-	970,132.80	970,132.80
Deferred loan acquisition costs (net)	-	-	-
Advances to water and sewer fund	8,399,656.76	-	8,399,656.76
Deposits and other assets	-	306,833.30	306,833.30
Capital assets being depreciated (net)	1,812,954.86	15,224,244.43	17,037,199.29
Capital assets not being depreciated	-	6,230,804.06	6,230,804.06
	<hr/>	<hr/>	<hr/>
<b>Total assets</b>	<b>\$ 14,467,807.21</b>	<b>\$ 24,963,679.97</b>	<b>\$ 39,431,487.18</b>
	<hr/>	<hr/>	<hr/>
<b>LIABILITIES:</b>			
Accounts payable and accrued expenses	\$ 10,545.01	\$ 675,533.86	\$ 686,078.87
Contracts payable	-	39,957.70	39,957.70
Customer deposits	-	218,671.88	218,671.88
Other liabilities	-	2,849.27	2,849.27
Accrued interest payable	-	-	-
Current portion of note payable	-	-	-
Advances from general fund	-	8,399,656.76	8,399,656.76
Lease Obligation	-	336,166.70	336,166.70
	<hr/>	<hr/>	<hr/>
<b>Total liabilities</b>	<b>\$ 10,545.01</b>	<b>\$ 9,672,836.17</b>	<b>\$ 9,683,381.18</b>
	<hr/>	<hr/>	<hr/>
<b>NET POSITION:</b>			
Investment in capital assets, net of related debt	\$ 1,812,954.86	\$ 21,455,048.49	\$ 23,268,003.35
Unrestricted	\$ 12,644,307.34	\$ (6,164,204.69)	\$ 6,480,102.65
	<hr/>	<hr/>	<hr/>
<b>Total net position</b>	<b>\$ 14,457,262.20</b>	<b>\$ 15,290,843.80</b>	<b>\$ 29,748,106.00</b>
	<hr/>	<hr/>	<hr/>
<b>Total liabilities and net position</b>	<b>\$ 14,467,807.21</b>	<b>\$ 24,963,679.97</b>	<b>\$ 39,431,487.18</b>

**TINDALL HAMMOCK IRRIGATION AND SOIL CONSERVATION DISTRICT**  
**Statement of Activities**  
**July 31, 2025**

	Month of July 2025			October 2024 - July 2025 YTD		
	Government Activities	Business-Type Activities	Total	Government Activities	Business-Type Activities	Total
<b>REVENUES:</b>						
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ 1,541,638.84	\$ -	\$ 1,541,638.84
General Service Revenue	-	331,933.85	331,933.85	-	2,746,953.50	2,746,953.50
Miscellaneous Service Revenue	-	3,518.41	3,518.41	-	8,456.72	8,456.72
Residential Revenue	-	-	-	-	280,433.76	280,433.76
Interest and Other Income	1,538.05	42.33	1,580.38	15,742.28	414.67	16,156.95
<b>Total Revenues</b>	<b>\$ 1,538.05</b>	<b>\$ 335,494.59</b>	<b>\$ 337,032.64</b>	<b>\$ 1,557,381.12</b>	<b>\$ 3,036,258.65</b>	<b>\$ 4,593,639.77</b>
<b>EXPENSES:</b>						
Tax Related Expenses	2,065.50	-	2,065.50	83,762.93	-	83,762.93
Engineering	2,260.00	4,180.00	6,440.00	59,492.50	43,235.53	102,728.03
Legal Expense	11,160.40	-	11,160.40	195,954.72	-	195,954.72
Other Expense	34,229.75	-	34,229.75	129,633.77	916.34	130,550.11
Operations and Maintenance	10,753.75	54,085.64	64,839.39	122,815.27	819,227.74	942,043.01
Purchased Water & Sewer	-	11,024.11	11,024.11	-	256,811.05	256,811.05
Rental Expense	-	400.30	400.30	-	4,003.00	4,003.00
Insurance	1,326.58	9,094.80	10,421.38	15,802.56	83,134.73	98,937.29
Payroll, Taxes and Benefits	261.66	98,509.01	98,770.67	2,655.25	930,552.53	933,207.78
Depreciation	6,338.53	71,316.14	77,654.67	63,385.30	744,700.25	808,085.55
Amortization	-	1,916.67	1,916.67	-	19,166.70	19,166.70
Interest	-	2,316.67	2,316.67	-	23,166.70	23,166.70
<b>Total expenses</b>	<b>\$ 68,396.17</b>	<b>\$ 252,843.34</b>	<b>\$ 321,239.51</b>	<b>\$ 673,502.30</b>	<b>\$ 2,924,914.57</b>	<b>\$ 3,598,416.87</b>
<b>OTHER INCOME / EXPENSE:</b>						
Infrastructure contributed by developer	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Change in Net Position</b>	<b>\$ (66,858.12)</b>	<b>\$ 82,651.25</b>	<b>\$ 15,793.13</b>	<b>\$ 883,878.82</b>	<b>\$ 111,344.08</b>	<b>\$ 995,222.90</b>
<b>Net Position, beginning of period</b>	<b>\$ 14,524,120.32</b>	<b>\$ 15,208,192.55</b>	<b>\$ 29,732,312.87</b>	<b>\$ 13,573,383.38</b>	<b>\$ 15,179,499.72</b>	<b>\$ 28,752,883.10</b>
<b>Net Position, end of period</b>	<b>\$ 14,457,262.20</b>	<b>\$ 15,290,843.80</b>	<b>\$ 29,748,106.00</b>	<b>\$ 14,457,262.20</b>	<b>\$ 15,290,843.80</b>	<b>\$ 29,748,106.00</b>