

**WESTCHESTER
SPECIAL DEPENDENT DISTRICT**

AGENDA PACKAGE

JUNE 10, 2019

Westchester Special Dependent District

Inframark, Infrastructure Management Services

210 North University Drive Suite 702, Coral Springs, Florida 33071

Phone: 954-603-0033 Fax: 954-345-1292

June 4, 2019

Governing Board
Westchester Special Dependent District

Dear Board Members:

The Budget Public Hearing and Regular Meeting of the Governing Board of the Westchester Special Dependent District will be held on Monday, June 10, 2019 at 6:30 p.m. at the Maureen B. Gauzza Public Library, Community Room 204B, 11211 Countryway Boulevard, Tampa, Florida. Following is the advance agenda for the Hearing and Meeting:

Budget Public Hearing

1. Roll Call
2. Fiscal Year 2020 Budget Public Hearing
 - A. Public Hearing to Consider Adoption of the Budget for Fiscal Year 2020
 - B. Consideration of Resolution 2019-06, Adopting the Budget for Fiscal Year 2020
3. Adjournment

Regular Meeting

1. Roll Call
2. Approval of Agenda
3. Approval of Consent Agenda
 - A. Minutes of the May 22, 2019 Meeting
4. Manager's Report
 - A. Consideration of Special Counsel
5. Audience Comments
6. Board Requests
7. Adjournment

Any items not included in the agenda package will either be distributed under separate cover or presented at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,



Andrew P. Mendenhall, PMP
Manager




BUDGET PUBLIC HEARING

Second Order of Business

2A.

ESTIMATING FUND BALANCE

DISTRICT: WESTCHESTER SDD
PERIOD ENDING: FY 2019

BUDGET CATEGORIES	Adopted FY 19 BUDGET	ACTUAL	PROJECT	TOTAL
REVENUES				
363.10 SPECIAL ASSESSMENTS (Note A)	\$91,972	\$61,576	\$28,007	\$89,583
366.00 DONATIONS				\$0
361.00 INTEREST	\$150	\$66	\$47	\$113
TOTAL GROSS REVENUES	\$92,122	\$61,642	\$28,054	\$89,696
MINUS 5%	-\$4,606			
PLUS:				
384.00 DEBT PROCEEDS				\$0
389.00 BEGINNING FUND BALANCE (Note B)	\$60,927	\$126,417	\$0	\$126,417
TOTAL REVENUES	\$148,443	\$188,059	\$28,054	\$216,113

EXPENDITURES:	Adopted FY 19 BUDGET	ACTUAL	PROJECT	TOTAL
31.00 PROFESSIONAL SERVICES	\$11,200	\$6,839	\$6,960	\$13,799
32.00 ACCOUNTING AND AUDITING	\$1,200	\$1,100		\$1,100
34.00 OTHER CONTRACTUAL SERVICES	\$29,312	\$21,969	\$16,285	\$38,254
40.00 TRAVEL AND PER DIEM				\$0
41.00 COMMUNICATION SERVICES	\$0	\$81	\$58	\$139
42.00 TRANSPORTATION SERVICES				\$0
43.00 UTILITY SERVICES	\$663	\$1,883	\$125	\$2,008
44.00 RENTALS AND LEASES				\$0
45.00 INSURANCE	\$2,600	\$0	\$2,400	\$2,400
46.00 REPAIR AND MAINTENANCE	\$33,304	\$1,708	\$35,792	\$37,500
47.00 PRINTING AND BINDING	\$100	\$149	\$21	\$170
49.00 OTHER CHARGES AND OBLIGATIONS	\$2,014	\$1,855	\$2,012	\$3,867
51.00 OFFICE SUPPLIES	\$50	\$0	\$50	\$50
52.00 OPERATING SUPPLIES				\$0
54.00 BOOKS AND PUBLICATIONS				\$0
TOTAL OP EXPENDITURES	\$80,443	\$35,584	\$63,703	\$99,287

CAPITAL OUTLAY	Adopted FY 19 BUDGET	ACTUAL	PROJECT	TOTAL
61.00 LAND				\$0
62.00 BUILDINGS				\$0
63.00 IMPROVEMENTS	\$60,000	\$59,998	\$0	\$59,998
64.00 MACHINERY AND EQUIPMENT				\$0
TOTAL CAPITAL OUTLAY	\$60,000	\$59,998	\$0	\$59,998

DEBT SERVICE	Adopted FY 19 BUDGET	ACTUAL	PROJECT	TOTAL
71.00 PRINCIPAL				\$0
72.00 INTEREST				\$0
73.00 OTHER DEBT SERVICE COSTS				\$0
TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0

ESTIMATING FUND BALANCE

NON-OPERATING	Adopted FY 19 BUDGET	ACTUAL	PROJECT	TOTAL
90.93 BUDGET TRANSFERS (Note C)		(A) (B) (C)	(A) (B) (C)	(A) (B) (C)
90.99 RESERVE FOR FUTURE CAPITAL (Note C)				
90.99 RESERVE FOR CONTINGENCY (Note C)	\$8,000			
TOTAL NON-OPERATING	\$8,000			
TOTAL EXPEND AND NON-OPERATING	\$148,443	\$95,582	\$63,703	\$159,285

SUMMARY OF FY 19 FUND BALANCE	ACTUAL	PROJECT	TOTAL
FY 19 REVENUE: TOTAL =	\$188,059	\$28,054	\$216,113
MINUS: FY 19 EXPENDITURES: TOTAL =	\$95,582	\$63,703	\$159,285
ESTIMATED FUND BALANCE =	\$92,477	-\$35,649	\$56,828

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 18 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 20 BUDGET
REVENUES	
363.10 SPECIAL ASSESSMENTS	\$91,972
366.00 DONATIONS	
361.00 INTEREST	\$150
TOTAL GROSS REVENUES	\$92,122
MINUS 5%	-\$4,606
PLUS:	
384.00 DEBT PROCEEDS	
389.90 EST BEGINNING FUND BALANCE	\$56,828
TOTAL REVENUES	\$144,344

EXPENDITURES:	FY 20 BUDGET
31.00 PROFESSIONAL SERVICES	\$14,600
32.00 ACCOUNTING AND AUDITING	\$1,200
34.00 OTHER CONTRACTUAL SERVICES	\$39,084
40.00 TRAVEL AND PER DIEM	\$0
41.00 COMMUNICATION SERVICES	\$450
43.00 UTILITY SERVICES	\$5,000
44.00 RENTALS AND LEASES	\$0
45.00 INSURANCE	\$2,414
46.00 REPAIR AND MAINTENANCE	\$67,621
47.00 PRINTING AND BINDING	\$170
49.00 OTHER CHARGES AND OBLIGATIONS	\$2,075
51.00 OFFICE SUPPLIES	\$50
52.00 OPERATING SUPPLIES	\$0
54.00 BOOKS AND PUBLICATIONS	\$0
TOTAL OP EXPENDITURES	\$132,665

CAPITAL OUTLAY	FY 20 BUDGET
61.00 LAND	
62.00 BUILDINGS	
63.00 IMPROVEMENTS	
64.00 MACHINERY AND EQUIPMENT	
TOTAL CAPITAL OUTLAY	\$0

DEBT SERVICE	FY 20 BUDGET
71.00 PRINCIPAL	
72.00 INTEREST	
73.00 OTHER DEBT SERVICE COSTS	
TOTAL DEBT SERVICE	\$0

NON-OPERATING	FY 20 BUDGET
99.01 BUDGET TRANSFERS	\$3,679
99.02 RESERVE FOR FUTURE CAPITAL	\$0
99.03 RESERVE FOR CONTINGENCY	\$8,000
TOTAL NON-OPERATING	\$11,679
TOTAL EXPEND AND NON-OPERATING	\$144,344

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 - (\$58.08 x 368 units); non-single family parcels w/frontage - (\$12 x 5,830 units); non-single family parcels embedded w/other non-single family parcels - (\$58.08 x 11 units)
361.00	INTEREST	Based on 0.08% 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 19 audited statement (\$1,200)
34.00	OTHER CONTRACTUAL SERVICES	See Schedule #1
41.00	COMMUNICATION SERVICES	Postage (\$250); website hosting (\$200)
43.00	UTILITY SERVICES	Water utilities (\$416.67 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)
51.00	OFFICE SUPPLIES	Miscellaneous supplies
99.03	RESERVE FOR CONTINGENCY	

Schedule #1

Other	Lakes and Wetland services (\$227 x 12 months);
Contractual	Landscape services (\$2,775 x 12 months);
Services	Irrigation services (\$255 x 12 months)

Schedule #2

Repair and Maintenance	General \$40,378 repair services; fertilizer services \$2,500 FY 18 average
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WESTCHESTER
Special Dependent District

Annual Operating and Debt Service Budget
Fiscal Year 2020

Approved Tentative Budget:
(Approved at 5/22/2019 meeting)

Prepared by:



WESTCHESTER

Special Dependent District

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Westchester
Special Dependent District

Operating Budget
Fiscal Year 2020

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	BUDGET FY 2019	THRU APR-2019	MAY - SEPT-2019	PROJECTED FY 2019	BUDGET FY 2020
REVENUES						
Interest - Investments	\$ 117	\$ 150	\$ 66	\$ 47	\$ 113	\$ 150
Special Assmnts- Tax Collector	43,848	91,972	63,965	28,007	91,972	91,972
Special Assmnts- Discounts	118	(4,606)	(2,389)	-	(2,389)	(4,606)
Other Miscellaneous Revenues	289	-	-	-	-	-
TOTAL REVENUES	44,372	87,516	61,642	28,054	89,696	87,516
OTHER FUNDING SOURCES						
Use of Fund Balance (Carry-over Balance)	-	60,927	126,417	-	126,417	56,828
TOTAL OTHER FUNDING SOURCES	-	60,927	126,417	-	126,417	56,828
TOTAL REVENUE AND OTHER FUNDING	44,372	148,443	188,059	28,054	216,113	144,344
EXPENDITURES						
<i>Administrative</i>						
ProfServ-Legal Services	2,544	-	422	2,178	2,600	2,600
ProfServ-Mgmt Consulting Serv	13,120	11,000	6,417	4,583	11,000	12,000
Auditing Services	1,100	1,200	1,100	-	1,100	1,200
Contract-Website Hosting	199	200	-	199	199	200
Postage and Freight	8	-	81	58	139	250
Insurance - General Liability	2,344	2,600	-	2,400	2,400	2,414
Printing and Binding	164	100	149	21	170	170
Legal Advertising	1,878	-	448	1,452	1,900	1,900
Misc-Assessmnt Collection Cost	108	1,839	1,232	560	1,792	3,679
Office Supplies	55	50	-	50	50	50
Annual District Filing Fee	175	175	175	-	175	175
Total Administrative	21,695	17,164	10,024	11,501	21,525	24,638
<i>Field</i>						
Contracts-Lake and Wetland	2,724	2,724	1,589	1,135	2,724	2,724
Contracts-Landscape	23,842	23,828	18,650	13,875	32,525	33,300
Contracts-Irrigation	2,400	2,400	1,730	1,275	3,005	3,060
Contracts-Trees & Trimming	330	360	-	-	-	-
Utility - Water	881	663	1,883	125	2,008	5,000
R&M-General	-	20,000	1,588	23,412	25,000	40,378
R&M-Fertilizer	2,292	2,500	120	2,380	2,500	2,500
Misc-Contingency	349	10,804	-	10,000	10,000	24,743
Capital Improvements	-	60,000	59,998	-	59,998	-
Total Field	32,818	123,279	85,558	52,202	137,760	111,705
<i>Non-Operating</i>						
Reserve - Contingency	-	8,000	-	-	-	8,000
Total Non-Operating	-	8,000	-	-	-	8,000
TOTAL EXPENDITURES	54,513	148,443	95,582	63,703	159,285	144,344
Revenues minus Expenditures	(10,141)	-	92,477	(35,649)	56,828	-

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	BUDGET FY 2019	THRU APR-2019	MAY - SEPT-2019	PROJECTED FY 2019	BUDGET FY 2020
Net change in fund balance	(10,141)	(60,927)	(33,940)	(35,649)	(69,589)	(56,828)
FUND BALANCE, BEGINNING	136,558	126,417	126,417	-	126,417	56,828
FUND BALANCE, ENDING	\$ 126,417	\$ 65,490	\$ 92,477	\$ (35,649)	\$ 56,828	\$ -

Budget Narrative
Fiscal Year 2020**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 early payment of assessments. The budgeted amount for the fiscal year is calculated 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 required 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

Web hosting of Budget and minutes to comply with new State Statutes. Merit, Inc. 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 required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Budget Narrative
Fiscal Year 2020**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.

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 required 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 Aquatic Systems, Inc. to maintain the lakes for the District.

Contracts-Landscape

The District has a contract with U.S. Lawns of North Tampa Inc. and Brightview Landscape Service Inc. to maintain the landscape for the District.

Contracts-Irrigation

The District has a contract with U.S. Lawns of North Tampa Inc. 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 for the District.

R&M-Fertilizer

This is to cover fertilizer services for the District.

Miscellaneous-Contingency

This is for miscellaneous expenses that the District may incur.

Non-Operating**Reserve - Contingency**

This is for planned purchases that the District may want to incur.

Westchester
Special Dependent District

Supporting Budget Schedule
Fiscal Year 2020

WESTCHESTER

Special Dependent District

Comparison of Assessments Rates Fiscal Year 2020 vs. Fiscal Year 2019

Category	Product	General Fund 001			# of
		FY 2020	FY 2019	% Chg	Units/FF
1	Single Family	\$58.08	\$58.08	0%	368
2	Non-Single Family parcels with frontage on Countryway Blvd. within the boundaries of Westchester	\$12.00	\$12.00	0%	5830
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	\$58.08	\$58.08	0%	11
					6,230

2B.

RESOLUTION 2019-06

**RESOLUTION ADOPTING FISCAL YEAR 2020 BUDGET
AND APPROVING SPECIAL ASSESSMENTS FOR THE
YEAR 2019**

WHEREAS, WESTCHESTER SPECIAL DEPENDENT DISTRICT is a special District duly established and operating pursuant to Ordinance #05-3; and

WHEREAS, Ordinance #05-3 provided that the Board of Trustees of WESTCHESTER SPECIAL DEPENDENT DISTRICT has the right, power and authority to levy a special assessment against all parcels of property situated within the District for purposes including but not limited to, MAINTAINING AND IMPROVING PUBLIC RIGHTS-OF-WAY AND COMMON PROPERTY; and

WHEREAS, the Board of Trustees of WESTCHESTER SPECIAL DEPENDENT DISTRICT has determined that the assessment for the year 2019 shall be in the amount of \$91,972; and,

WHEREAS, the Board of Trustees of WESTCHESTER SPECIAL DEPENDENT DISTRICT has had a duly advertised Public Hearing on the 10th day of June, 2019; and,

WHEREAS, the Board of Trustees of WESTCHESTER SPECIAL DEPENDENT DISTRICT has presented the proposed assessment and proposed budget to the property owners and residents of WESTCHESTER SPECIAL DEPENDENT DISTRICT at the Public Hearing; and

WHEREAS, the Board of Trustees of WESTCHESTER SPECIAL DEPENDENT DISTRICT has heard discussion and comments from the public.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD
OF TRUSTEES OF WESTCHESTER SPECIAL
DEPENDENT DISTRICT, THIS 10TH DAY OF JUNE 2019;**

That the above recitation of findings of fact is hereby incorporated into this Resolution;

1. The Board of Trustees of WESTCHESTER SPECIAL DEPENDENT DISTRICT approves the proposed budget for Fiscal Year 2020.

2. The Board of Trustees of WESTCHESTER SPECIAL DEPENDENT DISTRICT approves the proposed assessment of \$91,972 for 2019.

Category	Product	General Fund 001			# of Units/FF
		FY2019	FY2018	% Chg	
1	Single Family	\$58.08	\$58.08	0%	368
2	Non-Single Family parcels with frontage on Countryway Blvd. within the boundaries of Westchester	\$12.00	\$12.00	0%	5830
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	\$58.08	\$58.08	0%	11
					6,230

3. Upon adoption, this Resolution shall be transmitted by the Trustees, along with the approved budget and all other materials required by Hillsborough County to the Board of County Commissioners for their approval.

Arnold Korshin
President

ATTEST:

Cyndi Moses
Secretary

REGULAR MEETING

Third Order of Business

3A.

40 **THIRD ORDER OF BUSINESS** **Organizational Matters**

41 **A. Election of a Secretary and Treasurer**

42

43

44 On MOTION by Mr. Dary, seconded by Ms. Moses, with all in
45 favor, the appointment of Mr. Alan Baldwin to serve as Assistant
46 Treasurer, was ratified.

47

- 48 • Mr. de Delva was appointed as a Trustee during a meeting of the Trustees on April
- 49 24, 2019.
- 50 • Mr. Alain de Delva was appointed to serve as a Second Assistant Treasurer.
- 51 • Ms. Cyndi Moses was appointed to serve as Secretary.

52 **B. Resolution 2019-04, Election of Officers**

53

54

55 On MOTION by Mr. Korshin, seconded by Ms. Moses, with all in
56 favor, Resolution 2019-04, Electing Officers of the District, with
57 Mr. Arnold Korshin to continue serving as President, Mr. Greg Dary
58 to continue serving as Vice President, Ms. Cyndi Moses to serve as
59 Secretary/Trustee, Mr. Stephen Bloom to serve as Treasurer, Mr.
60 Alan Baldwin to serve as Assistant Treasurer, Mr. Alain de Delva to
61 serve as Assistant Treasurer/Trustee, Mr. Nick Peters, Mr. Hernando
62 Donosso, Mr. Mike deMare and Ms. Kim Ankney to continue
63 serving as Trustees, was adopted.

64

65

66 **FOURTH ORDER OF BUSINESS** **Approval of Consent Agenda**

67 **A. Minutes of the February 27, 2019 Budget Public Hearing and Regular Meeting**

68 **B. Financial Statements as of April 30, 2019**

69 **C. Acceptance of the Fiscal Year 2018 Audit**

- 70 • Mr. Korshin had a question regarding uncollected funds.

71

72 On MOTION by Mr. de Delva, seconded by Mr. Korshin, with all
73 in favor, the Consent Agenda was approved.

74

75

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

- 77 • Mr. Mendenhall discussed uncollected funds.
- 78 ➤ Mr. Cohen has an attorney available to provide legal advice, if necessary.

Fourth Order of Business

4A.

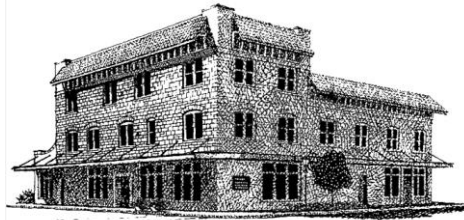
DYE HARRISON

Dye, Harrison, Kirkland, Petruff, Pratt & St. Paul, PLLC

A FULL-SERVICE LAW FIRM SINCE 1920

Joseph B. Battaglia
David K. Deitrich[†]
James D. Dye[†]
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W. Nelson Kirkland
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Please Reply to:
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Email: cpratt@dyeharrison.com

May 31, 2019

Westchester Special Dependent District
c/o Andrew P. Mendenhall, PMP
Tampa Regional Manager
Inframark
2654 Cypress Ridge Blvd
Suite 101
Wesley Chapel, FL 33544

Re: Engagement as counsel for collection and foreclosure matters
related to unpaid non-ad valorem taxes

Mr. Mendenhall:

Thank you for requesting this firm to represent the Westchester Special Dependent District in connection with the collection and/or foreclosure of unpaid assessments. We look forward to serving your needs in this matter.

The purpose of this letter is to confirm our engagement as counsel, the scope of services, and the terms of our compensation. This letter also provides certain information concerning our fees, billing and collection policies, and other terms that will govern our relationship. Although we do not wish to be overly formal in our relationship with you, we have found it a helpful practice to confirm with our clients the nature and terms of our representation.

Scope of Services.

You have asked us to assist the District with collection and foreclosure matters related to unpaid non-ad valorem taxes on certain properties within the District in accordance with applicable provisions of Florida law. This will include filing suit to foreclosure on the unpaid assessments.

Westchester Special Dependent District
Engagement Letter
May 31, 2019

Fee Arrangements.

Our fees will be based on an hourly rate. We will bill the District at the rate of 281.00 per hour. Patty Petruff and I will be the primary attorneys working on your file. Other attorneys may work on your file as needed. The work for which you will be billed will include but not be limited to office conferences, correspondence, meetings with local government staff and officials, appearances before local governing bodies, telephone calls and research, both factual and legal, filing and prosecuting any required litigation, and other duties as may be required in the matter. In addition to the fees incurred, you will be responsible for the costs and out of pocket expenses incurred in this matter, including court filing fees, service of process of fees, legal research, title search expenses, court reporter fees and other normal litigation expenses.

Attached to this letter are our firm's standard terms of engagement, which are incorporated herein. Please review these and let me know if you have any questions concerning our policies. If the terms described above and in the attached terms of engagement are satisfactory, please confirm the District's acceptance of the terms and conditions of the employment by signing this letter below and returning it to my office via electronic mail to: cpratt@dye-harrison.com. Please retain a copy for your records.

We look forward to working with you to bring these matters to a successful conclusion.

Sincerely,

**Dye Harrison, Kirkland Petruff,
Pratt & St Paul, PLLC**

s/ Charles J Pratt, Jr

Charles J. Pratt, Jr.

Andrew P. Mendenhall, PMP, on behalf of and as
authorized by the Westchester Special Dependent District

TERMS OF ENGAGEMENT

We appreciate your decision to retain Dye Harrison as your legal counsel. This document explains how we work, our obligations to you, your obligations to us, what we will do on your behalf, and how our charges will be determined and billed. Experience has shown that an understanding of these matters will contribute to a better relationship between us, and that in turn makes our efforts more productive.

Our engagement and the services that we will provide to you are limited to the matter identified in the letter to which these terms are attached. Any changes in the scope of our representation as described in the letter must be approved in writing. We will provide services of a strictly legal nature related to the matters described in that letter. You will provide us with the factual information and materials we require to perform the services identified in the letter, and you will make such business or technical decisions and determinations as are appropriate. You will not rely on us for business, investment, or accounting decisions, or expect us to investigate the character or credit of persons or entities with whom you may be dealing, unless otherwise specified in the letter.

Confidentiality and Related Matters

Regarding the ethics of our profession that will govern our representation, several points deserve emphasis. As a matter of professional responsibility, we are required to preserve the confidences and secrets of our clients. This professional obligation and the legal privilege for attorney-client communications exist to encourage candid and complete communication between a client and his lawyer. We can perform truly beneficial services for a client only if we are aware of all information that might be relevant to our representation. Consequently, we trust that our attorney-client relationship with you will be based on mutual confidence and unrestrained communication that will facilitate our proper representation of you. Additionally, you should be aware that, in instances in which we represent a corporation or other entity, our client relationship is with the entity and not with its individual executives, shareholders, directors, partners, or persons in similar positions, or with its parent, subsidiaries, or other affiliates. In those cases, our professional responsibilities are owed only to that entity, alone, and no conflict of interest will be asserted by you because we represent persons with respect to interests that are adverse to individual persons or business organizations who have a relationship with you. Of course, we can also represent individual executives, shareholders, partners, and other persons related to the entity in matters that do not conflict with the interests of the entity, but any such representation will be the subject of a separate engagement letter.

Opinions Are Not Guarantees

Either at the commencement or during the course of our representation, we may express opinions or beliefs concerning your matter and the results that might be anticipated. Any such statement made by employees of our firm is intended to be an expression of opinion only, based on information available to us at the time, and should not be construed by you as a promise or guarantee.

Fees and Billing

When establishing fees for services that we render, we are guided primarily by the time and labor required, although we also consider other appropriate factors, such as the novelty and difficulty of the legal issues involved; the legal skill required to perform the particular assignment; time-saving use of resources (including research, analysis, data and documentation) that we have previously developed and stored electronically or otherwise in quickly retrievable form; the fee customarily charged by comparable firms for similar legal services; the amount of money involved or at risk and the results obtained; and the time constraints imposed by either the client or the circumstances. The firm generally requires a retainer in an amount that is appropriate with respect to the proposed representation. Unless otherwise agreed, the retainer will be applied to the last statement rendered in connection with the representation, with any unused portion being returned to the client.

In determining a reasonable fee for the time and labor required for a particular matter, we consider the ability, experience, and reputation of the lawyer or lawyers in our firm who perform the services. To facilitate this determination, we assign to each lawyer an hourly rate based on these factors.

Of course, our hourly rates change periodically to account for increases in our cost of delivering legal service, other economic factors, and the augmentation of a particular lawyer's ability, experience, and reputation. Any such changes in hourly rates are applied prospectively, as well as to unbilled time previously expended. We record and bill our time in one-tenth hour (six minute) increments; however, the minimum time that is normally billed for the total of an individual lawyer's activities on a matter in a single day is two-tenths of an hour.

When selecting lawyers to perform services for you, we generally seek to assign lawyers with the skills, time demands, and other factors influencing the professional responsibility involved in each matter. As circumstances require, the services of lawyers in the firm with special skills or experience may be sought when that will either (a) reduce the legal expense to you, (b) provide a specialized legal skill needed, or (c) help move the matter forward more quickly. Also, to encourage the use of such lawyers in situations where their services can provide a significant benefit that is disproportionate to the time devoted to the matter, we may not bill for their services on an hourly rate basis but, if you agree in advance, we will adjust the fee on an "added value" basis at the conclusion of the matter if and to the extent their services contribute to a favorable result for you.

Out-of-Pocket Expenses. In addition to legal fees, our statements will include out-of-pocket expenses that we have advanced on your behalf and our internal charges (which may exceed direct costs and allocated overhead expenses) for certain support activities. Alternatively, the firm may charge for such internal charges as a percentage of the fees charged. Advanced expenses generally will include such items as travel, postage, filing, recording, certification, and registration fees charged by governmental bodies. Our internal charges typically include such items as toll calls, facsimile transmissions, overnight courier services, certain charges for terminal time for computer research and complex document production, and charges for photocopying materials sent to the client or third parties or required for our use. We may request an advance cost deposit (in addition to the advance fee deposit) when we expect that we will be required to incur substantial costs on behalf of the client.

During the course of our representation, it may be appropriate to hire third parties to provide services on your behalf. These services may include such things as consulting or testifying experts, investigators, providers of computerized litigation support, and court reporters. Because of the legal "work product" protection afforded to services that an attorney requests from third parties, in certain situations our firm may assume responsibility for retaining the appropriate service providers. Even if we do so, however, you will be responsible for paying all fees and expenses directly to the service providers or reimbursing us for these expenses.

Billing. We bill periodically through-out the engagement for a particular matter, and our periodic statements are due when rendered. Our statements will be rendered monthly. In instances in which we represent more than one person with respect to a matter, each person that we represent is jointly and severally liable for our fees and expenses with respect to the representation. Our statements contain a concise summary of each matter for which legal services are rendered and a fee is charged.

If our statements are not paid in a timely manner, we reserve the right to discontinue services. Additionally, if our statement has not been paid within 30 days from the date of the statement, we impose an interest charge of 1.50 percent per month (an 18% annual percentage rate) from the 30th day after the date of the statement until it is paid in full. Interest charges apply to specific monthly statements on an individual statement basis. Any payments made on past due statements are applied first to the oldest outstanding statement. We are entitled to attorneys' fees and expenses if collection activities are necessary.

Questions About Our Bills. We invite you to discuss freely with us any questions that you have concerning a fee charged for any matter. We want our clients to be satisfied with both the quality of our services and the

reasonableness of the fees that we charge for those services. We will attempt to provide as much billing information as you require and in such customary form that you desire, and are willing to discuss with you any of the various billing formats we have available that best suits your needs.

Communications/Technology Issues

Attorney Client communications. Today the majority of communications between an attorney and the client is by email. Many times these communications are substantive and may include sensitive and confidential information. If you share these email communications with others, you could potentially waive the attorney-client privilege that currently exists between us as your attorneys and you as the client. There is also the risk of third party access to electronic email via "hacking." If you have any reason to believe your electronic communications with us have been compromised, please stop all email communications and advise us of your suspicions by telephone or written letter immediately. We believe our email system is safe and we will use unencrypted email in our communications with you unless you specifically request otherwise in writing.

Electronic Data and Litigation: If your case involves litigation, please be aware that you should not destroy or delete any digital electronic information or communications dealing with the subject matter of your lawsuit until that matter can be finally resolved. The type of digital information includes email records, cell phone texts, and social media postings. With regard to any electronic files such as word processing documents or PDFs, the deletion or "scrubbing" of metadata from those files may be considered spoliation of evidence; those documents should remain intact also.

Relationships with Other Clients

Because we are a full-service law firm, we may be (and often are) asked to represent a client with respect to interests that are adverse to those of another client who is represented by the firm in connection with another matter. Just as you would not wish to be prevented in an appropriate situation from retaining a law firm that competes with Dye Harrison, our firm wishes to be able to consider the representation of other persons who may be competitors in your industry or who may have interests that are potentially adverse to yours, but with respect to matters that are unrelated in any way to our representation of you. The ethics that govern us permit us to accept such multiple representations, assuming certain requirements are met.

During the term of this engagement, we agree that we will not accept representation of another client to pursue interests that are directly adverse to your interests unless and until we make full disclosure to you of all the relevant facts, circumstances, and implications of our undertaking the two representations, and confirm to you in good faith that we have done so and that the following criteria are met: (i) there is no substantial relationship between any matter in which we are representing or have represented you and the matter for the other client; (ii) any confidential information that we have received from you will not be available to the lawyers and other Dye Harrison personnel involved in the representation of the other client; (iii) our effective representation of you and the discharge of our professional responsibilities to you will not be prejudiced by our representation of the other client; and (iv) the other client has also consented in writing based on our full disclosure of the relevant facts, circumstances, and implications of our undertaking the two representations. If the foregoing conditions are satisfied, you agree that we may undertake the adverse representation and that all conflict issues will be deemed to have been resolved or waived by you.

By making this agreement, we are establishing the criteria that will govern the exercise of your right under applicable ethical rules to object to our representation of another client whose interests are adverse to yours. If you contest in good faith the facts underlying our confirmation to you that the specified criteria have been met, then we will have the burden of reasonably supporting those facts.

Westchester Special Dependent District
Engagement Letter
May 31, 2019

Termination

Upon completion of the matter to which this representation applies, or upon earlier termination of our relationship, the attorney-client relationship will end unless you and we have expressly agreed to a continuation with respect to other matters. We hope, of course, that such a continuation will be the case. The representation is terminable at will by either of us. The termination of the representation will not terminate your obligation to pay fees and expenses incurred prior to the termination.

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