

**Westchester  
Special Dependent District**

**May 17, 2023 Meeting**

**AGENDA PACKAGE**

## Westchester Special Dependent District

### Governing Body Members

Cyndi Moses, Vice President  
Hernando Donosso, Treasurer  
Jessica Weiss, Secretary  
Alain de Delva, Trustee  
Tim Schultz, Trustee  
Bryan Coward, Trustee  
Kim Ankney, Trustee

### Staff

Andrew P. Mendenhall, PMP, District Manager  
Andrew Cohen, District Counsel

### Board of Trustees Meeting

Wednesday, May 17, 2023 – 6:30 p.m.

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- 1. Roll Call**
- 2. Approval of Agenda**
- 3. Organizational Matters**
  - A. Acceptance of Resignation of Mr. Farooq Siddiqui
  - B. Appointment of Mr. Tim Schultz to Fill the Unexpired Term of Office (Seat 2, Expiring 9/2024)
  - C. Designation of Trustees (Resolution 2023-01)
- 4. Approval of Consent Agenda**
  - A. Minutes of the April 4, 2023 Meeting
  - B. Financial Report as of April 30, 2023
- 5. Manager's Report**
  - A. Announcement of Attorney Fee Increase
  - B. Questions and Comments Regarding the Fiscal Year 2024 Budget
  - C. Update on Erosion Control Issues
  - D. Discussion of Landscaping
- 6. Board Requests**
- 7. Audience Comments**
- 8. Adjournment**

#### District Office:

Inframark, Community Management Services  
210 North University Drive, Suite 702  
Coral Springs, Florida 33071  
954-603-0033

#### Meeting Location:

Maureen B. Gauzza Regional Library  
11211 Countryway Boulevard  
Tampa, Florida 33626  
813-273-3652

## **Third Order of Business**

**3C**

**RESOLUTION 2023-01**

**A RESOLUTION DESIGNATING TRUSTEES OF THE WESTCHESTER SPECIAL DEPENDENT DISTRICT**

WHEREAS, the Board of Trustees of the Westchester Special Dependent District at a regular business meeting held on May 17, 2023 desires to designate the below recited persons to the offices specified.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE WESTCHESTER SPECIAL DEPENDENT DISTRICT:**

1. The following persons were appointed to the offices shown, to wit:

\_\_\_\_\_ President  
\_\_\_\_\_ Vice President  
\_\_\_\_\_ Secretary  
\_\_\_\_\_ Treasurer  
\_\_\_\_\_ Trustee  
\_\_\_\_\_ Trustee  
\_\_\_\_\_ Trustee

PASSED AND ADOPTED THIS 17<sup>TH</sup> DAY OF MAY, 2023.

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

# **Fourth Order of Business**

**4A**

1 **MINUTES OF MEETING**  
2 **WESTCHESTER**  
3 **SPECIAL DEPENDENT DISTRICT**  
4

5  
6 A meeting of the Board of Trustees of the Westchester Special Dependent District was held  
7 Tuesday, April 4, 2023 at 6:30 p.m. at the Maureen B. Gauzza Regional Library, located at 11211  
8 Countryway Boulevard, Tampa, Florida 33626.

9  
10  
11 Present and constituting a quorum were:

|    |                  |                |
|----|------------------|----------------|
| 12 | Cyndi Moses      | Vice President |
| 13 | Jessica Weiss    | Secretary      |
| 14 | Alain de Delva   | Trustee        |
| 15 | Hernando Donosso | Trustee        |
| 16 | Kim Ankney       | Trustee        |
| 17 |                  |                |
| 18 |                  |                |

19 Also present were:

|    |                   |                  |
|----|-------------------|------------------|
| 20 |                   |                  |
| 21 | Andrew Mendenhall | District Manager |
| 22 | Brenden Crawford  | Inframark        |
| 23 |                   |                  |
| 24 |                   |                  |

25 *Following is a summary of the actions taken.*

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27  
28 **FIRST ORDER OF BUSINESS**  
29 A quorum was established.

**Roll Call**

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31 **SECOND ORDER OF BUSINESS**  
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**Approval of Agenda**

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| On MOTION by Mr. de Delva, seconded by Ms. Weiss, with all in<br>35 favor, the Agenda was approved as presented. |
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39 **THIRD ORDER OF BUSINESS** **Organizational Matters**

- 40 **A. Acceptance of Resignation of Mr. Farooq Siddiqui**
- 41 **B. Appointment of New Trustee to Fill the Unexpired Term of Office (Seat 2,**
- 42 **Expiring 9/2024)**
- 43 **C. Oath of Office for New Trustee**
- 44 **D. Designation of Trustees (Resolution 2023-01)**

45 This item was tabled to the next meeting.

46  
47 **FOURTH ORDER OF BUSINESS** **Approval of Consent Agenda**

- 48 **A. Minutes of the February 22, 2023 Meeting**
- 49 **B. Financial Report as of February 28, 2023**

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| On MOTION by Ms. Weiss, seconded by Ms. Ankney, with all in<br>52 favor, the Consent Agenda was approved as presented. |
|--|

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55 **FIFTH ORDER OF BUSINESS** **Manager’s Report**

- 56 **A. Consideration of Resolution 2023-02, Designating a Signatory on Bank**
- 57 **Accounts**
- 58 • Mr. Bloom and Mr. Mendenhall from Inframark would be designated as signatories
- 59 on checks associated with the District.

60  
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|   |
|---|
| On MOTION by Ms. Ankney, seconded by Mr. de Delva, with all<br>62 in favor, Resolution 2023-02, Designating Signatories for the<br>63 District was adopted. |
|---|

- 64  
65 **B. Distribution of the Proposed Budget for Fiscal Year 2024, and Consideration**
- 66 **of Resolution 2023-03, Approving the Proposed Budget and Setting the Public**
- 67 **Hearing**

- 68 • The proposed budget basically mirrors the one from last year.
- 69 • Costs are relatively fixed, with the exception of water.
- 70 • An increase for insurance was built into the budget.
- 71 • Mr. Mendenhall discussed the budget process.
- 72 • Landscaping should not be decreased for this budget period, even though the
- 73 contract may be less than the current contract.

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|--|
| Ms. Ankney MOVED to adopt Resolution 2023-03, Approving the<br>76 Proposed Budget for Fiscal Year 2024, and Setting a Public Hearing<br>77 Thereon Pursuant to Florida Law, and Ms. Weiss seconded the<br>78 motion. |
|--|

- 79 • The Board discussed a date for the Budget Public Hearing.
- 80 • Landscaping was briefly discussed.

81

82 There being no further discussion,

83

84 On VOICE vote, with all in favor, the prior motion was approved,  
 85 with the Budget Public Hearing to be held Tuesday, June 20, 2023  
 86 at 6:30 p.m. at the Maureen B. Gauzza Regional Library, located at  
 87 11211 Countryway Boulevard, Tampa, Florida 33626.

88

89 **D. Discussion of Landscaping**

- 90 • Two contractors presented lower prices, one of which is handling the HOA and an  
 91 area belonging to the SDD off to the side of the road. The other landscaping  
 92 company is handling the southern islands for Westchase.
- 93 • Mr. Crawford reviewed the contracts.
- 94 • Mr. Mendenhall discussed contract options.
- 95 • The Board discussed the Davey Tree contract with Westchase.
- 96 • A meeting will be set up with all the landscaping representatives.

97

98 On MOTION by Mr. de Delva, seconded by Ms. Moses, with all in  
 99 favor, staff was authorized to proceed in engaging the services of  
 100 Davey Tree Expert Company for landscaping services, subject to a  
 101 meeting between the Trustees, Mr. Crawford and a representative  
 102 from each landscaping company.

103

104 **C. Discussion of Erosion**

- 105 • An HOA representative would like this Board to investigate erosion control  
 106 measures, as there is an issue with one of the ponds.
- 107 • Mr. Mendenhall commented staff may obtain a quote for these services.
- 108 • It may be possible this is the result of the dry weather causing the lake levels to be  
 109 low. Mr. Crawford will check with SOLitude Lake Management to determine the  
 110 cause of the erosion.
- 111 • Staff will ask SOLitude to prepare a pond map for the District.

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114 **SIXTH ORDER OF BUSINESS** **Board Requests**  
115 • The letter from Hillsborough County was briefly discussed.

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117 **SEVENTH ORDER OF BUSINESS** **Audience Comments**  
118 None.

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120 **EIGHTH ORDER OF BUSINESS** **Adjournment**  
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123 On MOTION by Ms. Weiss, seconded by Mr. Donosso, with all in  
124 favor, the meeting was adjourned.

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Cyndi Moses  
Vice President

**4B**

**Westchester  
Special Dependent District**

*Financial Report*

*April 30, 2023*



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**Westchester  
Special Dependent District**

**Financial Statements**

**(Unaudited)**

**April 30, 2023**

**Balance Sheet**  
April 30, 2023

| <u>ACCOUNT DESCRIPTION</u>                   | <u>TOTAL</u>     |
|--|------------------|
| <b><u>ASSETS</u></b>                         |                  |
| Cash - Checking Account                      | \$ 41,102        |
| Deposits                                     | 1,700            |
| <b>TOTAL ASSETS</b>                          | <b>\$ 42,802</b> |
| <b><u>LIABILITIES</u></b>                    |                  |
| Accounts Payable                             | \$ 1,363         |
| Accrued Expenses                             | 1,018            |
| <b>TOTAL LIABILITIES</b>                     | <b>2,381</b>     |
| <b><u>FUND BALANCES</u></b>                  |                  |
| <b>Nonspendable:</b>                         |                  |
| Deposits                                     | 1,700            |
| <b>Unassigned:</b>                           |                  |
|  | 38,721           |
| <b>TOTAL FUND BALANCES</b>                   | <b>\$ 40,421</b> |
| <b>TOTAL LIABILITIES &amp; FUND BALANCES</b> | <b>\$ 42,802</b> |



**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending April 30, 2023

| <u>ACCOUNT DESCRIPTION</u>      | <u>ANNUAL<br/>ADOPTED<br/>BUDGET</u> | <u>YEAR TO DATE<br/>ACTUAL</u> | <u>YTD ACTUAL<br/>AS A % OF<br/>ADOPTED BUD</u> | <u>APR-23<br/>ACTUAL</u> |
|---------------------------------|--------------------------------------|--------------------------------|---|--------------------------|
| <b><u>REVENUES</u></b>          |                                      |                                |   |                          |
| Interest - Investments          | \$ 40                                | \$ 158                         | 395.00%   | \$ 21                    |
| Interest - Tax Collector        | -                                    | 32                             | 0.00%   | -                        |
| Special Assmnts- Tax Collector  | 88,054                               | 74,811                         | 84.96%  | 537                      |
| Special Assmnts- Discounts      | (4,405)                              | (2,878)                        | 65.33%  | -                        |
| <b>TOTAL REVENUES</b>           | <b>83,689</b>                        | <b>72,123</b>                  | <b>86.18%</b>                                   | <b>558</b>               |
| <b><u>EXPENDITURES</u></b>      |                                      |                                |   |                          |
| <b><u>Administration</u></b>    |                                      |                                |   |                          |
| ProfServ-Legal Services         | 2,600                                | 153                            | 5.88%   | -                        |
| ProfServ-Mgmt Consulting        | 12,000                               | 7,000                          | 58.33%  | 1,000                    |
| Auditing Services               | 2,400                                | 2,400                          | 100.00%   | -                        |
| Contract-Website Hosting        | 670                                  | 503                            | 75.07%  | 168                      |
| Postage and Freight             | 100                                  | 41                             | 41.00%  | 2                        |
| Insurance - General Liability   | 5,975                                | 5,628                          | 94.19%  | 100                      |
| Printing and Binding            | 50                                   | 1                              | 2.00%   | -                        |
| Legal Advertising               | 1,900                                | 480                            | 25.26%  | -                        |
| Misc-Assessment Collection Cost | 1,761                                | 1,439                          | 81.71%  | 11                       |
| Misc-Contingency                | 100                                  | 105                            | 105.00%   | 15                       |
| Office Supplies                 | 50                                   | -                              | 0.00%   | -                        |
| Annual District Filing Fee      | 175                                  | 175                            | 100.00%   | -                        |
| <b>Total Administration</b>     | <b>27,781</b>                        | <b>17,925</b>                  | <b>64.52%</b>                                   | <b>1,296</b>             |
| <b><u>Field</u></b>             |                                      |                                |   |                          |
| Contracts-Lake and Wetland      | 3,188                                | 1,907                          | 59.82%  | 274                      |
| Contracts-Landscape             | 34,092                               | 20,680                         | 60.66%  | 2,954                    |
| Contracts-Irrigation            | 3,060                                | 1,785                          | 58.33%  | 255                      |
| Utility - Water                 | 11,000                               | 7,389                          | 67.17%  | 2,207                    |
| R&M-General                     | 33,165                               | 389                            | 1.17%   | -                        |
| R&M-Fertilizer                  | 240                                  | 140                            | 58.33%  | 20                       |
| Misc-Contingency                | 100                                  | 734                            | 734.00%   | 100                      |
| <b>Total Field</b>              | <b>84,845</b>                        | <b>33,024</b>                  | <b>38.92%</b>                                   | <b>5,810</b>             |
| <b>TOTAL EXPENDITURES</b>       | <b>112,626</b>                       | <b>50,949</b>                  | <b>45.24%</b>                                   | <b>7,106</b>             |
| Excess (deficiency) of revenues |                                      |                                |   |                          |
| Over (under) expenditures       | (28,937)                             | 21,174                         | n/a   | (6,548)                  |

**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending April 30, 2023

| <u>ACCOUNT DESCRIPTION</u>                   | <u>ANNUAL<br/>ADOPTED<br/>BUDGET</u> | <u>YEAR TO DATE<br/>ACTUAL</u> | <u>YTD ACTUAL<br/>AS A % OF<br/>ADOPTED BUD</u> | <u>APR-23<br/>ACTUAL</u> |
|--|--------------------------------------|--------------------------------|---|--------------------------|
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                                      |                                |   |                          |
| Contribution to (Use of) Fund Balance        | (28,937)                             | -                              | 0.00%   | -                        |
| <b>TOTAL FINANCING SOURCES (USES)</b>        | <b>(28,937)</b>                      | <b>-</b>                       | <b>0.00%</b>                                    | <b>-</b>                 |
| Net change in fund balance                   | <u>\$ (28,937)</u>                   | <u>\$ 21,174</u>               | <u>n/a</u>                                      | <u>\$ (6,548)</u>        |
| <b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b> | <b>19,247</b>                        | <b>19,247</b>                  |   |                          |
| <b>FUND BALANCE, ENDING</b>                  | <b><u>\$ (9,690)</u></b>             | <b><u>\$ 40,421</u></b>        |   |                          |

**Westchester  
Special Dependent District**

Supporting Schedules

April 30, 2023

**WESTCHESTER**

Special Dependent District

Non-Ad Valorem Special Assessments  
 (Hillsborough County Tax Collector - Monthly Collection Distributions)  
 For the Fiscal Year Ending September 30, 2023

|  |                     |                               |                  |                       | ALLOCATION BY FUND |                  |
|--|---------------------|-------------------------------|------------------|-----------------------|--------------------|------------------|
| Date Received                          | Net Amount Received | Discount / (Penalties) Amount | Collection Costs | Gross Amount Received | General Fund       |                  |
| Assessments Levied                     |                     |                               |                  | \$                    | 88,054             | \$ 88,054        |
| Allocation %                           |                     |                               |                  |                       | 100%               | 100.00%          |
| <b>Real Estate Current/Installment</b> |                     |                               |                  |                       |                    |                  |
| 11/03/22                               | \$ 438              | \$ 21                         | \$ 9             | \$ 467                | \$                 | 467              |
| 12/14/22                               | 2,835               | 119                           | 58               | 3,012                 |                    | 3,012            |
| 01/05/23                               | 8,868               | 316                           | 181              | 9,365                 |                    | 9,365            |
| 04/06/23                               | 526                 | 0                             | 11               | 537.25                |                    | 537              |
| <b>Real Estate Current</b>             |                     |                               |                  |                       |                    |                  |
| 11/17/22                               | 13,039              | 554                           | 266              | 13,860                |                    | 13,860           |
| 11/22/22                               | 6,080               | 258                           | 124              | 6,462                 |                    | 6,462            |
| 11/29/22                               | 7,425               | 316                           | 152              | 7,892                 |                    | 7,892            |
| 12/07/22                               | 28,712              | 1,221                         | 586              | 30,518                |                    | 30,518           |
| 02/06/23                               | 2,374               | 71                            | 48               | 2,493                 |                    | 2,493            |
| 03/03/23                               | 197                 | 2                             | 4                | 203                   |                    | 203              |
| <b>TOTAL</b>                           | <b>\$ 70,494</b>    | <b>\$ 2,878</b>               | <b>\$ 1,439</b>  | <b>\$ 74,811</b>      | <b>\$</b>          | <b>74,811</b>    |
| % COLLECTED                            |                     |                               |                  |                       | 84.96%             | 84.96%           |
| <b>TOTAL OUTSTANDING</b>               |                     |                               |                  |                       | <b>\$ 13,243</b>   | <b>\$ 13,243</b> |

**Cash & Investment Report**  
**April 30, 2023**

| <u>ACCOUNT NAME</u>         | <u>BANK NAME</u> | <u>YIELD</u>    | <u>BALANCE</u>   |
|-----------------------------|------------------|-----------------|------------------|
| <b>OPERATING FUND</b>       |                  |                 |                  |
| Municipal Interest Checking | TD Bank          | 0.58%           | \$ 41,102        |
|                             |                  | <b>Subtotal</b> | <u>41,102</u>    |
|                             |                  | <b>Total</b>    | <u>\$ 41,102</u> |

# Westchester SDD

## Bank Reconciliation

**Bank Account No.** 4104 TD Bank GF  
**Statement No.** 04-23 A  
**Statement Date** 4/30/2023

|                             |           |                             |           |
|-----------------------------|-----------|-----------------------------|-----------|
| <b>G/L Balance (LCY)</b>    | 41,101.60 | <b>Statement Balance</b>    | 41,101.60 |
| <b>G/L Balance</b>          | 41,101.60 | <b>Outstanding Deposits</b> | 0.00      |
| <b>Positive Adjustments</b> | 0.00      |                             |           |
|                             | <hr/>     |                             |           |
| <b>Subtotal</b>             | 41,101.60 | <b>Subtotal</b>             | 41,101.60 |
| <b>Negative Adjustments</b> | 0.00      | <b>Outstanding Checks</b>   | 0.00      |
|                             | <hr/>     | <b>Differences</b>          | 0.00      |
| <b>Ending G/L Balance</b>   | 41,101.60 | <b>Ending Balance</b>       | 41,101.60 |
| <b>Difference</b>           | 0.00      |                             |           |

| Posting Date | Document Type | Document No. | Description | Amount | Cleared Amount | Difference |
|--------------|---------------|--------------|-------------|--------|----------------|------------|
|--------------|---------------|--------------|-------------|--------|----------------|------------|

# WESTCHESTER SDD

## Payment Register by Bank Account

For the Period from 3/1/23 to 4/30/23

(Sorted by Check / ACH No.)

| Date | Payee Type | Payee | Invoice No. | Payment Description | Invoice / GL Description | G/L Account # | Amount Paid |
|------|------------|-------|-------------|---------------------|--------------------------|---------------|-------------|
|------|------------|-------|-------------|---------------------|--------------------------|---------------|-------------|

**TD BANK GF - (ACCT#XXXXX4104)**

**CHECK # 5339**

|                    |        |                      |      |                     |                         |                  |                |
|--------------------|--------|----------------------|------|---------------------|-------------------------|------------------|----------------|
| 03/20/23           | Vendor | PERSSON & COHEN, P.A | 3252 | MAR 2023 LEGAL SVCS | ProfServ-Legal Services | 001-531023-51401 | \$76.25        |
| <b>Check Total</b> |        |                      |      |                     |                         |                  | <b>\$76.25</b> |

**CHECK # 5340**

|                    |        |                |       |                    |                |                  |                   |
|--------------------|--------|----------------|-------|--------------------|----------------|------------------|-------------------|
| 03/20/23           | Vendor | INFRAMARK, LLC | 90476 | FEB 2023 MGMT FEES | ADMIN FEES     | 001-531027-51201 | \$1,000.00        |
| 03/20/23           | Vendor | INFRAMARK, LLC | 90476 | FEB 2023 MGMT FEES | RECORD STORAGE | 001-549900-51301 | \$15.00           |
| <b>Check Total</b> |        |                |       |                    |                |                  | <b>\$1,015.00</b> |

**CHECK # 5341**

|                    |        |                                    |         |                          |                      |                  |                   |
|--------------------|--------|------------------------------------|---------|--------------------------|----------------------|------------------|-------------------|
| 03/20/23           | Vendor | BRIGHTVIEW LANDSCAPE SERVICE, INC. | 8316611 | MAR 2023 LANDSCAPE MAINT | Contracts-Landscape  | 001-534050-53901 | \$2,066.00        |
| 03/20/23           | Vendor | BRIGHTVIEW LANDSCAPE SERVICE, INC. | 8316611 | MAR 2023 LANDSCAPE MAINT | Misc-Contingency     | 001-549900-53901 | \$100.00          |
| 03/20/23           | Vendor | BRIGHTVIEW LANDSCAPE SERVICE, INC. | 8316611 | MAR 2023 LANDSCAPE MAINT | Contracts-Landscape  | 001-534050-53901 | \$113.33          |
| 03/20/23           | Vendor | BRIGHTVIEW LANDSCAPE SERVICE, INC. | 8316611 | MAR 2023 LANDSCAPE MAINT | Contracts-Irrigation | 001-534073-53901 | \$200.00          |
| <b>Check Total</b> |        |                                    |         |                          |                      |                  | <b>\$2,479.33</b> |

**CHECK # 5342**

|                    |        |                              |           |                     |                            |                  |                 |
|--------------------|--------|------------------------------|-----------|---------------------|----------------------------|------------------|-----------------|
| 03/20/23           | Vendor | SOLITUDE LAKE MANAGEMENT LLC | PSI-57591 | MAR 2023 LAKE MAINT | Contracts-Lake and Wetland | 001-534021-53901 | \$273.60        |
| <b>Check Total</b> |        |                              |           |                     |                            |                  | <b>\$273.60</b> |

**CHECK # 5343**

|                    |        |                          |       |                                    |                      |                  |                 |
|--------------------|--------|--------------------------|-------|------------------------------------|----------------------|------------------|-----------------|
| 03/22/23           | Vendor | FLA LANDSCAPES AND LAWNS | 49533 | MAR 2023 IRR / FERTILIZATION MAINT | Contracts-Irrigation | 001-534073-53901 | \$55.00         |
| 03/22/23           | Vendor | FLA LANDSCAPES AND LAWNS | 49533 | MAR 2023 IRR / FERTILIZATION MAINT | R&M-Fertilizer       | 001-546026-53901 | \$20.00         |
| 03/22/23           | Vendor | FLA LANDSCAPES AND LAWNS | 49533 | MAR 2023 IRR / FERTILIZATION MAINT | Contracts-Landscape  | 001-534050-53901 | \$775.00        |
| <b>Check Total</b> |        |                          |       |                                    |                      |                  | <b>\$850.00</b> |

**CHECK # 5344**

|                    |        |                  |              |            |                   |                  |                 |
|--------------------|--------|------------------|--------------|------------|-------------------|------------------|-----------------|
| 03/30/23           | Vendor | TIMES PUBLISHING | 76040-032223 | MEETING AD | Legal Advertising | 001-548002-51301 | \$240.00        |
| <b>Check Total</b> |        |                  |              |            |                   |                  | <b>\$240.00</b> |

**CHECK # 5345**

|                    |        |                                    |         |                          |                      |                  |                   |
|--------------------|--------|------------------------------------|---------|--------------------------|----------------------|------------------|-------------------|
| 04/04/23           | Vendor | BRIGHTVIEW LANDSCAPE SERVICE, INC. | 8355917 | APR 2023 LANDSCAPE MAINT | Contracts-Landscape  | 001-534050-53901 | \$113.33          |
| 04/04/23           | Vendor | BRIGHTVIEW LANDSCAPE SERVICE, INC. | 8355917 | APR 2023 LANDSCAPE MAINT | Contracts-Irrigation | 001-534073-53901 | \$200.00          |
| 04/04/23           | Vendor | BRIGHTVIEW LANDSCAPE SERVICE, INC. | 8355917 | APR 2023 LANDSCAPE MAINT | Contracts-Landscape  | 001-534050-53901 | \$2,066.00        |
| 04/04/23           | Vendor | BRIGHTVIEW LANDSCAPE SERVICE, INC. | 8355917 | APR 2023 LANDSCAPE MAINT | Misc-Contingency     | 001-549900-53901 | \$100.00          |
| <b>Check Total</b> |        |                                    |         |                          |                      |                  | <b>\$2,479.33</b> |

**CHECK # 5346**

|                    |        |                      |      |               |                         |                  |                |
|--------------------|--------|----------------------|------|---------------|-------------------------|------------------|----------------|
| 04/07/23           | Vendor | PERSSON & COHEN, P.A | 3425 | MAR 2023 SVCS | ProfServ-Legal Services | 001-531023-51401 | \$76.25        |
| <b>Check Total</b> |        |                      |      |               |                         |                  | <b>\$76.25</b> |

**CHECK # 5347**

|                    |        |                |       |                    |                |                  |                   |
|--------------------|--------|----------------|-------|--------------------|----------------|------------------|-------------------|
| 04/07/23           | Vendor | INFRAMARK, LLC | 91875 | MAR 2023 MGMT SVCS | ADMIN FEES     | 001-531027-51201 | \$1,000.00        |
| 04/07/23           | Vendor | INFRAMARK, LLC | 91875 | MAR 2023 MGMT SVCS | RECORD STORAGE | 001-549900-51301 | \$15.00           |
| 04/07/23           | Vendor | INFRAMARK, LLC | 91875 | MAR 2023 MGMT SVCS | RECORD STORAGE | 001-541006-51301 | \$9.00            |
| 04/07/23           | Vendor | INFRAMARK, LLC | 91875 | MAR 2023 MGMT SVCS | RECORD STORAGE | 001-547001-51301 | \$0.50            |
| <b>Check Total</b> |        |                |       |                    |                |                  | <b>\$1,024.50</b> |

**CHECK # 5348**

|                    |        |           |       |                                     |                          |                  |                 |
|--------------------|--------|-----------|-------|-------------------------------------|--------------------------|------------------|-----------------|
| 04/07/23           | Vendor | INNERSYNC | 21163 | QTRLY SVCS WEBSITE & ADA COMPLIANCE | Contract-Website Hosting | 001-534384-51301 | \$75.00         |
| 04/07/23           | Vendor | INNERSYNC | 21163 | QTRLY SVCS WEBSITE & ADA COMPLIANCE | Contract-Website Hosting | 001-534384-51301 | \$92.50         |
| <b>Check Total</b> |        |           |       |                                     |                          |                  | <b>\$167.50</b> |

**CHECK # 5349**

|                    |        |                          |       |                                    |                      |                  |                 |
|--------------------|--------|--------------------------|-------|------------------------------------|----------------------|------------------|-----------------|
| 04/07/23           | Vendor | FLA LANDSCAPES AND LAWNS | 49597 | IRRIGATION INSPECTION REPAIRS      | R&M-General          | 001-546001-53901 | \$83.50         |
| 04/07/23           | Vendor | FLA LANDSCAPES AND LAWNS | 49817 | APR 2023 IRR / FERTILIZATION MAINT | Contracts-Irrigation | 001-534073-53901 | \$55.00         |
| 04/07/23           | Vendor | FLA LANDSCAPES AND LAWNS | 49817 | APR 2023 IRR / FERTILIZATION MAINT | R&M-Fertilizer       | 001-546026-53901 | \$20.00         |
| 04/07/23           | Vendor | FLA LANDSCAPES AND LAWNS | 49817 | APR 2023 IRR / FERTILIZATION MAINT | Contracts-Irrigation | 001-534073-53901 | \$775.00        |
| <b>Check Total</b> |        |                          |       |                                    |                      |                  | <b>\$933.50</b> |

# WESTCHESTER SDD

## Payment Register by Bank Account

For the Period from 3/1/23 to 4/30/23

(Sorted by Check / ACH No.)

| Date | Payee Type | Payee | Invoice No. | Payment Description | Invoice / GL Description | G/L Account # | Amount Paid |
|------|------------|-------|-------------|---------------------|--------------------------|---------------|-------------|
|------|------------|-------|-------------|---------------------|--------------------------|---------------|-------------|

**ACH #DD141**

|          |        |              |              |                     |                 |                  |                      |                           |
|----------|--------|--------------|--------------|---------------------|-----------------|------------------|----------------------|---------------------------|
| 03/16/23 | Vendor | B.O.C.C. ACH | 02232023 ACH | 11/8/2022-2/10/2023 | Utility - Water | 001-543018-53901 | \$3,823.02           |                           |
|          |        |              |              |                     |                 |                  | <b>ACH Total</b>     | <u>\$3,823.02</u>         |
|          |        |              |              |                     |                 |                  | <b>Account Total</b> | <u><b>\$13,438.28</b></u> |



# **Fifth Order of Business**

**5A**



**PERSSON, COHEN, MOONEY, FERNANDEZ & JACKSON, P.A.**  
ATTORNEYS AND COUNSELORS AT LAW

David P. Persson\*\*  
Andrew H. Cohen  
Kelly M. Fernandez\*  
Maggie D. Mooney\*  
R. David Jackson\*  
Regina A. Kardash\*  
Lori M. Dorman∞  
Daniel P. Lewis

\* Board Certified City, County and Local Government Law  
\*\* Of Counsel  
∞ Also licensed in Colorado

Telephone (941) 306-4730  
Facsimile (941) 306-4832  
Email: [acohen@flgovlaw.com](mailto:acohen@flgovlaw.com)

Reply to: Venice

April 18, 2023

Andrew Mendenhall, District Manager  
Inframark  
2654 Cypress Ridge Blvd., Suite 101  
Wesley Chapel, Florida 33544

RE: CPI Attorney Fees - Westchester Special Dependent District

Dear Andy:

Pursuant to our fee agreement with the Westchester Special Dependent District, our hourly rate is adjusted annually on October 1 by the Consumer Price Index ("CPI") established for the preceding year in February. As in past years, we are providing a reminder early in order that the District may have ample time to consider what, if any, effect the CPI has upon the District's next year's budget. While the applicable CPI for this year's adjustment is 6%, as I did last year, I have elected to reduce the CPI increase to 5%. We have all been affected by rapidly rising costs for goods and services, but I appreciate and recognize our long-standing relationship with the District and believe this reduced CPI increase is fair to both parties. The adjusted hourly rate we are requesting is as follows: \$320.00 per hour.

---

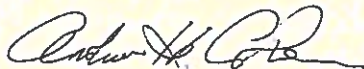
Lakewood Ranch  
6853 Energy Court  
Lakewood Ranch, Florida 34240

Venice  
236 Pedro Street  
Venice, Florida 34285



Thank you for your attention to this matter. As always, should you have any questions, please feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Andrew H. Cohen". The signature is fluid and cursive, with the first name being the most prominent.

Andrew H. Cohen  
Signed electronically

AHC:mk

**5B**

## ESTIMATING FUND BALANCE

DISTRICT: WESTCHESTER SDD  
PERIOD ENDING: FY 2023

| BUDGET CATEGORIES                      | Adopted<br>FY 23<br>BUDGET | ACTUAL          | PROJECT         | TOTAL            |
|--|----------------------------|-----------------|-----------------|------------------|
| <b>REVENUES</b>                        |                            |                 |                 |                  |
| 363.10 SPECIAL ASSESSMENTS (Note A)    | \$88,054                   | \$71,933        | \$13,243        | \$85,176         |
| 366.00 DONATIONS                       |                            |                 |                 | \$0              |
| 361.00 INTEREST                        | \$40                       | \$190           | \$113           | \$303            |
| <b>TOTAL GROSS REVENUES</b>            | <b>\$88,094</b>            | <b>\$72,123</b> | <b>\$13,356</b> | <b>\$85,479</b>  |
| <b>MINUS 5%</b>                        | <b>-\$4,405</b>            |                 |                 |                  |
| <b>PLUS:</b>                           |                            |                 |                 |                  |
| 384.00 DEBT PROCEEDS                   |                            |                 |                 | \$0              |
| 389.00 BEGINNING FUND BALANCE (Note B) | \$19,247                   | \$19,247        | \$0             | \$19,247         |
| <b>TOTAL REVENUES</b>                  | <b>\$102,936</b>           | <b>\$91,370</b> | <b>\$13,356</b> | <b>\$104,726</b> |

| EXPENDITURES:                       | Adopted<br>FY 23<br>BUDGET | ACTUAL          | PROJECT         | TOTAL           |
|-------------------------------------|----------------------------|-----------------|-----------------|-----------------|
| 31.00 PROFESSIONAL SERVICES         | \$14,600                   | \$7,153         | \$7,447         | \$14,600        |
| 32.00 ACCOUNTING AND AUDITING       | \$2,400                    | \$2,400         | \$0             | \$2,400         |
| 34.00 OTHER CONTRACTUAL SERVICES    | \$40,340                   | \$24,099        | \$17,415        | \$41,514        |
| 40.00 TRAVEL AND PER DIEM           |                            |                 |                 | \$0             |
| 41.00 COMMUNICATION SERVICES        | \$770                      | \$544           | \$197           | \$741           |
| 42.00 TRANSPORTATION SERVICES       |                            |                 |                 | \$0             |
| 43.00 UTILITY SERVICES              | \$11,000                   | \$6,399         | \$5,415         | \$11,814        |
| 44.00 RENTALS AND LEASES            |                            |                 |                 | \$0             |
| 45.00 INSURANCE                     | \$5,975                    | \$5,528         | \$0             | \$5,528         |
| 46.00 REPAIR AND MAINTENANCE        | \$33,505                   | \$1,263         | \$100           | \$1,363         |
| 47.00 PRINTING AND BINDING          | \$50                       | \$1             | \$49            | \$50            |
| 49.00 OTHER CHARGES AND OBLIGATIONS | \$3,936                    | \$2,199         | \$1,685         | \$3,884         |
| 51.00 OFFICE SUPPLIES               | \$50                       | \$0             | \$50            | \$50            |
| 52.00 OPERATING SUPPLIES            |                            |                 |                 | \$0             |
| 54.00 BOOKS AND PUBLICATIONS        |                            |                 |                 | \$0             |
| <b>TOTAL OP EXPENDITURES</b>        | <b>\$112,626</b>           | <b>\$49,586</b> | <b>\$32,357</b> | <b>\$81,943</b> |

| CAPITAL OUTLAY                | Adopted<br>FY 23<br>BUDGET | ACTUAL     | PROJECT    | TOTAL      |
|-------------------------------|----------------------------|------------|------------|------------|
| 61.00 LAND                    |                            |            |            | \$0        |
| 62.00 BUILDINGS               |                            |            |            | \$0        |
| 63.00 IMPROVEMENTS            | \$0                        | \$0        | \$0        | \$0        |
| 64.00 MACHINERY AND EQUIPMENT |                            |            |            | \$0        |
| <b>TOTAL CAPITAL OUTLAY</b>   | <b>\$0</b>                 | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

| DEBT SERVICE                   | Adopted<br>FY 23<br>BUDGET | ACTUAL     | PROJECT    | TOTAL      |
|--------------------------------|----------------------------|------------|------------|------------|
| 71.00 PRINCIPAL                |                            |            |            | \$0        |
| 72.00 INTEREST                 |                            |            |            | \$0        |
| 73.00 OTHER DEBT SERVICE COSTS |                            |            |            | \$0        |
| <b>TOTAL DEBT SERVICE</b>      | <b>\$0</b>                 | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

## ESTIMATING FUND BALANCE

| NON-OPERATING                             | Adopted<br>FY 23<br>BUDGET | ACTUAL            | PROJECT  | TOTAL    |
|---|----------------------------|-------------------|----------|----------|
| 90.93 BUDGET TRANSFERS (Note C)           |                            | <b>DO NOT USE</b> |          |          |
| 90.99 RESERVE FOR FUTURE CAPITAL (Note C) |                            |                   |          |          |
| 90.99 RESERVE FOR CONTINGENCY (Note C)    | \$0                        |                   |          |          |
| <b>TOTAL NON-OPERATING</b>                | \$0                        |                   |          |          |
| <b>TOTAL EXPEND AND NON-OPERATING</b>     | \$112,626                  | \$49,586          | \$32,357 | \$81,943 |

| SUMMARY OF FY 22 FUND BALANCE      | ACTUAL   | PROJECT   | TOTAL     |
|------------------------------------|----------|-----------|-----------|
| FY 22 REVENUE: TOTAL =             | \$91,370 | \$13,356  | \$104,726 |
| MINUS: FY 22 EXPENDITURES: TOTAL = | \$49,586 | \$32,357  | \$81,943  |
| <b>ESTIMATED FUND BALANCE =</b>    | \$41,784 | -\$19,001 | \$22,783  |

**NOTES:**

- (A) In "ACTUAL" column, use actual amount deposited to district account by Tax Collector's Office.
- (B) In "ACTUAL" column, enter the total fund balance amount from FY 22 Annual Financial Report. This includes all amounts even those reserved for capital projects.
- (C) There can be NO direct expenditures from any of these categories.

## ESTIMATING FUND BALANCE

**DISTRICT NAME WESTCHESTER SDD**

| BUDGET CATEGORIES                 | FY 24 BUDGET     |
|-----------------------------------|------------------|
| <b>REVENUES</b>                   |                  |
| 363.10 SPECIAL ASSESSMENTS        | \$87,121         |
| 366.00 DONATIONS                  |                  |
| 361.00 INTEREST                   | \$150            |
| <b>TOTAL GROSS REVENUES</b>       | <b>\$87,271</b>  |
| <b>MINUS 5%</b>                   | <b>-\$4,364</b>  |
| <b>PLUS:</b>                      |                  |
| 384.00 DEBT PROCEEDS              |                  |
| 389.90 EST BEGINNING FUND BALANCE | \$22,783         |
| <b>TOTAL REVENUES</b>             | <b>\$105,691</b> |

| EXPENDITURES:                       | FY 24 BUDGET     |
|-------------------------------------|------------------|
| 31.00 PROFESSIONAL SERVICES         | \$14,600         |
| 32.00 ACCOUNTING AND AUDITING       | \$2,400          |
| 34.00 OTHER CONTRACTUAL SERVICES    | \$41,795         |
| 40.00 TRAVEL AND PER DIEM           | \$0              |
| 41.00 COMMUNICATION SERVICES        | \$770            |
| 43.00 UTILITY SERVICES              | \$12,500         |
| 44.00 RENTALS AND LEASES            | \$0              |
| 45.00 INSURANCE                     | \$6,081          |
| 46.00 REPAIR AND MAINTENANCE        | \$23,528         |
| 47.00 PRINTING AND BINDING          | \$50             |
| 49.00 OTHER CHARGES AND OBLIGATIONS | \$2,175          |
| 51.00 OFFICE SUPPLIES               | \$50             |
| 52.00 OPERATING SUPPLIES            | \$0              |
| 54.00 BOOKS AND PUBLICATIONS        | \$0              |
| <b>TOTAL OP EXPENDITURES</b>        | <b>\$103,948</b> |

| CAPITAL OUTLAY                | FY 24 BUDGET |
|-------------------------------|--------------|
| 61.00 LAND                    |              |
| 62.00 BUILDINGS               |              |
| 63.00 IMPROVEMENTS            |              |
| 64.00 MACHINERY AND EQUIPMENT |              |
| <b>TOTAL CAPITAL OUTLAY</b>   | <b>\$0</b>   |

| DEBT SERVICE                   | FY 24 BUDGET |
|--------------------------------|--------------|
| 71.00 PRINCIPAL                |              |
| 72.00 INTEREST                 |              |
| 73.00 OTHER DEBT SERVICE COSTS |              |
| <b>TOTAL DEBT SERVICE</b>      | <b>\$0</b>   |

| NON-OPERATING                         | FY 24 BUDGET     |
|---------------------------------------|------------------|
| 99.01 BUDGET TRANSFERS                | \$1,742          |
| 99.02 RESERVE FOR FUTURE CAPITAL      | \$0              |
| 99.03 RESERVE FOR CONTINGENCY         | \$0              |
| <b>TOTAL NON-OPERATING</b>            | <b>\$1,742</b>   |
| <b>TOTAL EXPEND AND NON-OPERATING</b> | <b>\$105,691</b> |

Revenues Minus Expenditures Equals **\$0**



## ESTIMATING FUND BALANCE

**BACKUP SCHEDULES**  
**Show in the area below, how line items are calculated:**

|        |                               |   |
|--------|-------------------------------|---|
| 363.10 | SPECIAL ASSESSMENTS           | Single family - (\$67.77 x 368 units); non-single family parcels w/frontage - (\$14 x 5,830 units); non-single family parcels embedded w/other non-single family parcels - (\$67.77 x 11 units) |
| 361.00 | INTEREST                      | Based on 0.58% APY  |
| 31.00  | PROFESSIONAL SERVICES         | Legal fees (\$216.67 x 12); Management fees (\$1,000 x 12 months)   |
| 32.00  | ACCOUNTING AND AUDITING       | Prepare FY 23 audited statement (\$2,400)   |
| 34.00  | OTHER CONTRACTUAL SERVICES    | See Schedule #1   |
| 41.00  | COMMUNICATION SERVICES        | Postage (\$100); Wetsite Hosting (\$167.50 x 4)   |
| 43.00  | UTILITY SERVICES              | Water utilities (\$1,041.67 x 12)   |
| 45.00  | INSURANCE                     | Commercial liability insurance  |
| 46.00  | REPAIR AND MAINTENANCE        | See Schedule #2   |
| 47.00  | PRINTING AND BINDING          | Agenda packages   |
| 49.00  | OTHER CHARGES AND OBLIGATIONS | Legal ads (\$1,900); Annual District filing fee (\$175); Misc-Contingency (\$100)   |
| 51.00  | OFFICE SUPPLIES               | Miscellaneous supplies  |
| 99.03  | RESERVE FOR CONTINGENCY       | n/a   |

**Schedule #1**

|                            |   |
|----------------------------|---|
| Other Contractual Services | Lakes and Wetland services (\$273.60 x 12 months); Landscape services (\$2,954.33 x 12 months); Irrigation services (\$255 x 12 months) |
|----------------------------|---|

**Schedule #2**

|                        |  |
|------------------------|--|
| Repair and Maintenance | R&M-General \$23,188; Fertilizer services (\$20 x 12 months); Misc-Contingency \$100 |
|------------------------|--|

**WESTCHESTER**  
Special Dependent District

***Annual Operating and Debt Service Budget***  
Fiscal Year 2024

Modified Tentative Budget:  
(Printed on 5/5/23 at 3:10 PM)

Prepared by:



# WESTCHESTER

Special Dependent District

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**Westchester**  
**Special Dependent District**

**Operating Budget**  
Fiscal Year 2024

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Modified Tentative Budget

| ACCOUNT DESCRIPTION                      | ACTUAL        | ADOPTED           | ACTUAL           | PROJECTED          | TOTAL                | ANNUAL            |
|--|---------------|-------------------|------------------|--------------------|----------------------|-------------------|
|  | FY 2022       | BUDGET<br>FY 2023 | THRU<br>APR-2023 | MAY -<br>SEPT-2023 | PROJECTED<br>FY 2023 | BUDGET<br>FY 2024 |
| <b>REVENUES</b>                          |               |                   |                  |                    |                      |                   |
| Interest - Investments                   | \$ 75         | \$ 40             | \$ 158           | \$ 113             | \$ 271               | \$ 150            |
| Interest - Tax Collector                 | 7             | -                 | 32               | -                  | 32                   | -                 |
| Special Assmnts- Tax Collector           | 74,947        | 88,054            | 74,811           | 13,243             | 88,054               | 87,121            |
| Special Assmnts- Delinquent              | -             | -                 | -                | -                  | -                    | -                 |
| Special Assmnts- Discounts               | (2,871)       | (4,405)           | (2,878)          | -                  | (2,878)              | (4,364)           |
| Other Miscellaneous Revenues             | 565           | -                 | -                | -                  | -                    | -                 |
| <b>TOTAL REVENUES</b>                    | <b>72,723</b> | <b>83,689</b>     | <b>72,123</b>    | <b>13,356</b>      | <b>85,479</b>        | <b>82,908</b>     |
| <b>OTHER FUNDING SOURCES</b>             |               |                   |                  |                    |                      |                   |
| Use of Fund Balance (Carry-over Balance) | -             | (28,937)          | -                | -                  | -                    | 22,783            |
| <b>TOTAL OTHER FUNDING SOURCES</b>       | <b>-</b>      | <b>(28,937)</b>   | <b>-</b>         | <b>-</b>           | <b>-</b>             | <b>22,783</b>     |
| <b>TOTAL REVENUE AND OTHER FUNDING</b>   | <b>72,723</b> | <b>54,752</b>     | <b>72,123</b>    | <b>13,356</b>      | <b>85,479</b>        | <b>105,691</b>    |
| <b>EXPENDITURES</b>                      |               |                   |                  |                    |                      |                   |
| <i>Administrative</i>                    |               |                   |                  |                    |                      |                   |
| ProfServ-Legal Services                  | 1,015         | 2,600             | 153              | 2,447              | 2,600                | 2,600             |
| ProfServ-Mgmt Consulting Serv            | 12,000        | 12,000            | 7,000            | 5,000              | 12,000               | 12,000            |
| Auditing Services                        | 2,400         | 2,400             | 2,400            | -                  | 2,400                | 2,400             |
| Contract-Website Hosting                 | 670           | 670               | 503              | 168                | 671                  | 670               |
| Postage and Freight                      | 61            | 100               | 41               | 29                 | 70                   | 100               |
| Insurance - General Liability            | 5,532         | 5,975             | 5,528            | -                  | 5,528                | 6,081             |
| Printing and Binding                     | 86            | 50                | 1                | 49                 | 50                   | 50                |
| Legal Advertising                        | 1,603         | 1,900             | 480              | 1,420              | 1,900                | 1,900             |
| Misc-Assessmnt Collection Cost           | 1,442         | 1,761             | 1,439            | 265                | 1,704                | 1,742             |
| Misc-Contingency                         | 48            | 100               | 105              | -                  | 105                  | 100               |
| Office Supplies                          | -             | 50                | -                | 50                 | 50                   | 50                |
| Annual District Filing Fee               | 175           | 175               | 175              | -                  | 175                  | 175               |
| <b>Total Administrative</b>              | <b>25,032</b> | <b>27,781</b>     | <b>17,825</b>    | <b>9,428</b>       | <b>27,253</b>        | <b>27,868</b>     |
| <i>Field</i>                             |               |                   |                  |                    |                      |                   |
| Contracts-Lake and Wetland               | 3,093         | 3,188             | 1,634            | 1,368              | 3,002                | 3,283             |
| Contracts-Landscape                      | 34,158        | 34,092            | 20,680           | 14,772             | 35,452               | 35,452            |
| Contracts-Irrigation                     | 3,060         | 3,060             | 1,785            | 1,275              | 3,060                | 3,060             |
| Utility - Water                          | 10,525        | 11,000            | 6,399            | 5,415              | 11,814               | 12,500            |
| R&M-General                              | 6,431         | 33,165            | 389              | -                  | 389                  | 23,188            |
| R&M-Fertilizer                           | 240           | 240               | 140              | 100                | 240                  | 240               |
| Misc-Contingency                         | 315           | 100               | 734              | -                  | 734                  | 100               |
| <b>Total Field</b>                       | <b>57,822</b> | <b>84,845</b>     | <b>31,761</b>    | <b>22,929</b>      | <b>54,690</b>        | <b>77,823</b>     |
| <i>Non-Operating</i>                     |               |                   |                  |                    |                      |                   |
| Reserve - Contingency                    | -             | -                 | -                | -                  | -                    | -                 |
| <b>Total Non-Operating</b>               | <b>-</b>      | <b>-</b>          | <b>-</b>         | <b>-</b>           | <b>-</b>             | <b>-</b>          |
| <b>TOTAL EXPENDITURES</b>                | <b>82,854</b> | <b>112,626</b>    | <b>49,586</b>    | <b>32,357</b>      | <b>81,943</b>        | <b>105,691</b>    |

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Modified Tentative Budget

| ACCOUNT DESCRIPTION            | ACTUAL           | ADOPTED           | ACTUAL           | PROJECTED          | TOTAL                | ANNUAL            |
|--------------------------------|------------------|-------------------|------------------|--------------------|----------------------|-------------------|
|                                | FY 2022          | BUDGET<br>FY 2023 | THRU<br>APR-2023 | MAY -<br>SEPT-2023 | PROJECTED<br>FY 2023 | BUDGET<br>FY 2024 |
| Revenues minus Expenditures    | (10,131)         | (57,874)          | 22,537           | (19,001)           | 3,536                | 0                 |
| Net change in fund balance     | (10,131)         | (28,937)          | 22,537           | (19,001)           | 3,536                | (22,783)          |
| <b>FUND BALANCE, BEGINNING</b> | 29,379           | 19,247            | 19,247           | -                  | 19,247               | 22,783            |
| <b>FUND BALANCE, ENDING</b>    | <b>\$ 19,247</b> | <b>\$ (9,690)</b> | <b>\$ 41,784</b> | <b>\$ (19,001)</b> | <b>\$ 22,783</b>     | <b>\$ 0</b>       |

**Budget Narrative**  
Fiscal Year 2024**REVENUES****Interest-Investments**

The District earns interest on the monthly average collected balance for their operating account.

**Special Assessments-Tax Collector**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year.

**Special Assessments-Discounts**

Per Section 197.162, Florida Statutes, discounts are allowed for timely payment of assessments. The budgeted amount for the fiscal year is at 5% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES****Administrative****Professional Services-Legal Services**

The District's Attorney, Persson and Cohen provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

**Professional Services-Management Consulting Services**

The District receives management, accounting, and administrative services as part of a management agreement with Inframark Infrastructure Management Services. Also includes cost of Information Technology (GASB 54 Compliant Software System), transcription services, records management, and long-term offsite records storage. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the management agreement.

**Auditing Services**

The District is to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter.

**Contracts-Website Hosting**

CDD website services (hosting, support, and training) and CDD ongoing PDF accessibility services to comply with new State Statutes. Innersync Studio, LTD manages the website.

**Postage and Freight**

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

**Insurance-General Liability**

The District's General Liability & Public Officials Liability Insurance policy.

**Printing and Binding**

Copies used in the preparation of agenda packages, required mailings, and other special projects.

**Legal Advertising**

The District is to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

**Budget Narrative**  
Fiscal Year 2024**EXPENDITURES****Administrative** (Continue)**Miscellaneous-Assessment Collection Costs**

The District reimburses the Hillsborough County Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

**Miscellaneous-Contingency**

This is for miscellaneous expenses that the District may incur.

**Office Supplies**

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

**Annual District Filing Fee**

The District is to pay an annual fee of \$175 to the Florida Department of Economic Opportunity.

**Field****Contracts-Lake and Wetland**

The District has a contract with Solitude Lake Management, LLC to maintain the lakes for the District.

**Contracts-Landscape**

The District has a contract with FL Landscapes & Lawns and Brightview Landscape Service, Inc. to maintain the landscape for the District.

**Contracts-Irrigation**

The District has a contract with FL Landscapes & Lawns and Brightview Landscape Service, Inc. to maintain the irrigation for the District.

**Utility - Water**

The District has monthly water expenses with B.O.C.C.

**R&M-General**

This is to cover non-contractual expenses of the District.

**R&M-Fertilizer**

This fertilizer service is by FL Landscapes & Lawns for the District.

**Misc-Contingency**

This is for miscellaneous expenses the District may incur.



**Westchester**  
Special Dependent District

**Supporting Budget Schedule**  
Fiscal Year 2024

# WESTCHESTER

Special Dependent District

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## Comparison of Assessments Rates Fiscal Year 2024 vs. Fiscal Year 2023

| Category | Product  | General Fund 001 |         |       | # of         |
|----------|--|------------------|---------|-------|--------------|
|          |  | FY 2024          | FY 2023 | % Chg | Units/FF     |
| 1        | Single Family  | \$67.77          | \$67.77 | 0%    | 368          |
| 2        | Non-Single Family parcels with frontage on Countryway Blvd. within the boundaries of Westchester | \$14.00          | \$14.00 | 0%    | 4454         |
| 3        | Owned by HOAs, POAs, and Exempt Entities   | \$0.00           | \$0.00  | n/a   | 21           |
| 4        | Non-Single Family Parcels Embedded within Other Non-Single Family Parcels                        | \$67.77          | \$67.77 | 0%    | 11           |
|          |  |                  |         |       | <b>4,854</b> |