

**WEST HILLCREST
COMMUNITY DEVELOPMENT
DISTRICT**

SEPTEMBER 17, 2024

AGENDA PACKAGE



2005 PAN AM CIRCLE SUITE 300
TAMPA FL 33607

West Hillcrest Community Development District

Board of Supervisors

Kelly Evans, Chairman
Lori Campagna Vice-Chairman
Jake Walsh, Assistant Secretary
Paulo Beckert, Assistant Secretary
Momo Anselmi, Assistant Secretary

District Staff

Brian Lamb, District Secretary
Gene Roberts, District Manager
John Vericker, District Counsel
Tonja Stewart, District Engineer

Regular Meeting Agenda

Tuesday, September 17, 2024, at 10:45 a.m.

The Regular Meetings of West Hillcrest Community Development District will be held on **September 17, 2024, at 10:45 a.m. at the SpringHill Suites by Marriott Tampa Suncoast Parkway located at 16615 Crosspointe Run, Land O' Lakes, FL 34638**. For those who intend to call in below is the Teams link information. Please let us know at least 24 hours in advance if you are planning to call into the meeting.

Microsoft Teams meeting; [Join the meeting now](#)

*Meeting ID: 236 072 404 401
Passcode: 8NC4ZE*

*Call in (audio only) +1 646-838-1601
Phone Conference ID: 319 716 318#*

All cellular phones and pagers must be turned off during the meeting.

REGULAR MEETINGS OF THE BOARD OF SUPERVISORS

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENTS ON AGENDA ITEMS** *(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)*
- 3. BUSINESS ITEMS**
 - A. Consideration of Resolution 2024-07; FY 2025 Goals & Objectives
 - i. HB7013 – Special Districts Performance Measures & Standards Memo
 - B. Consideration of Pond Maintenance Agreement – *Under Separate Cover*
 - C. General Matters of the District
- 4. CONSENT AGENDA**
 - A. Approval of Minutes of August 20, 2024, Public Hearing & Regular Meeting
 - B. Consideration of Operation and Maintenance Expenditures August 2024
 - C. Acceptance of the Financials and Approval of the Check Register for August 2024
- 5. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
- 6. BOARD OF SUPERVISORS REQUESTS AND COMMENTS**
- 7. ADJOURNMENT**

RESOLUTION 2024-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST HILLCREST COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the West Hillcrest Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida (“HB 7013”) and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST HILLCREST COMMUNITY DISTRICT:

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A**. The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District’s success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 17TH day of September, 2024.

ATTEST:

**WEST HILLCREST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair, Board of Supervisors

Exhibit A: Performance Measures/Standards and Annual Reporting

Exhibit A

Memorandum

To: Board of Supervisors

From: District Management

Date: September 17, 2024

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during its 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals and objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance its commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives, and Annual Reporting Form

**West Hillcrest Community Development District (“District”)
Performance Measures/Standards & Annual Reporting Form**

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least twelve regular Board of Supervisor (“Board”) meetings per year to conduct District-related business and discuss community needs.

Measurement: Number of public Board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of twelve Board meetings were held during the fiscal year.

Achieved: Yes No

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to the District’s website, publishing in local newspaper of general circulation, and or via electronic communication.

Standard: 100% of meetings were advertised in accordance with Florida Statutes on at least two mediums (e.g., newspaper, District website, electronic communications).

Achieved: Yes No

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly District website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management’s records.

Standard: 100% of monthly website checks were completed by District Management or third party vendor.

Achieved: Yes No

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District’s infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager’s reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within District Management services agreement

Achieved: Yes No

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District’s infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to District's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the fiscal year by the District's engineer.

Achieved: Yes No

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year. *(or other deadline, as appropriate)*

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on the District's website and/or within District records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the District's website.

Achieved: Yes No

Goal 3.2: Financial Reports

Objective: Publish to the District's website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the District's website.

Standard: District's website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the District's website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing Board approval and annual audit is available on the District's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the District's website and transmitted to the State of Florida.

Achieved: Yes No

SIGNATURES:

Chair/Vice Chair: _____

Date: _____

Printed Name: _____

West Hillcrest Community Development District

District Manager: _____

Date: _____

Printed Name: _____

West Hillcrest Community Development District

**MINUTES OF MEETING
WEST HILLCREST
COMMUNITY DEVELOPMENT DISTRICT**

The Public Hearing and regular meeting of the Board of Supervisors of West Hillcrest Community Development District was held on Monday, August 20, 2024, and called to order at 10:48 a.m. at the SpringHill Suites by Marriott Tampa Suncoast Parkway, located at 16615 Crosspointe Run, Land O' Lakes, Florida 34638.

Present and constituting a quorum were:

Kelly Evans	Chairperson
Jake Walsh	Assistant Secretary
Paulo Beckert	Assistant Secretary
Momo Anselmi	Assistant Secretary

Also present were:

Jayna Cooper	District Manager
John Vericker	District Counsel
Michael Broadus	District Counsel

The following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Ms. Cooper called the meeting to order, and a quorum was established.

SECOND ORDER OF BUSINESS

Public Comments on Agenda Items

There being none, the next order of business followed.

THIRD ORDER OF BUSINESS

Recess to Public Hearing

Ms. Cooper requested the Board recess to public hearing.

FOURTH ORDER OF BUSINESS

**Public Hearing on Adopting Fiscal Year
2025 Final Budget**

A. Open Public Hearing on Adopting Fiscal Year 2025 Final Budget

On MOTION by Ms. Evans seconded by Mr. Beckert, with all in favor, Public Hearing on Adopting Fiscal Year 2025 Final Budget and Public Hearing on Levying O&M Assessments, respectively were opened. 4-0
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B. Staff Presentations

C. Public Comments

There being none, the next item followed.

D. Consideration of Resolution 2024-03, Adopting Final Fiscal Year 2025 Budget

On MOTION by Ms. Evans seconded by Mr. Walsh, with all in favor, Resolution 2024-03, Adopting Final Fiscal Year 2025 Budget, was adopted. 4-0

E. Close Public Hearing on Adopting Fiscal Year 2025 Final Budget

On MOTION by Ms. Evans seconded by Mr. Beckert, with all in favor, Public Hearing on Adopting Fiscal Year 2025 Final Budget continued into Public Hearing on Levying O&M Assessments. 4-0

FIFTH ORDER OF BUSINESS

Public Hearing on Levying O&M Assessments

A. Open Public Hearing on Levying O&M Assessments

On MOTION by Ms. Evans seconded by Mr. Beckert, with all in favor, Public Hearing on Levying O&M Assessments, was opened. 4-0

B. Staff Presentations

C. Public Comment

There being none, the next item followed.

D. Consideration of Resolution 2024-04, Levying O&M Assessments

On MOTION by Ms. Evans seconded by Mr. Anselmi, with all in favor, Resolution 2024-04, Levying O&M Assessments, was adopted. 4-0

E. Close Public Hearing on Levying O&M Assessments

On MOTION by Ms. Evans seconded by Mr. Beckert, with all in favor, Public Hearing on Levying O&M Assessments and Public Hearing on Adopting Fiscal Year 2025 Final Budget, respectively were closed. 4-0

SIXTH ORDER OF BUSINESS

Return to Regular Meeting

Ms. Cooper requested the Board return to regular meeting.

SEVENTH ORDER OF BUSINESS

Business Items

A. Consideration of Resolution 2024-05, Setting FY 2025 Meeting Schedule

The following are the scheduled dates:

- October 15, 2024 10:45 a.m
- November 19, 2024 10:45 a.m.

- December 17, 2024 10:45 a.m.
- January 21, 2025 10:45 a.m.
- February 18, 2025 10:45 a.m.
- March 18, 2025 10:45 a.m.
- April 15, 2025 10:45 a.m.
- May 20, 2025 10:45 a.m.
- June 17, 2025 10:45 a.m.
- July 15, 2025 10:45 a.m.
- August 19, 2025 10:45 a.m.
- September 16, 2025 10:45 a.m.

On MOTION by Ms. Evans seconded by Mr. Anselmi, with all in favor, Resolution 2024-05, Setting Fiscal Year 2025 Meeting Schedule, as detailed above was adopted. 4-0

B. Consideration of Resolution 2024-06, Redesignation of Officers

The following persons were elected to the offices:

- Kelly Evans Chairperson
- Lori Campagna Vice Chairperson
- Brian Lamb Secretary
- Eric Davidson Treasurer
- Gene Roberts Assistant Secretary
- Jake Walsh Assistant Secretary
- Paulo Beckert Assistant Secretary
- Momo Anselmi Assistant Secretary

On MOTION by Ms. Evans seconded by Mr. Beckert, with all in favor, Resolution 2024-06; Redesignation of Officers as detailed above, was adopted. 4-0

C. General Matters of the District

- Review of *Sitex* agreement. Only ponds 37 and 38 are ready at this time, discussion ensued.

On MOTION by Ms. Evans seconded by Mr. Anselmi, with all in favor, the Board authorized Ms. Evans to execute revised proposal for ponds 37 and 38 only, outside of meeting, was approved. 4-0

- Further discussion on *Steadfast* landscape proposal for ponds 37 and 38.

On MOTION by Ms. Evans seconded by Mr. Walsh, with all in favor, the Board authorized Ms. Evans to execute *Steadfast* proposal for ponds 37 and 38 only, outside of meeting, was approved. 4-0

EIGHTH ORDER OF BUSINESS

Consent Agenda

- A. Approval of Minutes of May 21, 2024, Regular Meeting**
- B. Consideration of Operation and Maintenance Expenditures May & July 2024**
- C. Acceptance of the Financials and Approval of the Check Register for June 2024**

On MOTION by Ms. Evans seconded by Mr. Walsh, with all in favor, the Consent Agenda was approved. 4-0

NINTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

- Mr. Vericker will create CDD forms of agreement for *Sitex* and *Steadfast* proposals once received.

B. District Engineer

There being no report, the next item followed.

C. District Manager

- Ms. Evans directed Ms. Cooper to provide Ethics training information to Mr. Anselmi.

TENTH ORDER OF BUSINESS

Board of Supervisors' Requests and Comments

There being none, the next order of business followed.

ELEVENTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. Walsh seconded by Mr. Beckert, with all in favor, the meeting was adjourned at 10:57 a.m. 4-0

Jayna Cooper
District Manager

Kelly Evans
Chairperson

WEST HILLCREST CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Vendor Total	Comments/Description
Monthly Contract						
INFRAMARK LLC	7/31/2024	129964	\$7.04			DISTRICT SERVICES JUN 2024
INFRAMARK LLC	8/2/2024	130400	\$65.27			COPIES JUL 2024
INFRAMARK LLC	8/2/2024	130400	\$1.28	\$66.55		POSTAGE JUL 2024
INFRAMARK LLC	8/2/2024	130525	\$750.00			MGMT SVCS AUG 24
INFRAMARK LLC	8/2/2024	130525	\$375.00			ADMINISTRATION AUG 24
INFRAMARK LLC	8/2/2024	130525	\$2,083.33			DISTRICT MANAGEMENT AUG 24
INFRAMARK LLC	8/2/2024	130525	\$50.00			RENTAL & LEASES AUG 24
INFRAMARK LLC	8/2/2024	130525	\$100.00			WEBSITE MAINT AUG 24
INFRAMARK LLC	8/2/2024	130525	\$416.67			DISSEMINATION SERVICES AUG 24
INFRAMARK LLC	8/2/2024	130525	\$50.00			TECHNOLOGY/DATA STORAGE AUG 24
INFRAMARK LLC	8/2/2024	130525	\$200.00			RECORDING SECRETARY AUG 24
INFRAMARK LLC	8/2/2024	130525	\$100.00	\$4,125.00		FINANCIAL & REVENUE COLLECTION
INFRAMARK LLC	4/3/2024	122145-1	\$750.00			DISTRICT SERVICES APR 24
INFRAMARK LLC	4/3/2024	122145-1	\$375.00			DISTRICT SERVICES APR 24
INFRAMARK LLC	4/3/2024	122145-1	\$2,083.33			DISTRICT SERVICES APR 24
INFRAMARK LLC	4/3/2024	122145-1	\$50.00			DISTRICT SERVICES APR 24
INFRAMARK LLC	4/3/2024	122145-1	\$100.00			DISTRICT SERVICES APR 24
INFRAMARK LLC	4/3/2024	122145-1	\$416.67			DISTRICT SERVICES APR 24
INFRAMARK LLC	4/3/2024	122145-1	\$200.00			DISTRICT SERVICES APR 24
INFRAMARK LLC	4/3/2024	122145-1	\$150.00	\$4,125.00		DISTRICT SERVICES APR 24
INFRAMARK LLC	7/31/2024	128888	\$750.00			DISTRICT SERVICES JULY 2024
INFRAMARK LLC	7/31/2024	128888	\$375.00			DISTRICT SERVICES JULY 2024
INFRAMARK LLC	7/31/2024	128888	\$2,083.33			DISTRICT SERVICES JULY 2024
INFRAMARK LLC	7/31/2024	128888	\$50.00			DISTRICT SERVICES JULY 2024
INFRAMARK LLC	7/31/2024	128888	\$100.00			DISTRICT SERVICES JULY 2024
INFRAMARK LLC	7/31/2024	128888	\$416.67			DISTRICT SERVICES JULY 2024
INFRAMARK LLC	7/31/2024	128888	\$50.00			DISTRICT SERVICES JULY 2024

WEST HILLCREST CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Vendor Total	Comments/Description
INFRAMARK LLC	7/31/2024	128888	\$200.00			DISTRICT SERVICES JULY 2024
INFRAMARK LLC	7/31/2024	128888	\$100.00	\$4,125.00	\$12,448.59	DISTRICT SERVICES JULY 2024
STRALEY ROBIN VERICKER	8/7/2024	25065	\$35.00			PROFESSIONAL SERVICES - THROUGH 07/31/2024
Monthly Contract Subtotal			\$12,483.59			
TOTAL			\$12,483.59			

West Hillcrest Community Development District

Financial Statements
(Unaudited)

Period Ending
Aug 31, 2024

Prepared by:



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

WEST HILLCREST COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of August 31, 2024

(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>GENERAL LONG-TERM DEBT ACCOUNT GROUP FUND</u>	<u>TOTAL</u>
<u>ASSETS</u>					
Cash - Operating Account	\$ 370,381	\$ -	\$ -	\$ -	\$ 370,381
Accounts Receivable - Other	295	-	-	-	295
Due From Other Funds	-	-	1,910	-	1,910
Investments:					
Interest Account	-	12	-	-	12
Reserve Fund	-	252,406	-	-	252,406
Revenue Fund	-	78,108	-	-	78,108
Amount Avail In Debt Services	-	-	-	252,406	252,406
Amount To Be Provided	-	-	-	7,222,594	7,222,594
TOTAL ASSETS	\$ 370,676	\$ 330,526	\$ 1,910	\$ 7,475,000	\$ 8,178,112
<u>LIABILITIES</u>					
Accounts Payable	\$ 8,285	\$ -	\$ -	\$ -	\$ 8,285
Unearned Revenue	2,551	-	-	-	2,551
Accounts Payable - Other	3,708	-	-	-	3,708
Bonds Payable - Series 2023	-	-	-	7,475,000	7,475,000
Due To Other Funds	-	1,910	-	-	1,910
TOTAL LIABILITIES	14,544	1,910	-	7,475,000	7,491,454

WEST HILLCREST COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of August 31, 2024

(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>GENERAL LONG-TERM DEBT ACCOUNT GROUP FUND</u>	<u>TOTAL</u>
<u>FUND BALANCES</u>					
Restricted for:					
Debt Service	-	328,616	-	-	328,616
Capital Projects	-	-	1,910	-	1,910
Unassigned:	356,132	-	-	-	356,132
TOTAL FUND BALANCES	356,132	328,616	1,910	-	686,658
TOTAL LIABILITIES & FUND BALANCES	\$ 370,676	\$ 330,526	\$ 1,910	\$ 7,475,000	\$ 8,178,112

WEST HILLCREST COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2024
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Special Assmnts- CDD Collected	399,875	399,874	(1)	100.00%
TOTAL REVENUES	399,875	399,874	(1)	100.00%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	2,796	9,204	23.30%
ProfServ-Info Technology	600	4,200	(3,600)	700.00%
ProfServ-Recording Secretary	2,400	3,033	(633)	126.38%
ProfServ-Web Site Maintenance	1,200	1,100	100	91.67%
District Counsel	8,500	6,842	1,658	80.49%
District Engineer	9,500	-	9,500	0.00%
Administrative Services	4,500	4,700	(200)	104.44%
District Manager	25,000	26,150	(1,150)	104.60%
Accounting Services	9,000	9,000	-	100.00%
Website Compliance	1,800	1,500	300	83.33%
Postage, Phone, Faxes, Copies	500	480	20	96.00%
Rentals & Leases	600	600	-	100.00%
Public Officials Insurance	2,500	-	2,500	0.00%
Legal Advertising	3,500	299	3,201	8.54%
Bank Fees	200	392	(192)	196.00%
Financial & Revenue Collections	1,200	1,250	(50)	104.17%
Organization Costs	4,000	4,500	(500)	112.50%
Misc. Administrative Fees	250	1,250	(1,000)	500.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	5,443	(5,268)	3110.29%
Total Administration	87,525	73,535	13,990	84.02%
<u>Electric Utility Services</u>				
Utility - StreetLights	75,000	-	75,000	0.00%
Utility Services	15,000	-	15,000	0.00%
Total Electric Utility Services	90,000	-	90,000	0.00%
<u>Water Utility Services</u>				
Utility - Water	7,500	-	7,500	0.00%
Total Water Utility Services	7,500	-	7,500	0.00%

WEST HILLCREST COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2024
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Stormwater Control</u>				
R&M-Stormwater System	15,000	-	15,000	0.00%
R&M-Wetland Monitoring	6,500	-	6,500	0.00%
Annual Stormwater Report	3,500	-	3,500	0.00%
Total Stormwater Control	25,000	-	25,000	0.00%
<u>Other Physical Environment</u>				
Landscape Annual Rotation Chancey Road	5,000	-	5,000	0.00%
Landscape Mulch Chancey Road	5,000	-	5,000	0.00%
Insurance - General Liability	3,200	-	3,200	0.00%
Insurance -Property & Casualty	12,500	-	12,500	0.00%
Landscape Maintenance	125,000	-	125,000	0.00%
Plant Replacement Program	5,000	-	5,000	0.00%
Landscape Miscellaneous	1,000	-	1,000	0.00%
Irrigation Maintenance	12,000	-	12,000	0.00%
Entry & Walls Maintenance	5,000	-	5,000	0.00%
Total Other Physical Environment	173,700	-	173,700	0.00%
<u>Road and Street Facilities</u>				
R&M-Drainage	1,000	-	1,000	0.00%
Total Road and Street Facilities	1,000	-	1,000	0.00%
<u>Parks and Recreation</u>				
Field Services	12,000	-	12,000	0.00%
Dog Waste Station Service & Supplies	650	-	650	0.00%
Total Parks and Recreation	12,650	-	12,650	0.00%
<u>Contingency</u>				
Misc-Contingency	2,500	-	2,500	0.00%
Total Contingency	2,500	-	2,500	0.00%
TOTAL EXPENDITURES	399,875	73,535	326,340	18.39%
Excess (deficiency) of revenues				
Over (under) expenditures	-	326,339	326,339	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		29,793		
FUND BALANCE, ENDING		\$ 356,132		

WEST HILLCREST COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2024
Debt Service Fund (201)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 29,564	\$ 29,564	0.00%
Special Assmnts- CDD Collected	459,369	504,788	45,419	109.89%
TOTAL REVENUES	459,369	534,352	74,983	116.32%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	110,000	110,000	-	100.00%
Interest Expense	349,369	349,369	-	100.00%
Total Debt Service	459,369	459,369	-	100.00%
TOTAL EXPENDITURES	459,369	459,369	-	100.00%
Excess (deficiency) of revenues Over (under) expenditures	-	74,983	74,983	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		253,633		
FUND BALANCE, ENDING		\$ 328,616		

WEST HILLCREST COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2024
Capital Projects Fund (301)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 319,298	\$ 319,298	0.00%
TOTAL REVENUES	-	319,298	319,298	0.00%
<u>EXPENDITURES</u>				
<u>Construction In Progress</u>				
Construction in Progress	-	7,231,399	(7,231,399)	0.00%
Total Construction In Progress	-	7,231,399	(7,231,399)	0.00%
TOTAL EXPENDITURES	-	7,231,399	(7,231,399)	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	(6,912,101)	(6,912,101)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		6,914,011		
FUND BALANCE, ENDING		\$ 1,910		

Bank Account Statement

West Hillcrest CDD

Bank Account No. 7270
Statement No. 08_24
Statement Date 08/31/2024

GL Balance (LCY)	370,380.63
GL Balance	370,380.63
Positive Adjustments	0.00
<hr/>	
Subtotal	370,380.63
Negative Adjustments	0.00
<hr/>	
Ending G/L Balance	370,380.63

Statement Balance	370,841.63
Outstanding Deposits	0.00
<hr/>	
Subtotal	370,841.63
Outstanding Checks	-461.00
<hr/>	
Ending Balance	370,380.63

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
08/23/2024	Payment	15076	Check for Vendor V00003	-12,452.43	-12,452.43	0.00
08/23/2024	Payment	15077	Check for Vendor V00006	-2,735.99	-2,735.99	0.00
Total Checks				-15,188.42	-15,188.42	0.00
Outstanding Checks						
05/28/2024	Payment	15066	Check for Vendor V00021			-200.00
05/31/2024	Payment	15073	Check for Vendor V00021			-200.00
07/15/2024	Payment	15075	Check for Vendor V00026			-61.00
Total Outstanding Checks						-461.00
Outstanding Deposits						
Total Outstanding Deposits						