

WESTCHESTER SPECIAL DEPENDENT DISTRICT

REVISED MEETING AGENDA

**Wednesday, August 20 2025, at
6:00 PM Meeting to be held at:**

**Maureen B. Gauzza Regional Library
11211 Countryway Blvd.,
Tampa, FL 33626**

Prepared by:



2005 Pan Am Circle
Suite 300
Tampa, FL 33607

Westchester Special Dependent District

Governing Body Members

Cyndi Moses, President
Tim Schultz, Vice President
David Maughan, Secretary
Jay Juarbe, Treasurer
Emily Brushwood, Secretary
Shelley Wimbs, Secretary
Alain de Delva, Trustee

Staff

Alize Aninipot, District Manager
Jennifer Goldyn, Regional Manager
Any Cohen, District Counsel

Board of Trustees Revised Special Meeting Agenda
Wednesday, August 20, 2025 – 6:00 p.m.

-
- 1. Roll Call**
 - 2. Adoption of the Agenda**
 - 3. Audience Comments on Agenda Items**
 - 4. Consent Agenda**
 - A. Review of Financials (*October 2024-July 2025*).....Page 3
 - 5. Business Item**
 - A. Selection of Audit Committee
 - B. Discussion of Setting the 1st Audit Committee Meeting
 - C. Discussion of CDD Ownership
 - D. Presentation of Fiscal Year 2025-2026 Proposed Budget.....Page 56
 - E. Consideration of Resolution 2025-02, Adopting the
Fiscal Year 2025-2026 Meeting Schedule.....Page 65
 - F. Consideration of Resolution 2025-03, Designating Officers.....Page 67
 - G. Consideration of Resolution 2025-04,
Adopting the Goals and Objectives.....Page 68
 - 6. Audience Comments**
 - 7. Supervisor Requests**
 - 8. Adjournment**

**Westchester
Special Dependent District**

Financial Report

October 31, 2024



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**Westchester
Special Dependent District**

Financial Statements

(Unaudited)

October 31, 2024

Balance Sheet
October 31, 2024

ACCOUNT DESCRIPTION	TOTAL
ASSETS	
Cash - Checking Account	\$ 28,741
Deposits	1,700
TOTAL ASSETS	\$ 30,441
LIABILITIES	
Accounts Payable	\$ 2,099
TOTAL LIABILITIES	2,099
FUND BALANCES	
Nonspendable:	
Deposits	1,700
Unassigned:	
	26,642
TOTAL FUND BALANCES	\$ 28,342
TOTAL LIABILITIES & FUND BALANCES	\$ 30,441

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-24 ACTUAL
REVENUES				
Interest - Investments	\$ 150	\$ 20	13.33%	\$ 18
Special Assmnts- Tax Collector	78,028	-	0.00%	-
Special Assmnts- Discounts	(3,909)	-	0.00%	-
TOTAL REVENUES	74,269	20	0.03%	18
EXPENDITURES				
Administration				
ProfServ-Legal Services	2,600	83	3.19%	83
ProfServ-Mgmt Consulting	12,500	1,042	8.34%	1,042
Auditing Services	2,400	-	0.00%	-
Contract-Website Hosting	670	168	25.07%	168
Postage and Freight	100	93	93.00%	93
Insurance - General Liability	3,939	5,500	139.63%	5,500
Printing and Binding	50	-	0.00%	-
Legal Advertising	1,500	-	0.00%	-
Misc-Assessment Collection Cost	1,561	-	0.00%	-
Misc-Contingency	100	-	0.00%	-
Office Supplies	50	15	30.00%	15
Annual District Filing Fee	175	-	0.00%	-
Total Administration	25,645	6,901	26.91%	6,901
Field				
Contracts-Lake and Wetland	3,382	282	8.34%	282
Contracts-Landscape	21,900	1,857	8.48%	1,857
Contracts-Irrigation	660	55	8.33%	55
Utility - Water	16,000	12	0.08%	12
R&M-General	29,030	-	0.00%	-
R&M-Fertilizer	240	20	8.33%	20
Misc-Contingency	100	17	17.00%	17
Total Field	71,312	2,243	3.15%	2,243
TOTAL EXPENDITURES	96,957	9,144	9.43%	9,144
Excess (deficiency) of revenues				
Over (under) expenditures	(22,688)	(9,124)	40.22%	(9,126)
OTHER FINANCING SOURCES (USES)				
Contribution to (Use of) Fund Balance	(22,688)	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	(22,688)	-	0.00%	-
Net change in fund balance	\$ (22,688)	\$ (9,124)	40.22%	\$ (9,126)
FUND BALANCE, BEGINNING (OCT 1, 2024)	37,466	37,466		
FUND BALANCE, ENDING	\$ 14,778	\$ 28,342		

**Westchester
Special Dependent District**

Supporting Schedules

October 31, 2024

Cash & Investment Report
October 31, 2024

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
OPERATING FUND			
Municipal Interest Checking	TD Bank	0.58%	\$ 28,741
		Total	\$ <u>28,741</u>

Bank Account Statement

Westchester SDD

Bank Account No. 4104

Statement No. 10-24

Statement Date

10/31/2024

G/L Account No. 101002 Balance	28,740.80	Statement Balance	32,748.01
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
Subtotal	28,740.80	Subtotal	32,748.01
Negative Adjustments	0.00	Outstanding Checks	-4,007.21
Ending G/L Balance	28,740.80	Ending Balance	28,740.80

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
10/23/2024	Payment	5449	Check for Vendor V00026			-1,081.50
10/31/2024	Payment	5451	Check for Vendor V00026			-2,672.61
10/31/2024	Payment	5452	Check for Vendor V00023			-85.60
10/31/2024	Payment	5453	Check for Vendor V00020			-167.50
Total Outstanding Checks						-4,007.21

WESTCHESTER SDD

Payment Register by Bank Account

For the Period from 10/1/24 to 10/31/24

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<u>TD BANK - (ACCT#XXXXX4104)</u>							
CHECK # 5444							
10/04/24	Vendor	DAVEY TREE EXPERT COMPANY	918851629	SEPT 2024 LANDSCAPING	SEP 24 LANDSCAPING	001-534050-53901	\$1,081.50
Check Total							\$1,081.50
CHECK # 5445							
10/04/24	Vendor	EGIS INSURANCE & RISK ADVISORS	24418	INSURANCE RENEWAL 10/1/24-10/1/25	10/1/24-10/1/25 FL INSURANCE ALLIANCE RENEW	001-545002-51301	\$5,500.00
Check Total							\$5,500.00
CHECK # 5446							
10/04/24	Vendor	FLA LANDSCAPES AND LAWNS	53794	SEPT 2024 LANDSCAPE MAINT	LANDSCAPING SEP 2024	001-534050-53901	\$775.00
10/04/24	Vendor	FLA LANDSCAPES AND LAWNS	53794	SEPT 2024 LANDSCAPE MAINT	LANDSCAPING SEP 2024	001-534073-53901	\$55.00
10/04/24	Vendor	FLA LANDSCAPES AND LAWNS	53794	SEPT 2024 LANDSCAPE MAINT	LANDSCAPING SEP 2024	001-546026-53901	\$20.00
10/04/24	Vendor	FLA LANDSCAPES AND LAWNS	53794	SEPT 2024 LANDSCAPE MAINT	LANDSCAPING SEP 2024	001-549900-53901	\$17.00
10/04/24	Vendor	FLA LANDSCAPES AND LAWNS	53626	IRR RPRS 8/12/24	R&M-General	001-546001-53901	\$102.10
Check Total							\$969.10
CHECK # 5447							
10/04/24	Vendor	INFRAMARK LLC	132271	AUG 2024 POSTAGE	POSTAGE AUG 24	001-541006-51301	\$11.52
10/04/24	Vendor	INFRAMARK LLC	132371	SEPT 2024 MGMT SVCS	ADMIN SRVCS SEP 2024	001-531027-51201	\$1,000.00
10/04/24	Vendor	INFRAMARK LLC	132371	SEPT 2024 MGMT SVCS	RECORD STORAGE FEE SEP 24	001-549900-51301	\$15.00
Check Total							\$1,026.52
CHECK # 5448							
10/04/24	Vendor	SOLITUDE LAKE MANAGEMENT LLC	PSI102989	SEPT 2024 LAKE MAINT	SERV PRD 9/1-9/30/24	001-534021-53901	\$281.81
Check Total							\$281.81
CHECK # 5449							
10/23/24	Vendor	DAVEY TREE EXPERT COMPANY	918950642	OCT 2024 LANDSCAPING	Contracts-Landscape	001-534050-53901	\$1,081.50
Check Total							\$1,081.50
CHECK # 5450							
10/23/24	Vendor	SOLITUDE LAKE MANAGEMENT LLC	PSI110532	SERV PRD 10/1-10/31/24	Contracts-Lake and Wetland	001-534021-53901	\$281.79
Check Total							\$281.79
CHECK # 5451							
10/31/24	Vendor	DAVEY TREE EXPERT COMPANY	918609752	IRRIGATION	R&M-General	001-546001-53901	\$2,672.61
Check Total							\$2,672.61

WESTCHESTER SDD

Payment Register by Bank Account
For the Period from 10/1/24 to 10/31/24
(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 5452							
10/31/24	Vendor	FLA LANDSCAPES AND LAWNS	53907	IRR RPRS 9/24/24	R&M-General	001-546001-53901	\$85.60
Check Total							\$85.60
CHECK # 5453							
10/31/24	Vendor	INNERSYNC	INV-SN-400	WEBSITE/COMPLIANCE SVCS	Contract-Website Hosting	001-534384-51301	\$167.50
Check Total							\$167.50
ACH #DD164							
10/31/24	Vendor	B.O.C.C. ACH	1266-101524 ACH	READ 9/10-10/13/24	Utility - Water	001-543018-53901	\$11.80
ACH Total							\$11.80
Account Total							\$13,159.73

Total Amount Paid	\$13,159.73
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WESTCHESTER

Special Dependent District

Non-Ad Valorem Special Assessments
(Hillsborough County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2025

					ALLOCATION BY FUND	
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	General Fund	
Assessments Levied				\$ 78,019	\$	78,019
Allocation %				100%		100.00%
Real Estate Current/Installment						
11/05/24	\$ 556	\$ 27	\$ 11	\$ 595	\$	595
Real Estate Current						
11/14/24	510	22	10	542		542
11/21/24	4,262	181	87	4,530		4,530
TOTAL	\$ 5,328	\$ 230	\$ 109	\$ 5,667	\$	5,667
% COLLECTED				7.26%		7.26%
TOTAL OUTSTANDING				\$ 72,352	\$	72,352

WESTCHESTER

Special Dependent District

Cash & Investment Report
November 30, 2024

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
OPERATING FUND			
Municipal Interest Checking	TD Bank	0.58%	\$ 29,344
		Total	<u>\$ 29,344</u>

Bank Account Statement

Westchester SDD

Bank Account No. 4104

Statement No. 11-24

Statement Date

11/30/2024

G/L Account No. 101002 Balance	29,343.64	Statement Balance	29,343.64
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	29,343.64
Subtotal	29,343.64	Outstanding Checks	0.00
Negative Adjustments	0.00		
Ending G/L Balance	29,343.64	Ending Balance	29,343.64

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
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WESTCHESTER SDD**Payment Register by Fund**

For the Period from 11/01/2024 to 11/30/2024

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
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GENERAL FUND - 001**CHECK # 100001**

001	11/18/24	FEDEX	8-664-97133	FEDEX TO LOCAL GOV'T AUDIT	Postage and Freight	541006-51301	\$92.58
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Check Total	<u>\$92.58</u>
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CHECK # 100002

001	11/18/24	SOLITUDE LAKE MANAGEMENT LLC	PSI124769	SERV PRD 11/1-11/30/24	Contracts-Lake and Wetland	534021-53901	\$290.26
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Check Total	<u>\$290.26</u>
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CHECK # 5454

001	11/13/24	DAVEY TREE EXPERT COMPANY	919020605	NOV 2024 LANDSCAPING	Contracts-Landscape	534050-53901	\$1,081.50
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Check Total	<u>\$1,081.50</u>
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CHECK # 5455

001	11/13/24	FLA LANDSCAPES AND LAWNS	54061	OCT 2024 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$775.00
001	11/13/24	FLA LANDSCAPES AND LAWNS	54061	OCT 2024 LANDSCAPE MAINT	Contracts-Irrigation	534073-53901	\$55.00
001	11/13/24	FLA LANDSCAPES AND LAWNS	54061	OCT 2024 LANDSCAPE MAINT	R&M-Fertilizer	546026-53901	\$20.00
001	11/13/24	FLA LANDSCAPES AND LAWNS	54061	OCT 2024 LANDSCAPE MAINT	Misc-Contingency	549900-53901	\$17.00
001	11/13/24	FLA LANDSCAPES AND LAWNS	54322	NOV 2024 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$775.00
001	11/13/24	FLA LANDSCAPES AND LAWNS	54322	NOV 2024 LANDSCAPE MAINT	R&M-Fertilizer	546026-53901	\$20.00
001	11/13/24	FLA LANDSCAPES AND LAWNS	54322	NOV 2024 LANDSCAPE MAINT	Misc-Contingency	549900-53901	\$17.00
001	11/13/24	FLA LANDSCAPES AND LAWNS	54322	NOV 2024 LANDSCAPE MAINT	Contracts-Irrigation	534073-53901	\$55.00

Check Total	<u>\$1,734.00</u>
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CHECK # 5456

001	11/13/24	INFRAMARK LLC	135411	OCT 2024 MGMT SVCS	ProfServ-Mgmt Consulting	531027-51201	\$1,041.67
001	11/13/24	INFRAMARK LLC	135411	OCT 2024 MGMT SVCS	Office Supplies	551002-51301	\$15.00

Check Total	<u>\$1,056.67</u>
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WESTCHESTER SDD

Payment Register by Fund

For the Period from 11/01/2024 to 11/30/2024
(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
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CHECK # 5457

001	11/13/24	PERSSON & COHEN, P.A	5520	OCT 2024 SVCS	ProfServ-Legal Services	531023-51401	\$82.50
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Check Total	\$82.50
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Fund Total	\$4,337.51
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Total Checks Paid	\$4,337.51
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**Westchester
Special Dependent District**

*Financial Report
December 31, 2024*



WESTCHESTER SDD

Balance Sheet General Fund December 31, 2024

ACCOUNT DESCRIPTION	TOTAL
ASSETS	
Cash - Checking Account	\$ 56,591
Deposits	1,700
TOTAL ASSETS	\$ 58,291
LIABILITIES	
Accounts Payable	\$ 1,845
TOTAL LIABILITIES	1,845
FUND BALANCES	
Nonspendable:	
Deposits	1,700
Unassigned:	
	54,746
TOTAL FUND BALANCES	\$ 56,446
TOTAL LIABILITIES & FUND BALANCES	\$ 58,291

WESTCHESTER SDD

Statement of Revenues, Expenditures and Changes in Fund Balances

General Fund

For the Period Ending December 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	DEC-24 ACTUAL
REVENUES				
Interest - Investments	\$ 150	\$ 59	39.33%	\$ 25
Special Assmnts- Tax Collector	78,028	44,168	56.61%	38,501
Special Assmnts- Discounts	(3,909)	(1,770)	45.28%	(1,539)
TOTAL REVENUES	74,269	42,457	57.17%	36,987
EXPENDITURES				
Administration				
ProfServ-Legal Services	2,600	83	3.19%	-
ProfServ-Mgmt Consulting	12,500	3,125	25.00%	1,042
Auditing Services	2,400	2,400	100.00%	-
Contract-Website Hosting	670	168	25.07%	-
Postage and Freight	100	101	101.00%	-
Insurance - General Liability	3,939	5,500	139.63%	-
Printing and Binding	50	-	0.00%	-
Legal Advertising	1,500	-	0.00%	-
Misc-Assessment Collection Cost	1,561	848	54.32%	739
Misc-Contingency	100	-	0.00%	-
Office Supplies	50	45	90.00%	15
Annual District Filing Fee	175	-	0.00%	-
Total Administration	25,645	12,270	47.85%	1,796
Field				
Contracts-Lake and Wetland	3,382	862	25.49%	290
Contracts-Landscape	21,900	5,570	25.43%	1,857
Contracts-Irrigation	660	165	25.00%	55
Utility - Water	16,000	4,104	25.65%	1,845
R&M-General	29,030	395	1.36%	340
R&M-Fertilizer	240	60	25.00%	20
Misc-Contingency	100	51	51.00%	17
Total Field	71,312	11,207	15.72%	4,424
TOTAL EXPENDITURES	96,957	23,477	24.21%	6,220
Excess (deficiency) of revenues				
Over (under) expenditures	(22,688)	18,980	-83.66%	30,767
Net change in fund balance	\$ (22,688)	\$ 18,980	-83.66%	\$ 30,767
FUND BALANCE, BEGINNING (OCT 1, 2024)	37,466	37,466		
FUND BALANCE, ENDING	\$ 14,778	\$ 56,446		

**Westchester
Special Dependent District**

Financial Report

January 31, 2025



WESTCHESTER SDD

Balance Sheet

General Fund
January 31, 2025

ACCOUNT DESCRIPTION	TOTAL
ASSETS	
Cash - Checking Account	\$ 81,741
Deposits	1,700
TOTAL ASSETS	\$ 83,441
LIABILITIES	
Accounts Payable	\$ 3,454
TOTAL LIABILITIES	3,454
FUND BALANCES	
Nonspendable:	
Deposits	1,700
Unassigned:	
	78,287
TOTAL FUND BALANCES	\$ 79,987
TOTAL LIABILITIES & FUND BALANCES	\$ 83,441

WESTCHESTER SDD

Statement of Revenues, Expenditures and Changes in Fund Balances

General Fund

For the Period Ending January 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JAN-25 ACTUAL
REVENUES				
Interest - Investments	\$ 150	\$ 96	64.00%	\$ 38
Interest - Tax Collector	-	81	0.00%	81
Special Assmnts- Tax Collector	78,028	73,283	93.92%	29,115
Special Assmnts- Discounts	(3,909)	(2,932)	75.01%	(1,163)
TOTAL REVENUES	74,269	70,528	94.96%	28,071
EXPENDITURES				
Administration				
ProfServ-Legal Services	2,600	165	6.35%	83
ProfServ-Mgmt Consulting	12,500	4,167	33.34%	1,042
Auditing Services	2,400	2,400	100.00%	-
Contract-Website Hosting	670	335	50.00%	168
Postage and Freight	100	102	102.00%	1
Insurance - General Liability	3,939	5,500	139.63%	-
Printing and Binding	50	-	0.00%	-
Legal Advertising	1,500	-	0.00%	-
Misc-Assessment Collection Cost	1,561	1,407	90.13%	559
Misc-Contingency	100	133	133.00%	133
Office Supplies	50	60	120.00%	15
Annual District Filing Fee	175	450	257.14%	450
Total Administration	25,645	14,719	57.40%	2,451
Field				
Contracts-Lake and Wetland	3,382	1,153	34.09%	290
Contracts-Landscape	21,900	7,426	33.91%	1,857
Contracts-Irrigation	660	220	33.33%	55
Utility - Water	16,000	3,859	24.12%	(244)
R&M-General	29,030	482	1.66%	87
R&M-Fertilizer	240	80	33.33%	20
Misc-Contingency	100	68	68.00%	17
Total Field	71,312	13,288	18.63%	2,082
TOTAL EXPENDITURES	96,957	28,007	28.89%	4,533
Excess (deficiency) of revenues				
Over (under) expenditures	(22,688)	42,521	-187.42%	23,538
Net change in fund balance	\$ (22,688)	\$ 42,521	-187.42%	\$ 23,538
FUND BALANCE, BEGINNING (OCT 1, 2024)	37,466	37,466		
FUND BALANCE, ENDING	\$ 14,778	\$ 79,987		

**Westchester
Special Dependent District**

Financial Report

February 28, 2025



WESTCHESTER SDD

Balance Sheet

General Fund

February 28, 2025

ACCOUNT DESCRIPTION	TOTAL
ASSETS	
Cash - Checking Account	\$ 75,611
Deposits	1,700
TOTAL ASSETS	\$ 77,311
LIABILITIES	
Accounts Payable	\$ 1,443
TOTAL LIABILITIES	1,443
FUND BALANCES	
Nonspendable:	
Deposits	1,700
Unassigned:	
	74,168
TOTAL FUND BALANCES	\$ 75,868
TOTAL LIABILITIES & FUND BALANCES	\$ 77,311

WESTCHESTER SDD

Statement of Revenues, Expenditures and Changes in Fund Balances

General Fund

For the Period Ending February 28, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	FEB-25 ACTUAL
REVENUES				
Interest - Investments	\$ 150	\$ 131	87.33%	\$ 36
Interest - Tax Collector	-	81	0.00%	-
Special Assmnts- Tax Collector	78,028	73,657	94.40%	374
Special Assmnts- Discounts	(3,909)	(2,940)	75.21%	(8)
TOTAL REVENUES	74,269	70,929	95.50%	402
EXPENDITURES				
Administration				
ProfServ-Legal Services	2,600	165	6.35%	-
ProfServ-Mgmt Consulting	12,500	5,208	41.66%	1,042
Auditing Services	2,400	2,400	100.00%	-
Contract-Website Hosting	670	335	50.00%	-
Postage and Freight	100	102	102.00%	-
Insurance - General Liability	3,939	5,500	139.63%	-
Printing and Binding	50	-	0.00%	-
Legal Advertising	1,500	-	0.00%	-
Misc-Assessment Collection Cost	1,561	1,414	90.58%	7
Misc-Contingency	100	133	133.00%	-
Office Supplies	50	75	150.00%	15
Annual District Filing Fee	175	225	128.57%	(225)
Total Administration	25,645	15,557	60.66%	839
Field				
Contracts-Lake and Wetland	3,382	1,443	42.67%	290
Contracts-Landscape	21,900	9,283	42.39%	1,857
Contracts-Irrigation	660	275	41.67%	55
Utility - Water	16,000	5,302	33.14%	(158)
R&M-General	29,030	482	1.66%	-
R&M-Fertilizer	240	100	41.67%	20
Misc-Contingency	100	85	85.00%	17
Total Field	71,312	16,970	23.80%	2,081
TOTAL EXPENDITURES	96,957	32,527	33.55%	2,920
Excess (deficiency) of revenues				
Over (under) expenditures	(22,688)	38,402	n/a	(2,518)
Net change in fund balance	\$ (22,688)	\$ 38,402	n/a	\$ (2,518)
FUND BALANCE, BEGINNING (OCT 1, 2024)	37,466	37,466		
FUND BALANCE, ENDING	\$ 14,778	\$ 75,868		

**Westchester
Special Dependent District**

Financial Report

March 31, 2025



WESTCHESTER SDD

Balance Sheet

General Fund

March 31, 2025

ACCOUNT DESCRIPTION	TOTAL
ASSETS	
Cash - Checking Account	\$ 69,123
Deposits	1,700
TOTAL ASSETS	\$ 70,823
LIABILITIES	
Accounts Payable	\$ 165
TOTAL LIABILITIES	165
FUND BALANCES	
Nonspendable:	
Deposits	1,700
Unassigned:	
	68,958
TOTAL FUND BALANCES	\$ 70,658
TOTAL LIABILITIES & FUND BALANCES	\$ 70,823

WESTCHESTER SDD

Statement of Revenues, Expenditures and Changes in Fund Balances

General Fund

For the Period Ending March 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-25 ACTUAL
REVENUES				
Interest - Investments	\$ 150	\$ 168	112.00%	\$ 37
Interest - Tax Collector	-	81	0.00%	-
Special Assmnts- Tax Collector	78,028	73,792	94.57%	136
Special Assmnts- Discounts	(3,909)	(2,942)	75.26%	(1)
TOTAL REVENUES	74,269	71,099	95.73%	172
EXPENDITURES				
Administration				
ProfServ-Legal Services	2,600	330	12.69%	165
ProfServ-Mgmt Consulting	12,500	6,250	50.00%	1,042
Auditing Services	2,400	2,400	100.00%	-
Contract-Website Hosting	670	335	50.00%	-
Postage and Freight	100	102	102.00%	-
Insurance - General Liability	3,939	5,500	139.63%	-
Printing and Binding	50	-	0.00%	-
Legal Advertising	1,500	-	0.00%	-
Misc-Assessment Collection Cost	1,561	1,417	90.78%	3
Misc-Contingency	100	133	133.00%	-
Office Supplies	50	90	180.00%	15
Annual District Filing Fee	175	225	128.57%	-
Total Administration	25,645	16,782	65.44%	1,225
Field				
Contracts-Lake and Wetland	3,382	1,733	51.24%	290
Contracts-Landscape	21,900	11,139	50.86%	1,857
Contracts-Irrigation	660	330	50.00%	55
Utility - Water	16,000	6,795	42.47%	50
R&M-General	29,030	906	3.12%	425
R&M-Fertilizer	240	120	50.00%	20
Misc-Contingency	100	102	102.00%	17
Total Field	71,312	21,125	29.62%	2,714
TOTAL EXPENDITURES	96,957	37,907	39.10%	3,939
Excess (deficiency) of revenues				
Over (under) expenditures	(22,688)	33,192	-146.30%	(3,767)
Net change in fund balance	\$ (22,688)	\$ 33,192	-146.30%	\$ (3,767)
FUND BALANCE, BEGINNING (OCT 1, 2024)	37,466	37,466		
FUND BALANCE, ENDING	\$ 14,778	\$ 70,658		

**Westchester
Special Dependent District**

Financial Report

April 30, 2025



WESTCHESTER SDD

Balance Sheet

General Fund

April 30, 2025

ACCOUNT DESCRIPTION	TOTAL
ASSETS	
Cash - Checking Account	\$ 66,076
Deposits	1,700
TOTAL ASSETS	\$ 67,776
LIABILITIES	
Accounts Payable	\$ 1,464
TOTAL LIABILITIES	1,464
FUND BALANCES	
Nonspendable:	
Deposits	1,700
Unassigned:	
	64,612
TOTAL FUND BALANCES	\$ 66,312
TOTAL LIABILITIES & FUND BALANCES	\$ 67,776

WESTCHESTER SDD

Statement of Revenues, Expenditures and Changes in Fund Balances

General Fund

For the Period Ending April 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	APR-25 ACTUAL
REVENUES				
Interest - Investments	\$ 150	\$ 204	136.00%	\$ 33
Interest - Tax Collector	-	108	0.00%	27
Special Assmnts- Tax Collector	78,028	74,419	95.37%	627
Special Assmnts- Discounts	(3,909)	(2,942)	75.26%	-
TOTAL REVENUES	74,269	71,789	96.66%	687
EXPENDITURES				
Administration				
ProfServ-Legal Services	2,600	330	12.69%	-
ProfServ-Mgmt Consulting	12,500	7,292	58.34%	1,042
Auditing Services	2,400	2,400	100.00%	-
Contract-Website Hosting	670	503	75.07%	168
Postage and Freight	100	102	102.00%	-
Insurance - General Liability	3,939	5,600	142.17%	100
Printing and Binding	50	-	0.00%	-
Legal Advertising	1,500	-	0.00%	-
Misc-Assessment Collection Cost	1,561	1,430	91.61%	13
Misc-Contingency	100	133	133.00%	-
Office Supplies	50	105	210.00%	15
Annual District Filing Fee	175	225	128.57%	-
Total Administration	25,645	18,120	70.66%	1,338
Field				
Contracts-Lake and Wetland	3,382	2,023	59.82%	290
Contracts-Landscape	21,900	12,996	59.34%	1,857
Contracts-Irrigation	660	385	58.33%	55
Utility - Water	16,000	8,056	50.35%	1,261
R&M-General	29,030	1,104	3.80%	198
R&M-Fertilizer	240	140	58.33%	20
Misc-Contingency	100	119	119.00%	17
Total Field	71,312	24,823	34.81%	3,698
TOTAL EXPENDITURES	96,957	42,943	44.29%	5,036
Excess (deficiency) of revenues				
Over (under) expenditures	(22,688)	28,846	n/a	(4,349)
Net change in fund balance	\$ (22,688)	\$ 28,846	n/a	\$ (4,349)
FUND BALANCE, BEGINNING (OCT 1, 2024)	37,466	37,466		
FUND BALANCE, ENDING	\$ 14,778	\$ 66,312		

**Westchester
Special Dependent District**

Financial Report

May 31, 2025



WESTCHESTER SDD

Balance Sheet

General Fund

May 31, 2025

ACCOUNT DESCRIPTION	TOTAL
ASSETS	
Cash - Checking Account	\$ 60,580
Prepaid Items	2,138
Deposits	1,700
TOTAL ASSETS	\$ 64,418
LIABILITIES	
Accounts Payable	\$ 2,321
TOTAL LIABILITIES	2,321
FUND BALANCES	
Nonspendable:	
Prepaid Items	2,138
Deposits	1,700
Unassigned:	58,259
TOTAL FUND BALANCES	\$ 62,097
TOTAL LIABILITIES & FUND BALANCES	\$ 64,418

WESTCHESTER SDD

Statement of Revenues, Expenditures and Changes in Fund Balances

General Fund

For the Period Ending May 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAY-25 ACTUAL
REVENUES				
Interest - Investments	\$ 150	\$ 234	156.00%	\$ 31
Interest - Tax Collector	-	114	0.00%	6
Special Assmnts- Tax Collector	78,028	74,622	95.63%	203
Special Assmnts- Discounts	(3,909)	(2,942)	75.26%	-
TOTAL REVENUES	74,269	72,028	96.98%	240
EXPENDITURES				
Administration				
ProfServ-Legal Services	2,600	413	15.88%	83
ProfServ-Mgmt Consulting	12,500	8,333	66.66%	1,042
Auditing Services	2,400	2,400	100.00%	-
Contract-Website Hosting	670	503	75.07%	-
Postage and Freight	100	102	102.00%	-
Insurance - General Liability	3,939	5,600	142.17%	-
Printing and Binding	50	-	0.00%	-
Legal Advertising	1,500	-	0.00%	-
Misc-Assessment Collection Cost	1,561	1,434	91.86%	4
Misc-Contingency	100	133	133.00%	-
Office Supplies	50	120	240.00%	15
Annual District Filing Fee	175	225	128.57%	-
Total Administration	25,645	19,263	75.11%	1,144
Field				
Contracts-Lake and Wetland	3,382	2,314	68.42%	290
Contracts-Landscape	21,900	14,852	67.82%	1,857
Contracts-Irrigation	660	440	66.67%	55
Utility - Water	16,000	9,060	56.63%	(256)
R&M-General	29,030	1,172	4.04%	68
R&M-Fertilizer	240	160	66.67%	20
Misc-Contingency	100	136	136.00%	17
Total Field	71,312	28,134	39.45%	2,051
TOTAL EXPENDITURES	96,957	47,397	48.88%	3,195
Excess (deficiency) of revenues				
Over (under) expenditures	(22,688)	24,631	n/a	(2,955)
Net change in fund balance	\$ (22,688)	\$ 24,631	n/a	\$ (2,955)
FUND BALANCE, BEGINNING (OCT 1, 2024)	37,466	37,466		
FUND BALANCE, ENDING	\$ 14,778	\$ 62,097		

**Westchester
Special Dependent District**

Financial Report

June 30, 2025



WESTCHESTER SDD

Balance Sheet General Fund June 30, 2025

ACCOUNT DESCRIPTION	TOTAL
ASSETS	
Cash - Checking Account	\$ 58,304
Prepaid Items	1,057
Deposits	1,700
TOTAL ASSETS	\$ 61,061
LIABILITIES	
Accounts Payable	\$ 2,138
Accrued Expenses	867
TOTAL LIABILITIES	3,005
FUND BALANCES	
Nonspendable:	
Prepaid Items	1,057
Deposits	1,700
Unassigned:	55,299
TOTAL FUND BALANCES	\$ 58,056
TOTAL LIABILITIES & FUND BALANCES	\$ 61,061

WESTCHESTER SDD

Statement of Revenues, Expenditures and Changes in Fund Balances

General Fund

For the Period Ending June 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-25 ACTUAL
REVENUES				
Interest - Investments	\$ 150	\$ 263	175.33%	\$ 28
Interest - Tax Collector	-	124	0.00%	10
Special Assmnts- Tax Collector	78,028	74,940	96.04%	318
Special Assmnts- Discounts	(3,909)	(2,942)	75.26%	-
TOTAL REVENUES	74,269	72,385	97.46%	356
EXPENDITURES				
Administration				
ProfServ-Legal Services	2,600	413	15.88%	-
ProfServ-Mgmt Consulting	12,500	9,375	75.00%	-
Auditing Services	2,400	2,400	100.00%	-
Contract-Website Hosting	670	503	75.07%	-
Postage and Freight	100	102	102.00%	-
Insurance - General Liability	3,939	5,600	142.17%	-
Printing and Binding	50	-	0.00%	-
Legal Advertising	1,500	-	0.00%	-
Misc-Assessment Collection Cost	1,561	1,440	92.25%	7
Misc-Contingency	100	133	133.00%	-
Office Supplies	50	135	270.00%	-
Annual District Filing Fee	175	225	128.57%	-
Total Administration	25,645	20,326	79.26%	7
Field				
Contracts-Lake and Wetland	3,382	2,604	77.00%	290
Contracts-Landscape	21,900	17,790	81.23%	1,857
Contracts-Irrigation	660	495	75.00%	55
Utility - Water	16,000	9,075	56.72%	14
R&M-General	29,030	1,172	4.04%	-
R&M-Fertilizer	240	180	75.00%	20
Misc-Contingency	100	153	153.00%	17
Total Field	71,312	31,469	44.13%	2,253
TOTAL EXPENDITURES	96,957	51,795	53.42%	2,260
Excess (deficiency) of revenues				
Over (under) expenditures	(22,688)	20,590	-90.75%	(1,904)
Net change in fund balance	\$ (22,688)	\$ 20,590	-90.75%	\$ (1,904)
FUND BALANCE, BEGINNING (OCT 1, 2024)	37,466	37,466		
FUND BALANCE, ENDING	\$ 14,778	\$ 58,056		

**Westchester
Special Dependent District**

Financial Report

July 31, 2025



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**Westchester
Special Dependent District**

Financial Statements

(Unaudited)

July 31, 2025

WESTCHESTER SDD

Balance Sheet

General Fund

July 31, 2025

ACCOUNT DESCRIPTION	TOTAL
ASSETS	
Cash - Checking Account	\$ 55,889
Deposits	1,700
TOTAL ASSETS	\$ 57,589
LIABILITIES	
Accounts Payable	\$ 1,082
Accrued Expenses	1,734
TOTAL LIABILITIES	2,816
FUND BALANCES	
Nonspendable:	
Deposits	1,700
Unassigned:	
	53,073
TOTAL FUND BALANCES	\$ 54,773
TOTAL LIABILITIES & FUND BALANCES	\$ 57,589

WESTCHESTER SDD

Statement of Revenues, Expenditures and Changes in Fund Balances

General Fund

For the Period Ending July 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUL-25 ACTUAL
REVENUES				
Interest - Investments	\$ 150	\$ 290	193.33%	\$ 28
Interest - Tax Collector	-	124	0.00%	-
Special Assmnts- Tax Collector	78,028	74,940	96.04%	-
Special Assmnts- Discounts	(3,909)	(2,942)	75.26%	-
TOTAL REVENUES	74,269	72,412	97.50%	28
EXPENDITURES				
Administration				
ProfServ-Legal Services	2,600	413	15.88%	-
ProfServ-Mgmt Consulting	12,500	10,417	83.34%	1,042
Auditing Services	2,400	2,400	100.00%	-
Contract-Website Hosting	670	503	75.07%	-
Postage and Freight	100	102	102.00%	-
Insurance - General Liability	3,939	5,600	142.17%	-
Printing and Binding	50	-	0.00%	-
Legal Advertising	1,500	-	0.00%	-
Misc-Assessment Collection Cost	1,561	1,440	92.25%	-
Misc-Contingency	100	133	133.00%	-
Office Supplies	50	150	300.00%	15
Annual District Filing Fee	175	225	128.57%	-
Total Administration	25,645	21,383	83.38%	1,057
Field				
Contracts-Lake and Wetland	3,382	2,894	85.57%	290
Contracts-Landscape	21,900	19,647	89.71%	1,857
Contracts-Irrigation	660	550	83.33%	55
Utility - Water	16,000	9,089	56.81%	14
R&M-General	29,030	1,172	4.04%	-
R&M-Fertilizer	240	200	83.33%	20
Misc-Contingency	100	170	170.00%	17
Total Field	71,312	33,722	47.29%	2,253
TOTAL EXPENDITURES	96,957	55,105	56.83%	3,310
Excess (deficiency) of revenues				
Over (under) expenditures	(22,688)	17,307	-76.28%	(3,282)
Net change in fund balance	\$ (22,688)	\$ 17,307	-76.28%	\$ (3,282)
FUND BALANCE, BEGINNING (OCT 1, 2024)	37,466	37,466		
FUND BALANCE, ENDING	\$ 14,778	\$ 54,773		

**Westchester
Special Dependent District**

Supporting Schedules

July 31, 2025

WESTCHESTER

Special Dependent District

Non-Ad Valorem Special Assessments
(Hillsborough County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2025

						ALLOCATION BY FUND
Date Received	Net Amount Received	Discount / (Penalties) Amount	Interest	Collection Costs	Gross Amount Received	General Fund
Assessments Levied					\$ 78,019	\$ 78,019
Allocation %					100.00%	100.00%
Real Estate Current/Installment						
11/05/24	\$ 556	\$ 28	\$ -	\$ 11	\$ 595	\$ 595
12/17/24	17,704	752	-	361	18,818	18,818
01/07/25	27,393	1,163	-	559	29,115	29,115
02/06/25	359	8	-	7	374	374
04/07/25	614	-	-	13	627	627
06/06/25	155	-	(5)	3	154	154
Real Estate Current						
11/14/24	510	22	-	10	542	542
11/21/24	4,262	181	-	87	4,530	4,530
12/02/24	2,760	117	-	56	2,934	2,934
12/06/24	15,758	670	-	322	16,750	16,750
03/10/25	131	1	-	3	136	136
05/06/25	205	-	(6)	4	203	203
Delinquent						
06/17/25	166	-	(5)	3	164	164
TOTAL	\$ 70,574	\$ 2,942	\$ (16)	\$ 1,440	\$ 74,941	\$ 74,940
% COLLECTED					96.05%	96.05%
TOTAL OUTSTANDING					\$ 3,078	\$ 3,079

Cash & Investment Report
July 31, 2025

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
OPERATING FUND			
Municipal Interest Checking	TD Bank	0.58%	\$ 55,889
Total			\$ 55,889

Bank Account Statement

Westchester SDD

Bank Account No. 4104
Statement No. 07-25

Statement Date 07/31/2025

G/L Account No. 101002 Balance	55,889.29	Statement Balance	55,889.29
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
Subtotal	55,889.29	Subtotal	55,889.29
Negative Adjustments	0.00	Outstanding Checks	0.00
Ending G/L Balance	55,889.29	Ending Balance	55,889.29

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
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WESTCHESTER SDD**Payment Register by Fund**

For the Period from 10/01/2024 to 07/31/2025

(Sorted by Check / ACH No.)

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

GENERAL FUND - 001**CHECK # 100001**

001	11/18/24	FEDEX	8-664-97133	FEDEX TO LOCAL GOV'T AUDIT	Postage and Freight	541006-51301	\$92.58
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Check Total \$92.58**CHECK # 100002**

001	11/18/24	SOLITUDE LAKE MANAGEMENT LLC	PSI124769	SERV PRD 11/1-11/30/24	Contracts-Lake and Wetland	534021-53901	\$290.26
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Check Total \$290.26**CHECK # 100003**

001	12/02/24	INFRAMARK LLC	136744	NOV 2024 MGMT SVCS	ProfServ-Mgmt Consulting	531027-51201	\$1,041.67
001	12/02/24	INFRAMARK LLC	136744	NOV 2024 MGMT SVCS	Office Supplies	551002-51301	\$15.00
001	12/02/24	INFRAMARK LLC	137519	OCT 2024 VARIABLE CHGS	Postage and Freight	541006-51301	\$6.21

Check Total \$1,062.88**CHECK # 100004**

001	12/19/24	INFRAMARK LLC	139059	DEC 2024 MGMT SVCS	ProfServ-Mgmt Consulting	531027-51301	\$1,041.67
001	12/19/24	INFRAMARK LLC	139059	DEC 2024 MGMT SVCS	Office Supplies	551002-51301	\$15.00

Check Total \$1,056.67**CHECK # 100005**

001	12/23/24	SOLITUDE LAKE MANAGEMENT LLC	PSI131452	DEC 2024 LAKE MAINT	Contracts-Lake and Wetland	534021-53901	\$290.26
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Check Total \$290.26**CHECK # 100006**

001	12/23/24	King & Walker CPAs	5236	AUDIT FYE 09/30/24	Auditing Services	532002-51301	\$2,400.00
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Check Total \$2,400.00**CHECK # 100007**

001	12/23/24	FLA LANDSCAPES AND LAWNS	54582	DEC 2024 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$775.00
001	12/23/24	FLA LANDSCAPES AND LAWNS	54582	DEC 2024 LANDSCAPE MAINT	Contracts-Irrigation	534073-53901	\$55.00
001	12/23/24	FLA LANDSCAPES AND LAWNS	54582	DEC 2024 LANDSCAPE MAINT	R&M-Fertilizer	546026-53901	\$20.00
001	12/23/24	FLA LANDSCAPES AND LAWNS	54582	DEC 2024 LANDSCAPE MAINT	Misc-Contingency	549900-53901	\$17.00
001	12/23/24	FLA LANDSCAPES AND LAWNS	54633	IRR RPRS 11/27/24	R&M-General	546001-53901	\$54.70

Check Total \$921.70**CHECK # 100008**

001	12/30/24	INFRAMARK LLC	139923	POSTAGE	Postage and Freight	541006-51301	\$2.07
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Check Total \$2.07

WESTCHESTER SDD

Payment Register by Fund

For the Period from 10/01/2024 to 07/31/2025

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 100009							
001	01/21/25	INFRAMARK LLC	141078	JAN 2025 MGMT SVCS	ProfServ-Mgmt Consulting	531027-51201	\$1,041.67
001	01/21/25	INFRAMARK LLC	141078	JAN 2025 MGMT SVCS	Office Supplies	551002-51301	\$15.00
Check Total							\$1,056.67
CHECK # 100010							
001	01/21/25	DAVEY TREE EXPERT COMPANY	919138310	JAN 2025 MAINT	Contracts-Landscape	534050-53901	\$1,081.50
Check Total							\$1,081.50
CHECK # 100011							
001	02/28/25	INNERSYNC	INV-SN-551	WEBSITE MAINT	Contract-Website Hosting	534384-51301	\$167.50
Check Total							\$167.50
CHECK # 100012							
001	02/28/25	FLA LANDSCAPES AND LAWNS	54877	JAN 2025 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$775.00
001	02/28/25	FLA LANDSCAPES AND LAWNS	54877	JAN 2025 LANDSCAPE MAINT	Contracts-Irrigation	534073-53901	\$55.00
001	02/28/25	FLA LANDSCAPES AND LAWNS	54877	JAN 2025 LANDSCAPE MAINT	R&M-Fertilizer	546026-53901	\$20.00
001	02/28/25	FLA LANDSCAPES AND LAWNS	54877	JAN 2025 LANDSCAPE MAINT	Misc-Contingency	549900-53901	\$17.00
001	02/28/25	FLA LANDSCAPES AND LAWNS	55075	IRRIG REPAIRS	R&M-General	546001-53901	\$86.95
001	02/28/25	FLA LANDSCAPES AND LAWNS	55061	FEB 2025 MAINT	Contracts-Landscape	534050-53901	\$775.00
001	02/28/25	FLA LANDSCAPES AND LAWNS	55061	FEB 2025 MAINT	Contracts-Irrigation	534073-53901	\$55.00
001	02/28/25	FLA LANDSCAPES AND LAWNS	55061	FEB 2025 MAINT	R&M-Fertilizer	546026-53901	\$20.00
001	02/28/25	FLA LANDSCAPES AND LAWNS	55061	FEB 2025 MAINT	Misc-Contingency	549900-53901	\$17.00
Check Total							\$1,820.95
CHECK # 100013							
001	02/28/25	INFRAMARK LLC	142845	FEB 2025 MGMT SVCS	ProfServ-Mgmt Consulting	531027-51201	\$1,041.67
001	02/28/25	INFRAMARK LLC	142845	FEB 2025 MGMT SVCS	Misc-Contingency	549900-51301	\$15.00
001	02/28/25	INFRAMARK LLC	142160	DEC 2024 VARIABLE CHGS	Contract-Website Hosting	534384-51301	\$133.23
001	02/28/25	INFRAMARK LLC	142160	DEC 2024 VARIABLE CHGS	Postage and Freight	541006-51301	\$0.69
Check Total							\$1,190.59
CHECK # 100014							
001	02/28/25	DAVEY TREE EXPERT COMPANY	919191961	FEB 2025 MAINT	Contracts-Landscape	534050-53901	\$1,081.50
Check Total							\$1,081.50
CHECK # 100015							
001	02/28/25	PERSSON & COHEN, P.A	5746	JAN 2025 SVCS	ProfServ-Legal Services	531023-51401	\$82.50
Check Total							\$82.50

WESTCHESTER SDD

Payment Register by Fund

For the Period from 10/01/2024 to 07/31/2025

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 100016							
001	02/28/25	SOLITUDE LAKE MANAGEMENT LLC	PSI137945	JAN 2025 MAINT	Contracts-Lake and Wetland	534021-53901	\$290.26
001	02/28/25	SOLITUDE LAKE MANAGEMENT LLC	PSI143718	FEB 2025 MAINT	Contracts-Lake and Wetland	534021-53901	\$290.26
Check Total							\$580.52
CHECK # 100017							
001	03/21/25	INFRAMARK LLC	144939	MAR 2025 MGMT SVCS	ProfServ-Mgmt Consulting	531027-51201	\$1,041.67
001	03/21/25	INFRAMARK LLC	144939	MAR 2025 MGMT SVCS	Misc-Contingency	549900-51301	\$15.00
Check Total							\$1,056.67
CHECK # 100018							
001	03/21/25	DAVEY TREE EXPERT COMPANY	919203519	TREE REMOVAL	R&M-General	546001-53901	\$355.71
001	03/21/25	DAVEY TREE EXPERT COMPANY	919240356	MAR 2025 SVCS	Contracts-Landscape	534050-53901	\$1,081.50
Check Total							\$1,437.21
CHECK # 100019							
001	03/21/25	FLA LANDSCAPES AND LAWNS	54726	12/19/24 IRRIG REPAIRS	R&M-General	546001-53901	\$68.80
001	03/21/25	FLA LANDSCAPES AND LAWNS	55373	MAR 2025 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$775.00
001	03/21/25	FLA LANDSCAPES AND LAWNS	55373	MAR 2025 LANDSCAPE MAINT	Contracts-Irrigation	534073-53901	\$55.00
001	03/21/25	FLA LANDSCAPES AND LAWNS	55373	MAR 2025 LANDSCAPE MAINT	R&M-Fertilizer	546026-53901	\$20.00
001	03/21/25	FLA LANDSCAPES AND LAWNS	55373	MAR 2025 LANDSCAPE MAINT	Misc-Contingency	549900-53901	\$17.00
Check Total							\$935.80
CHECK # 100020							
001	03/21/25	SOLITUDE LAKE MANAGEMENT LLC	PSI150102	MAR 2025 MAINT	Contracts-Lake and Wetland	534021-53901	\$290.26
Check Total							\$290.26
CHECK # 100021							
001	04/11/25	INNERSYNC	INV-SN-727	WEBSITE MAINT 10/1/24-9/30/25	Contract-Website Hosting	534384-51301	\$167.50
Check Total							\$167.50
CHECK # 100022							
001	04/11/25	INFRAMARK LLC	147107	APR 2025 MGMT SVCS	ProfServ-Mgmt Consulting	531027-51201	\$1,041.67
001	04/11/25	INFRAMARK LLC	147107	APR 2025 MGMT SVCS	Office Supplies	551002-51301	\$15.00
Check Total							\$1,056.67
CHECK # 100023							
001	04/11/25	PERSSON & COHEN, P.A	5897	MAR 2025 SVCS	ProfServ-Legal Services	531023-51401	\$165.00
Check Total							\$165.00

WESTCHESTER SDD

Payment Register by Fund

For the Period from 10/01/2024 to 07/31/2025

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 100024							
001	04/11/25	SOLITUDE LAKE MANAGEMENT LLC	PSI157213	APR 2025 LAKE MAINT	Contracts-Lake and Wetland	534021-53901	\$290.26
Check Total							\$290.26
CHECK # 100025							
001	04/21/25	DAVEY TREE EXPERT COMPANY	919336988	APR 2025 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$1,081.50
001	04/21/25	DAVEY TREE EXPERT COMPANY	919362894	IRRIG REPAIRS	R&M-General	546001-53901	\$93.67
Check Total							\$1,175.17
CHECK # 100026							
001	04/21/25	FLA LANDSCAPES AND LAWNS	55557	APR 2025 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$775.00
001	04/21/25	FLA LANDSCAPES AND LAWNS	55557	APR 2025 LANDSCAPE MAINT	Contracts-Irrigation	534073-53901	\$55.00
001	04/21/25	FLA LANDSCAPES AND LAWNS	55557	APR 2025 LANDSCAPE MAINT	R&M-Fertilizer	546026-53901	\$20.00
001	04/21/25	FLA LANDSCAPES AND LAWNS	55557	APR 2025 LANDSCAPE MAINT	Misc-Contingency	549900-53901	\$17.00
Check Total							\$867.00
CHECK # 100027							
001	05/09/25	FLA LANDSCAPES AND LAWNS	55582	IRRIG REPAIRS	R&M-General	546001-53901	\$103.85
Check Total							\$103.85
CHECK # 100028							
001	05/14/25	DAVEY TREE EXPERT COMPANY	919451413	MAY 2025 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$1,081.50
Check Total							\$1,081.50
CHECK # 100029							
001	05/14/25	SOLITUDE LAKE MANAGEMENT LLC	PSI165202	MAY 2025 POND MAINT	Contracts-Lake and Wetland	534021-53901	\$290.26
Check Total							\$290.26
CHECK # 100030							
001	05/14/25	FLA LANDSCAPES AND LAWNS	55915	IRRIG REPAIRS	Contracts-Irrigation	534073-53901	\$68.10
001	05/14/25	FLA LANDSCAPES AND LAWNS	55813	MAY 2025 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$775.00
001	05/14/25	FLA LANDSCAPES AND LAWNS	55813	MAY 2025 LANDSCAPE MAINT	Contracts-Irrigation	534073-53901	\$55.00
001	05/14/25	FLA LANDSCAPES AND LAWNS	55813	MAY 2025 LANDSCAPE MAINT	R&M-Fertilizer	546026-53901	\$20.00
001	05/14/25	FLA LANDSCAPES AND LAWNS	55813	MAY 2025 LANDSCAPE MAINT	Misc-Contingency	549900-53901	\$17.00
Check Total							\$935.10
CHECK # 100031							
001	05/21/25	INFRAMARK LLC	149053	MAY 2025 MGMT SVCS	ProfServ-Mgmt Consulting	531027-51201	\$1,041.67
001	05/21/25	INFRAMARK LLC	149053	MAY 2025 MGMT SVCS	Office Supplies	551002-51301	\$15.00
Check Total							\$1,056.67

WESTCHESTER SDD

Payment Register by Fund

For the Period from 10/01/2024 to 07/31/2025

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 100032							
001	06/06/25	PERSSON & COHEN, P.A	6065	MAY 2025 LEGAL SVCS	ProfServ-Legal Services	531023-51401	\$82.50
Check Total							\$82.50
CHECK # 100033							
001	06/06/25	RLI SURETY DIVISION	8006534 2025	BOND SURETY	Insurance - General Liability	545002-51301	\$100.00
Check Total							\$100.00
CHECK # 100034							
001	06/12/25	INFRAMARK LLC	150795	JUNE 2025 MGMT SVCS	ProfServ-Mgmt Consulting	531027-51201	\$1,041.67
001	06/12/25	INFRAMARK LLC	150795	JUNE 2025 MGMT SVCS	Office Supplies	551002-51301	\$15.00
Check Total							\$1,056.67
CHECK # 100036							
001	06/12/25	SOLITUDE LAKE MANAGEMENT LLC	PSI173171	JUNE 2025 LAKE MAINT	Contracts-Lake and Wetland	534021-53901	\$290.26
Check Total							\$290.26
CHECK # 100037							
001	06/26/25	DAVEY TREE EXPERT COMPANY	919573705	JUNE 2025 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$1,081.50
Check Total							\$1,081.50
CHECK # 100038							
001	07/09/25	INFRAMARK LLC	152998	JULY 2025 MGMT SVCS	ProfServ-Mgmt Consulting	531027-51201	\$1,041.67
001	07/09/25	INFRAMARK LLC	152998	JULY 2025 MGMT SVCS	Misc-Contingency	549900-51301	\$15.00
Check Total							\$1,056.67
CHECK # 100039							
001	07/09/25	SOLITUDE LAKE MANAGEMENT LLC	PSI181464	JULY 2025 POND MAINT	Contracts-Lake and Wetland	534021-53901	\$290.26
Check Total							\$290.26
CHECK # 100040							
001	07/15/25	DAVEY TREE EXPERT COMPANY	919712523	JULY 2025 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$1,081.50
Check Total							\$1,081.50
CHECK # 300000							
001	12/23/24	B.O.C.C. ACH	1266-111324 ACH	READ 10/13-11/8/24	Utility - Water	543018-53901	\$401.64
Check Total							\$401.64
CHECK # 300001							
001	02/28/25	Florida Dept of Economic Opportunity	90822 ACH	ANNUAL SPECIAL DSTRIC FEE	Annual District Filing Fee	554007-51301	\$225.00
Check Total							\$225.00

WESTCHESTER SDD

Payment Register by Fund

For the Period from 10/01/2024 to 07/31/2025

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 300002							
001	03/05/25	B.O.C.C. ACH	021225 1266 ACH	SVC PRD 01/09 - 02/10/25	Utility - Water	543018-53901	\$1,442.99
Check Total							\$1,442.99
CHECK # 300003							
001	04/01/25	B.O.C.C. ACH	031425-1266-ACH	SVC PRD 02/10-3/12/25	Utility - Water	543018-53901	\$1,492.92
Check Total							\$1,492.92
CHECK # 300004							
001	05/05/25	B.O.C.C. ACH	041425-1266 ACH	3/12-4/10/25 RECLAIMED WATER	Utility - Water	543018-53901	\$1,260.58
Check Total							\$1,260.58
CHECK # 300005							
001	05/21/25	B.O.C.C. ACH	051425-1266-ACH	4/10-5/9/25 RECLAIMED WATER	Utility - Water	543018-53901	\$1,004.54
Check Total							\$1,004.54
CHECK # 300006							
001	07/24/25	B.O.C.C. ACH	071725-1266-ACH	6/10-7/10/25 RECLAIMED WATER CHGS	Utility - Water	543018-53901	\$14.35
Check Total							\$14.35
CHECK # 300007							
001	06/26/25	B.O.C.C. ACH	061225-1266-ACH	5/09/25-6/10/25 RECLAIMED WATER CHGS	Utility - Water	543018-53901	\$14.33
Check Total							\$14.33
CHECK # 5444							
001	10/04/24	DAVEY TREE EXPERT COMPANY	918851629	SEPT 2024 LANDSCAPING	Contracts-Landscape	534050-53901	\$1,081.50
Check Total							\$1,081.50
CHECK # 5445							
001	10/04/24	ACCRETIVE INSURANCE SOLUTIONS, INC. 24418		INSURANCE RENEWAL 10/1/24-10/1/25	Insurance - General Liability	545002-51301	\$5,500.00
Check Total							\$5,500.00
CHECK # 5446							
001	10/04/24	FLA LANDSCAPES AND LAWNS	53794	SEPT 2024 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$775.00
001	10/04/24	FLA LANDSCAPES AND LAWNS	53794	SEPT 2024 LANDSCAPE MAINT	Contracts-Irrigation	534073-53901	\$55.00
001	10/04/24	FLA LANDSCAPES AND LAWNS	53794	SEPT 2024 LANDSCAPE MAINT	R&M-Fertilizer	546026-53901	\$20.00
001	10/04/24	FLA LANDSCAPES AND LAWNS	53794	SEPT 2024 LANDSCAPE MAINT	Misc-Contingency	549900-53901	\$17.00
001	10/04/24	FLA LANDSCAPES AND LAWNS	53626	IRR RPRS 8/12/24	R&M-General	546001-53901	\$102.10
Check Total							\$969.10

WESTCHESTER SDD**Payment Register by Fund**

For the Period from 10/01/2024 to 07/31/2025

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 5447							
001	10/04/24	INFRAMARK LLC	132271	AUG 2024 POSTAGE	Postage and Freight	541006-51301	\$11.52
001	10/04/24	INFRAMARK LLC	132371	SEPT 2024 MGMT SVCS	ProfServ-Mgmt Consulting	531027-51201	\$1,000.00
001	10/04/24	INFRAMARK LLC	132371	SEPT 2024 MGMT SVCS	Misc-Contingency	549900-51301	\$15.00
Check Total							\$1,026.52
CHECK # 5448							
001	10/04/24	SOLITUDE LAKE MANAGEMENT LLC	PSI102989	SEPT 2024 LAKE MAINT	Contracts-Lake and Wetland	534021-53901	\$281.81
Check Total							\$281.81
CHECK # 5449							
001	10/23/24	DAVEY TREE EXPERT COMPANY	918950642	OCT 2024 LANDSCAPING	Contracts-Landscape	534050-53901	\$1,081.50
Check Total							\$1,081.50
CHECK # 5450							
001	10/23/24	SOLITUDE LAKE MANAGEMENT LLC	PSI110532	SERV PRD 10/1-10/31/24	Contracts-Lake and Wetland	534021-53901	\$281.79
Check Total							\$281.79
CHECK # 5451							
001	10/31/24	DAVEY TREE EXPERT COMPANY	918609752	IRRIGATION	R&M-General	546001-53901	\$2,672.61
Check Total							\$2,672.61
CHECK # 5452							
001	10/31/24	FLA LANDSCAPES AND LAWNS	53907	IRR RPRS 9/24/24	R&M-General	546001-53901	\$85.60
Check Total							\$85.60
CHECK # 5453							
001	10/31/24	INNERSYNC	INV-SN-400	WEBSITE/COMPLIANCE SVCS	Contract-Website Hosting	534384-51301	\$167.50
Check Total							\$167.50
CHECK # 5454							
001	11/13/24	DAVEY TREE EXPERT COMPANY	919020605	NOV 2024 LANDSCAPING	Contracts-Landscape	534050-53901	\$1,081.50
Check Total							\$1,081.50

WESTCHESTER SDD

Payment Register by Fund

For the Period from 10/01/2024 to 07/31/2025

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 5455							
001	11/13/24	FLA LANDSCAPES AND LAWNS	54061	OCT 2024 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$775.00
001	11/13/24	FLA LANDSCAPES AND LAWNS	54061	OCT 2024 LANDSCAPE MAINT	Contracts-Irrigation	534073-53901	\$55.00
001	11/13/24	FLA LANDSCAPES AND LAWNS	54061	OCT 2024 LANDSCAPE MAINT	R&M-Fertilizer	546026-53901	\$20.00
001	11/13/24	FLA LANDSCAPES AND LAWNS	54061	OCT 2024 LANDSCAPE MAINT	Misc-Contingency	549900-53901	\$17.00
001	11/13/24	FLA LANDSCAPES AND LAWNS	54322	NOV 2024 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$775.00
001	11/13/24	FLA LANDSCAPES AND LAWNS	54322	NOV 2024 LANDSCAPE MAINT	R&M-Fertilizer	546026-53901	\$20.00
001	11/13/24	FLA LANDSCAPES AND LAWNS	54322	NOV 2024 LANDSCAPE MAINT	Misc-Contingency	549900-53901	\$17.00
001	11/13/24	FLA LANDSCAPES AND LAWNS	54322	NOV 2024 LANDSCAPE MAINT	Contracts-Irrigation	534073-53901	\$55.00
Check Total							\$1,734.00
CHECK # 5456							
001	11/13/24	INFRAMARK LLC	135411	OCT 2024 MGMT SVCS	ProfServ-Mgmt Consulting	531027-51201	\$1,041.67
001	11/13/24	INFRAMARK LLC	135411	OCT 2024 MGMT SVCS	Office Supplies	551002-51301	\$15.00
Check Total							\$1,056.67
CHECK # 5457							
001	11/13/24	PERSSON & COHEN, P.A	5520	OCT 2024 SVCS	ProfServ-Legal Services	531023-51401	\$82.50
Check Total							\$82.50
CHECK # 5458							
001	12/19/24	DAVEY TREE EXPERT COMPANY	918809303	STORM CLEANUP	R&M-General	546001-53901	\$340.00
001	12/19/24	DAVEY TREE EXPERT COMPANY	919092972	DEC 2024 LANDSCAPING	Contracts-Landscape	534050-53901	\$1,081.50
Check Total							\$1,421.50
CHECK # DD164							
001	10/31/24	B.O.C.C. ACH	1266-101524 ACH	READ 9/10-10/13/24	Utility - Water	543018-53901	\$11.80
Check Total							\$11.80
CHECK # DD165							
001	01/02/25	B.O.C.C. ACH	1266 121224 ACH	READ 11/8-12/10/24	Utility - Water	543018-53901	\$1,845.18
Check Total							\$1,845.18
CHECK # DD166							
001	02/06/25	B.O.C.C. ACH	011325 1266 ACH	12/10/24-1/9/25 CHGS	Utility - Water	543018-53901	\$1,600.75
Check Total							\$1,600.75
Fund Total							\$56,964.61

Total Checks Paid \$56,964.61

WESTCHESTER
Special Dependent District

Annual Operating

Fiscal Year 2026

Proposed Budget

Prepared by:



WESTCHESTER

Special Dependent District

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Westchester
Special Dependent District

Operating Budget
Fiscal Year 2026

Summary of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2025	ANNUAL BUDGET FY 2026
REVENUES		
Interest	\$ 150	\$ -
Interest - Tax Collector	-	-
Special Assmnts- Tax Collector	78,028	78,028
Special Assmnts- Discounts	(3,909)	(3,901)
TOTAL REVENUES	74,269	74,127
OTHER FUNDING SOURCES		
Use of Fund Balance (Carry-over Balance)	85,938	-
TOTAL OTHER FUNDING SOURCES	85,938	-
TOTAL REVENUE AND OTHER FUNDING	160,207	74,127
EXPENDITURES		
<i>Administrative</i>		
ProfServ-Legal Services	2,600	2,600
ProfServ-Mgmt Consulting Serv	12,000	12,000
Auditing Services	2,400	2,400
Contract-Website Hosting	670	670
Postage and Freight	100	100
Insurance - General Liability	3,939	6,325
Printing and Binding	50	50
Legal Advertising	1,500	1,500
Misc-Assessmnt Collection Cost	1,561	1,561
Misc-Contingency	100	100
Office Supplies	50	50
Annual District Filing Fee	175	175
Total Administrative	25,145	27,531
<i>Field</i>		
Contracts-Lake and Wetland	3,382	3,483
Contracts-Landscape	21,900	22,278
Contracts-Irrigation	660	660
Utility - Water	16,000	16,000
R&M-General	29,030	3,835
R&M-Fertilizer	240	240
Misc-Contingency	100	100
Total Field	71,312	46,596
TOTAL EXPENDITURES	96,457	74,127
Revenues minus Expenditures	63,750	(0)
Net change in fund balance	(22,188)	(0)
FUND BALANCE, BEGINNING	34,752	49,018
FUND BALANCE, ENDING	\$ 12,564	\$ 49,018

Westchester
Special Dependent District

Supporting Budget Schedule
Fiscal Year 2026

WESTCHESTER

Special Dependent District

Comparison of Assessments Rates Fiscal Year 2026 vs. Fiscal Year 2025

Category	Product	General Fund 001			# of
		FY 2026	FY 2025	% Chg	Units/FF
1	Single Family	\$68	\$68	0%	368
2	Non-Single Family parcels with frontage on Countryway Blvd. within the boundaries of Westchester	\$14	\$14	0%	3738
3	Owned by HOAs, POAs, and Exempt Entities	\$0	\$0	n/a	0
4	Non-Single Family Parcels Embedded within Other Non-Single Family Parcels	\$68	\$68	0%	11
					4,117

RESOLUTION 2025-02

**A RESOLUTION OF THE WESTCHESTER SPECIAL
DEPENDENT DISTRICT ADOPTING THE ANNUAL
MEETING SCHEDULE FOR FISCAL YEAR 2025/2026**

WHEREAS, the Westchester Special Dependent District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Hillsborough County, Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time, and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2025/2026 annual meeting schedule as attached in **Exhibit A**;

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

1. The Fiscal Year 2025/2026 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.

This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 20th DAY OF AUGUST, 2025.

ATTEST:

**WESTCHESTER SPECIAL
DEPENDENT DISTRICT**

Asst. Secretary

Chair / Vice Chair

EXHIBIT "A"

**BOARD OF SUPERVISORS MEETING DATES
WESTCHESTER SPECIAL DEPENDENT DISTRICT
FISCAL YEAR 2025/2026**

_____, 2026
_____, 2026
_____, 2026

All meetings will convene at 6:00 p.m. at the Maureen B. Gauzza Public Library,
located at 11211 Countryway Blvd. Tampa, Florida 33626.

RESOLUTION 2025-03

**A RESOLUTION OF THE BOARD OF SUPERVISORS
DESIGNATING THE OFFICERS OF WESTCHESTER
SPECIAL DEPENDENT DISTRICT, AND PROVIDING FOR
AN EFFECTIVE DATE.**

WHEREAS, Westchester Special Dependent District (the “District”), is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors (hereinafter the “Board”) now desires to designate the Officers of the District per Chapter 190, Florida Statutes.

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

1. The following persons are elected to the offices shown, to wit:

_____	Chair
_____	Vice-Chair
_____	Secretary
<u>Leah Popelka</u>	Treasurer
<u>Angel Montagna</u>	Assistant Treasurer
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary
<u>Alize Aninipot</u>	Assistant Secretary
<u>Mark Vega</u>	Assistant Secretary

2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 20th day of August, 2025.

ATTEST:

**WESTCHESTER SPECIAL DEPENDENT
DISTRICT**

Name: _____
Secretary / Assistant Secretary

Name: _____
Chair / Vice Chair of the Board of Supervisors

RESOLUTION 2025-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTCHESTER SPECIAL DEPENDENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Westchester Special Dependent 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 WESTCHESTER SPECIAL DEPENDENT 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 20th day of August, 2025.

ATTEST:

**WESTCHESTER
SPECIAL DEPENDENT DISTRICT**

Secretary/Assistant Secretary

Chair, Board of Supervisors

Exhibit A:
Goals, Objectives, and Annual Reporting Form

**Westchester Special Dependent District (“District”)
Performance Measures/Standards & Annual Reporting Form**

October 1, 2025 – September 30, 2026

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.

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: _____

Westchester Special Dependent District

District Manager: _____

Date: _____

Printed Name: _____

Westchester Special Dependent District