

WESTCHESTER SPECIAL DEPENDENT DISTRICT

MEETING AGENDA

**Wednesday, October 29, 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
Alain de Delva, Assistant Secretary
Jay Juarbe, Assistant Secretary
Emily Brushwood, Assistant Secretary
Shelley Wimbs, Assistant Secretary

Staff

Alize Aninipot, District Manager
Mark Vega, Senior District Manager
Andy Cohen, District Counsel

Board of Trustees Special Meeting Agenda
Wednesday, October 29, 2025 – 6:00 p.m.

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- 1. Roll Call**
 - 2. Adoption of the Agenda**
 - 3. Audience Comments on Agenda Items**
 - 4. Special Business Items**
 - A. Acceptance of Resignation.....Page 3
 - B. Consideration of Board Resume.....Page 4
 - C. Consideration of Resolution 2026-01, Designating Officers.....Page 5
 - 5. Staff Reports**
 - A. Landscape Report
 - 1. Consideration of Planting Installation Proposal.....Page 6
 - 2. Consideration of Median Bed Planning Proposal.....Page 8
 - B. Irrigation Report
 - 1. Consideration of Irrigation Assessment Proposal.....Page 12
 - C. District Manager Report
 - 6. Business Item**
 - A. Consideration of Audit Engagement Letter.....Page 15
 - B. Public Hearing on the Fiscal Year 2025-2026 Final Budget
 - 1. Consideration of Resolution 2026-02, Adopting the Final Budget.....Page 22
 - C. Consideration of Resolution 2026-03, Adopting the Fiscal Year 2025-2026 Meeting Schedule.....Page 33
 - D. Consideration of High-Yield Checking
 - 7. Consent Agenda**
 - A. Consideration of the Meeting Minutes from August 20, 2025.....Page 34
 - B. Review of the September 2025 Financial.....Page 37
 - 8. Audience Comments**
 - 9. Supervisor Requests**
 - 10. Adjournment**

Yem, Crystal

From: DM <thefinite1@gmail.com>
Sent: Wednesday, September 10, 2025 6:35 AM
To: Yem, Crystal; Aninipot, Alize
Cc: Brenden Crawford
Subject: Westchester SDD

This Message Is From an External Sender

This message came from outside your organization. Please use caution when clicking links.

Good morning all,

It is with deep regret that I must ask to be taken off the Westchester SDD group. My work schedule along with other business and personal commitments simply doesn't allow me the time to be involved in the Westchester SDD. I want to thank you all for welcoming me in and wish you all the best in the future.

Sincerely,
David Maughan

Resume

Judith K. Beall
BSN, MPA, FACHE

Retired 5/25 after 50+ years an operations executive with many years of broad-based experience in operational excellence and new business development. Functioned as a key member of the decision making team as Vice President of Operations with proven ability in leadership, fiscal management, customer service and facilities management.

Education: BS in Nursing from Indiana University
MS in Public administration from Golden Gate University

Seeking a volunteer position that will utilize my proven expertise in support of my community.

Experience:

2022-current: Westchester HOA, Tampa, FL.

Currently serving Vice President of the Board of Directors, Completed required Board member education March, 2025.

2000-2020 Joyceville HOA, South Hill, VA, Relocated to Tampa, FL 2020

Served in all Board positions.

As President, led process to resurface 2.5 miles of roads, including core analysis, bid process and vendor election, work oversight, long term planning with corrective actions identified to prolong viability of new road surfaces, and budgeting for eventual replacement. Also developed a committee and identified a defined process for surveying the community for Board feedback of effectiveness and responsiveness to the needs of the community. Prepared graph presentation of results, which led to Board restructuring to better respond to community concerns.

As Chair Person for the Architectural Control Committee, developed a committee and identified a defined process for the Architectural Control Committee to apply consistent decision making when considering applications for new home construction or modification, building additional structures to the property, or adding fences. Developed application and approval forms with a timeline for approval and response to the property owner. Educated property owners on the application process, required blueprints, identified property easements and building restrictions and collected vendor road damage fee(\$1,000). This process continues to be utilized by the Association.

As Financial Officer, developed a budgeting process, designed budget reporting spreadsheet showing monthly current, budgeted and prior year actual revenue, expenses, and investments. This format continues to be utilized by the Association.

1988-1994 Park Place HOA, Virginia Beach, VA; Relocated to South Hill, VA.

Volunteered as Secretary and supported all functions of the Board.

1985-1987 Kempsville Lakes HOA, Virginia Beach, VA; Moved to another community.

Volunteered to assist the Architectural Control Committee with weekly community inspections.

Other Experience: Held a series of management-level positions, stateside and overseas, in acute clinical nursing, home health care and program development/operations management.

RESOLUTION 2026-01

**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 29th day of OCTOBER, 2025.

ATTEST:

**WESTCHESTER SPECIAL DEPENDENT
DISTRICT**

Name: _____
Secretary / Assistant Secretary

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



WESTCHESTER TAX DISTRICT
2654 CYPRESS RIDGE BLVD STE 101
WESLEY CHAPEL, FL 33544-6322

Sales: Seam San Jose Garcia
2654 CYPRESS RIDGE BLVD STE 101-Garcia -
Enhancements - 2025
2654 CYPRESS RIDGE BLVD STE 101 Wesley Chapel, FL
33544-6322

Est ID: EST5781949

Date: Oct-06-2025

2 medium	\$1,426.60
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second medium by gas station (7 eleven) we are going to remove all the juniper and add 20 crotons and 11 blue agave

3 mediums	\$7,725.88
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on the 3 mediums we are going to remove all the juniper , the big plants , the little palms and all the liriopie variegated and we are going to add 60 ixoras , 60 crotons 10 blue agave

4 medium	\$9,101.64
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on the 3 medium we are going to remove all the juniper and add 62 crotons , 21 agaves , 72 ixoras

last 2 mediums	\$8,338.89
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on the las 2 mediums with out irrigation we are going to remove the current sod and weeds and install Bahia at all the non-irrigated medians along country way Blvd.

palm pruning and cleaning	\$1,750.00
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Davey tree propose to prune and clean all the palm on the mediums

Subtotal	\$28,343.01
Taxes	\$0.00
Estimate Total	\$28,343.01

Prices subject to change if not accepted (signed) within 45 days of above date. Prices subject to change if work not started within 45 days of acceptance. **Total price does not include any state and or local applicable taxes.**

The prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above. Any alteration or deviation from specifications involving extra costs will be a extra charge over and above the estimate.

We guarantee all nursery stock to be of highest quality, and state inspected when it leaves the nursery. THE DAVEY TREE EXPERT CO. agrees to replace any woody plant material which fails to survive the first year after planting date, providing all plants have received reasonable care (watering, spraying, cultivation, and pruning). We will not be responsible for damaged plants due to vandalism, wind, rain, drought, extreme cold, acts of God, insects, or disease. WE RESERVE THE RIGHT TO VOID GUARANTEE IF ACCOUNT IS NOT PAID WITHIN 30 DAYS AFTER BILLED DATE. We reserve the right to substitute materials if necessary due to availability while fulfilling the intentions of the design and specifications. Bulbs, Annuals, Perennials, and transplanted material are sold at a no return, no refund, or guarantee basis. Fine cracks and warping of construction materials not subject to guarantee. All manufacturers warranties supersede The Davey Tree Expert Company warranty. Deposit must be received, or credit terms must be established to schedule work.

Prices subject to change if not accepted (signed) within 45 days of above date. Prices subject to change if work not started within 45 days

of acceptance. Total price does not include any state and or local applicable taxes.

The prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above. Any alteration or deviation from specifications involving extra costs will be a extra charge over and above the estimate.

Due to escalating petroleum costs which have affected our fertilizer and fuel costs, a fuel surcharge will be added to the invoiced amount. Currently that surcharge is set at 2.5% and will be adjusted – up or down- based on the national average cost of gas.

Contractor:



Seam San Jose Garcia

Client:

Signature Date:

10/07/2025

Signature Date:

Email: Seam.SanJoseGarcia@davey.com

Date: October 10, 2025
Proposal #: 22091



QUOTATION

Mailing Address

Westchester SDD

Home Phone:

Job Address

Westchester SDD
11211 Countryway Blvd
Tampa, FL 33626

Business Phone:

Job Summary:**Fieldstone proposes to complete the following work:**

Enhancement proposal is dependent on Irrigation coverage. Separate Irrigation proposal submitted which the outcome could impact the recommendations in this proposal

6 center median beds identified with recommendations below:

1. Median #1: (Corner of Countryway Blvd and Racetrack Road by the 7-11)
 1. Remove existing weedy/mixed turf and replace with Bahia grass which is drought tolerant
 2. Roughly 4,300 square feet
2. Median #2: (From Newcastle to Coventry)
 1. Remove existing dead and dying plant material
 2. Install Bahia grass 140 linear feet from the North median tip and 80 feet from the south median tip, reducing the bed size
 3. Install Drought tolerant plant material in clusters around the existing Sabal Palm
3. Median #3: (From Coventry to Sheffield)
 1. Remove existing Juniper, Flax Lilly and Crinum Lilly and install Bahia Sod to reduce the bed size narrowed to the existing Sabal Palms
 2. Install Drought tolerant plant material in small clusters around the palms
 3. If irrigation is present, plant material will be modified to include FL Friendly plants to enhance the area. (Pricing will remain consistent as the plant count will stay the same)
4. Median #4 (From Sheffield to 190 Linear ft. Northwest of Tuscany Bay)
 1. Remove existing plant material and install Bahia Sod to reduce the bed size narrowed down to the existing Sabal Palms
 2. Install Drought Tolerant plant material in small clusters around the palms
 3. If irrigation is present, plant material will be modified to include FL Friendly plants to enhance the area. (Pricing will remain consistent as the plant count will stay the same)
5. Median #5: (Across from Tuscany Bay entrance)
 1. Remove existing weedy turf and replace with Bahia Sod
 2. Roughly 1,600 square feet
6. Median #6: (From Citrus Park Drive to the Library Entrance)
 1. Remove existing weedy turf and replace with Bahia Sod

2. Roughly 4,400 square feet

MT - Maintenance Landscape Enhancement **\$38,521.86**

Quantity	Description	Unit	Unit Price	Ext Price
140.00	Maintenance Crew-OT	hr	\$90.00	\$12,600.00
3.00	Equipment	Daily	\$600.00	\$1,800.00
1.00	Dump And Disposal	ea	\$250.00	\$250.00
4.00	Material Delivery	ea	\$175.00	\$700.00
14,080.00	Bahia Sod Installed	sq ft	\$1.05	\$14,744.72
50.00	Coontie Palm	3 gal	\$33.19	\$1,659.65
200.00	Liriope	3 gal	\$17.16	\$3,431.97
150.00	Muhly Grass	3 gal	\$11.88	\$1,781.98
100.00	Dwarf Firebush	3 gal	\$15.54	\$1,553.54

Irrigation Enhancement & Repairs **\$862.00**

Quantity	Description	Unit	Unit Price	Ext Price
6.00	Irrigation Technician - New	hr	\$87.00	\$522.00
4.00	Irrigation Parts & Materials	ea	\$85.00	\$340.00

Quote Total: \$39,383.86

Terms & Conditions

Acceptance of Work

- **Fieldstone Landscape Services, LLC (Contractor)** and **Westchester SDD (Client)** agree to services, conditions, materials, and total dollar amount.
- Contractor will commence the Work at the agreed time and place, and continue such Work diligently and without delay, in a good and workmanlike manner, and in strict conformity with the specifications and requirements contained herein and in any related Order.

Payment Terms and Conditions

- The client is subject to a Progress Billing & Payment Schedule based on the total size of the proposed project. Payment Schedule may include up to a 50% Deposit to schedule work.
- Client agrees to pay the balance before the due date on final invoice to avoid 1.5% penalty for late payment.

Procedure for Extra Work and Changes

- If it shall become necessary for the Contractor to make changes in any designs, drawings, plans, reports, or specifications for any part of the project or reasons over which Contractor has no control, or are put to any extra work, cost or expense by reason of any act or matter over which it has no control, the Client will pay to the Contractor a fee for such changed or extra Work calculated on a time and materials basis.
- All changes to Work or pricing or the terms of this Agreement will be read and understood within the context and meanings of this Agreement unless stated explicitly to the contrary.
- Extras to the Contract are payable by the Client forthwith upon receipt of the Contractor's invoice.

Warranty and Tolerances

- **Payments Received:** The Warranty for the contract is only valid if payment is received in full on acceptance of the work.
- **Diligence:** the Contractor agrees to carry out its Work diligently and to provide sufficient supervision and inspection of its staff and subcontractors and that it's work will be of proper and professional quality, and in full conformity with the requirements of the contract.
- **Site Unknowns:** It is the responsibility of the Client or the Client's Representative to fully inform the Contractor of all the information regarding site unknowns that may include difficult buried materials, cables, and pipes, tree stumps, drainage or water table issues, rock, and shale sub-surfaces and/or other impediments, issues or factors that could otherwise impact the quality, cost, and timeliness of project completion. Failure to notify the Contractor may lead to additional costs to the Client (at the Contractor's discretion) and schedule time not included in the Quotation and may require changes in design and construction to overcome such problems – all for which the Client will be responsible.
- **Underground Utilities:** Should damage occur to utilities during construction, the Contractor is only liable for the cost of the repair. the Contractor is not liable in any way for inconvenience to the Client caused by damage to the utilities. Damage to neighbor's utilities on the Client's property is the responsibility of the Client.

Material Tolerances

- **Landscape:** Contractor warrants the installation, workmanship, and material. Material is guaranteed to be true to name and maintain a healthy condition except for normal shock of installation.
 - Hardwood & Palm Trees: (6) Months
 - Plants/Shrubs/Ornamentals/Groundcover: (3) Months
 - Sod: (30) Days
 - Seasonal Annual Flowers: (30) Days
- **Irrigation/Drainage/Lighting:** Contractor warrants the installation, workmanship, design, and

materials employed in connection with the underground irrigation system for six (6) months following installation completion.

- Stone: Natural stone has color variations that vary from stone to stone. In addition, mineral deposits such as lime, iron, etc. can change the stone and even bleed. This is the nature of the product, and the Client accepts this as a natural and acceptable quality of the stone.
- The warranty is not valid on relocated material, annuals and any existing irrigation, drainage, and lighting systems. Warranty is not valid on new plant material or sod installed without automatic irrigation. Warranty does not cover damage from pests or disease encountered on site, act of God, or damaged caused by others. Failure of water or power source not caused by Contractor will void warranty.

Signature: _____ **Date:** _____
Westchester SDD

We wanted to share with you our new customer portal. This will allow you to manage your account online by having access to: viewing proposals and being able to electronically sign for new proposed work, viewing and submitting issues, as well as viewing and electronically paying your invoices.

To register, please use the following link: Fieldstone.PropertyServicePortal.com

Thank you so much and we look forward to assisting you with this great new feature we're able to offer. If you have any issues, please contact accountsreceivable@fieldstonels.com

Date: October 10, 2025
Proposal #: 22089



QUOTATION

Mailing Address

Westchester SDD

,

Home Phone:

Job Address

Westchester SDD

11211 Countryway Blvd
Tampa, FL 33626

Business Phone:

Job Summary:**Fieldstone proposes to complete the following work:**

Assess and diagnose status of current irrigation system for the Westchester SDD center median beds

6 beds included heading down Countryway Blvd. from Racetrack Road to the Maureen B. Gauzza Library:

1. Full diagnoses of current irrigation systems and infrastructure
2. Diagnoses report of existing coverage and recommendations for adjustments or coverage
3. Photo documentation of system analysis with improvements identified

Irrigation Service Call	\$680.00
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Quantity	Description
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Unit

Quote Total:	\$680.00
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Signature: _____ **Date:** _____
Westchester SDD

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Members:
Florida Institute of CPAs
American Institute of CPAs
Government Audit Quality Center

2803 W. Busch Blvd Ste 106
Tampa, FL 33618
office (813) 892-4274 fax (813) 932-1913
www.KingandWalker.com

September 18, 2025

Board of Directors
Westchester Special Dependent Taxing District
Hillsborough County, Florida

We are pleased to confirm our understanding of the services we are to provide Westchester Special Dependent Taxing District for the year end September 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Westchester Special Dependent Taxing District as of and for the for the year end September 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Westchester Special Dependent Taxing District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Westchester Special Dependent Taxing District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedule – Special Revenue Fund
- 3) Supplementary information other than RSI, such as combining and individual fund financial statements, also accompanies the Westchester Special Dependent Taxing District's basic financial statements.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error

and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Westchester Special Dependent Taxing District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain

the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Westchester Special Dependent Taxing District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes and proposing conversion and correcting journal entries of Westchester Special Dependent Taxing District, in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services

by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in

accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Hillsborough County Clerk's Office; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of King & Walker, CPAs, PL and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Florida Auditor General, Hillsborough County Clerk's Office, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of King & Walker, CPAs, PL personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Organization. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Robert Walker, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately October of each year and to issue our reports no later than November 30, 2025.

Our fee for services will be **\$2,500** for the fiscal year ended September 30, 2025, which will be billed upon delivery of the audit report. This agreement can be renewed upon mutual agreement of both parties. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If

significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Westchester Special Dependent Taxing District's financial statements. Our report will be addressed to the Board of Directors of Westchester Special Dependent Taxing District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Westchester Special Dependent Taxing District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Westchester Special Dependent Taxing District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Best regards,



King & Walker, CPAs

RESPONSE:

This letter correctly sets forth the understanding of Westchester Special Dependent Taxing District.

Governance signature: _____

Title: _____

Date: _____



6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Managing Partner
King & Walker, CPAs, PL

June 20, 2023

and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of King & Walker, CPAs, PL, (the firm), in effect for the year ended December 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

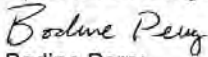
Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of King & Walker, CPAs, PL, in effect for the year ended December 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. King & Walker, CPAs, PL, has received a peer review rating of *pass*.


Bodine Perry

(KING_WALKER REPORT23)



BodinePerry
Certified Public Accountants & Advisors

RESOLUTION 2026-02

THE ANNUAL APPROPRIATION RESOLUTION OF WESTCHESTER SPECIAL DEPENDENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June 2025, submitted to the Board of Supervisors (“**Board**”) of the Westchester Special Dependent District (“**District**”) a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2025/2026**”), along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set August 20, 2025, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Westchester Special Dependent District for the Fiscal Year Ending September 30, 2026."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2025/2026, the sum of \$ _____ to be raised by the levy of assessments and otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$
RESERVE FUND	\$
DEBT SERVICE FUND(S)	\$
TOTAL ALL FUNDS*	\$_____

*Exclusive of any collection costs.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2025/2026 or within sixty (60) days following the end of the Fiscal Year 2025/2026 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line-item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in lineitem appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 29TH DAY OF OCTOBER 2025.

ATTEST:

**WESTCHESTER SPECIAL
DEPENDENT DISTRICT**

Assistant Secretary

By: _____

Its:

Exhibit A: Adopted Budget for Fiscal Year 2025/2026

WESTCHESTER
Special Dependent District

Annual Operating Budget

Fiscal Year 2026

Modified Tentative Budget

Prepared by:



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**Westchester
Special Dependent District**

Operating Budget
Fiscal Year 2026

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2025	ACTUAL THRU 9/30/25	PROJECTED OCTOBER- 9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES					
Interest - Investments	\$ 150	\$ 339	\$ -	\$ 339	\$ 200
Interest - Tax Collector	-	124	-	124	-
Special Assmnts- Tax Collector	78,028	74,940	-	74,940	78,028
Special Assmnts- Discounts	(3,909)	(2,942)	-	(2,942)	(3,901)
TOTAL REVENUES	74,269	72,461	-	72,461	74,327
OTHER FUNDING SOURCES					
Use of Fund Balance (Carry-over Balance)	22,687	-	22,687	22,687	48,537
TOTAL OTHER FUNDING SOURCES	22,687	-	22,687	22,687	48,537
TOTAL REVENUE AND OTHER FUNDING	96,956	72,461	22,687	95,148	122,864
EXPENDITURES					
Administrative					
ProfServ-Legal Services	2,600	413	-	413	2,600
ProfServ-Mgmt Consulting Serv	12,500	12,500	-	12,500	12,000
Auditing Services	2,400	2,400	-	2,400	2,400
Contract-Website Hosting	670	670	-	670	670
Postage and Freight	100	105	-	105	100
Insurance - General Liability	3,939	5,600	-	5,600	6,440
Printing and Binding	50	-	-	-	50
Legal Advertising	1,500	544	-	544	1,500
Misc-Assessmnt Collection Cost	1,561	1,440	-	1,440	1,561
Misc-Contingency	100	133	-	133	100
Office Supplies	50	180	-	180	50
Annual District Filing Fee	175	175	-	175	175
Total Administrative	25,645	24,160	-	24,160	27,646
Field					
Contracts-Lake and Wetland	3,382	3,475	-	3,475	3,483
Contracts-Landscape	21,900	22,278	-	22,278	22,278
Contracts-Irrigation	660	660	-	660	660
Utility - Water	16,000	9,136	-	9,136	16,000
R&M-General	29,030	1,237	-	1,237	52,457
R&M-Fertilizer	240	240	-	240	240
Misc-Contingency	99	204	-	204	100
Total Field	71,311	37,230	-	37,230	95,218
TOTAL EXPENDITURES	96,956	61,390	-	61,390	122,864
Revenues minus Expenditures	0	11,071	22,687	33,758	(0)
Net change in fund balance	(22,687)	11,071	-	11,071	(48,537)
FUND BALANCE, BEGINNING	37,466	37,466	-	37,466	48,537
FUND BALANCE, ENDING	\$ 14,779	\$ 48,537	\$ -	\$ 48,537	\$ (0)

Budget Narrative
Fiscal Year 2026

REVENUES

Interest-Investments

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

Special Assessments-Tax Collector

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

Special Assessments-Discounts

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

EXPENDITURES

Administrative

Professional Services-Legal Services

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

Professional Services-Management Consulting Services

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

Auditing Services

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

Contracts-Website Hosting

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

Postage and Freight

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

Insurance-General Liability

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

Printing and Binding

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

Legal Advertising

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

Budget Narrative
Fiscal Year 2026

EXPENDITURES

Administrative (Continue)

Miscellaneous-Assessment Collection Costs

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

Miscellaneous-Contingency

This is for miscellaneous expenses that the District may incur.

Office Supplies

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

Annual District Filing Fee

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

Field

Contracts-Lake and Wetland

The District has a contract to maintain the lakes for the District.

Contracts-Landscape

The District has a contract to maintain the landscape for the District.

Contracts-Irrigation

The District has a contract to maintain the irrigation for the District.

Utility - Water

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

R&M-General

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

R&M-Fertilizer

This fertilizer service for the District.

Misc-Contingency

This is for miscellaneous expenses the District may incur.

**Westchester
Special Dependent District**

Supporting Budget Schedule
Fiscal Year 2026

**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 2026-03

**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 29th DAY OF OCTOBER, 2025.

ATTEST:

**WESTCHESTER SPECIAL
DEPENDENT DISTRICT**

Asst. Secretary

Chair / Vice Chair

**MINUTES OF MEETING
WESTCHESTER SPECIAL DEPENDENT DISTRICT**

A meeting of the Governing Board of Trustees of the Westchester Special Dependent District was held on Wednesday, August 20, 2025, and called the meeting to order at 6:00 p.m. at the Maureen B. Gauzza Regional Library, located at 11211 Countryway Boulevard, Tampa, Florida 33626.

Present and constituting a quorum were:

Cyndi Moses	President
Tim Schultz	Vice President
David Maughn	Secretary
Alain de Delva	Trustee
Emily Brushwood	Trustee
Shelley Wimbs	Trustee

Also present were:

Alize Aninipot	District Manager, Inframark
Alba Sanchez	District Manager, Inframark
Jennifer Goldyn	Director of District Services, Inframark
Sergio Inguanzo	District Accountant, Inframark
Lucus McDonald	Accounting Supervisors, Inframark

Following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS

Roll Call

A quorum was established.

SECOND ORDER OF BUSINESS

Adoption of the agenda

There being no amendments,

On MOTION by Ms. Moses, seconded by Mr. Schultz, with all in favor, the agenda was approved as presented. (6-0)

THIRD ORDER OF BUSINESS

Audience Comments on Agenda Items

There were no audience comments.

FOURTH ORDER OF BUSINESS

Consent Agenda

The meeting began with Ms. Aninipot introducing the review of the financials, referencing documents from October 31, 2024, to July 2025, and providing hard copies for the period from January to July 2025. Ms. Moses raised a concern over the R&M General category, specifically regarding a change in the "honorary general" category, which decreased from \$29,030 to \$3,835. Ms. Moses explained the historical use of the "R and M General" category for project-related funds

and expressed concern over the recent change, noting a \$22,000 discrepancy. The Board confirmed the category's location under the "field" section of the budget, while Mr. Inganzo mentioned issues with audio clarity during the discussion. Ms. Aninipot and Ms. Goldyn clarified that the presentation was not for adoption and that any concerns raised would be addressed before final approval. Ms. Moses then questioned the "use of fund balance, carryover balance" category, with Ms. Aninipot explaining its role in budget amendments. Lastly, Ms. Aninipot and Ms. Goldyn discussed the recent transition of staff and stressed the need for continuity in budget management moving forward.

FIFTH ORDER BUSINESS**Business Items****A. Selection of Audit Committee**

Ms. Aninipot suggests the Board of Supervisors as the selection committee for audit proposals.

B. Discussion of Setting the 1st Audit Committee Meeting

Ms. Aninipot proposed setting a date for the first audit committee meeting, noting that it is typically scheduled on the same day as a regular board meeting. The board agreed to hold the first audit committee meeting on the same day as the regularly scheduled meeting. Following this, Ms. Wimbs inquired about the frequency of audit committee meetings. Ms. Aninipot responded that the board has the flexibility to determine the frequency, whether on a monthly or quarterly basis.

C. Discussion of CDD Ownership

Ms. Aninipot provided the board with an update on the progress of a new ownership map for West Chester, which is expected to be completed by September or the next scheduled meeting. Ms. Moses and other Board members engaged in a discussion about the history and current state of property management, highlighting ongoing issues with ponds and landscaping. Management emphasized the importance of board members actively monitoring property conditions and promptly reporting any concerns. Additionally, the board expressed concern about a pond that had drained following a recent road construction project, suggesting that the issue warrants further investigation.

D. Presentation of Fiscal Year 2025-2026 Proposed Budget

The Board adopted the officer designations and the goals and objectives for Fiscal Year 2025–2026. During the discussion, Ms. Moses and other Board members raised questions regarding the budget, particularly the use of fund balance and carryover balance. In response, Ms. Aninipot clarified the distinction between reserves in a Homeowners' Association and those in a special district, and further explained the County's expectations for budget allocations and usage. The Board agreed to follow up on certain financial questions, with Ms. Aninipot providing additional information for clarification.

E. Consideration of Resolution 2025-02, Adopting the Fiscal Year 2025-2026 Meeting Schedule

Ms. Aninipot proposes adopting the meeting schedule for fiscal year 2025-2026, with meetings in September 2025 and May and August 2026.

The Board agrees to adopt the meeting schedule for September 8, 2025, at 6 PM.

On MOTION by Mr. De Delva, seconded by Ms. Bushwood, with all in favor, Resolution 2025-02, Setting September 8, 2025, as the next meeting date.

F. Consideration of Resolution 2025-03, Designating Officers

Ms. Goldyn explains the designation of officers, including Ms. Moses as Chair, Mr. Schultz as Vice Chair, and other Board members as assistant secretaries.

G. Consideration of Resolution 2025-04, Adopting the Goals and Objectives

The Board adopts the officer designations and goals and objectives for the fiscal year 2025-2026.

On MOTION by Ms. Moses, seconded by Mr. Schultz, with all in favor, Resolution 2025-04, Adopting the Goals and Objectives was approved.

SIXTH ORDER OF BUSINESS

Audience Comments

There were no audience comments.

SEVENTH ORDER OF BUSINESS

Supervisor Requests

Ms. Moses inquired about the requirement for ethics training and agreed to confirm the matter with District Counsel. The Board also discussed the need for additional training and resources, with Ms. Aninipot tasked to follow up on these requests.

EIGHTH ORDER OF BUSINESS

Adjournment

Ms. Aninipot calls for a motion to adjourn the meeting.

On MOTION by Mr. De Delva, seconded by Ms. Brushwood, with all in favor, the meeting was adjourned at 7:05 p.m. (6-0)

Secretary

President

Westchester
Special Dependent District

Financial Report
September 30, 2025



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FINANCIAL STATEMENTS

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Westchester
Special Dependent District

Financial Statements

(Unaudited)

September 30, 2025

Balance Sheet
September 30, 2025

ACCOUNT DESCRIPTION	TOTAL
<u>ASSETS</u>	
Cash - Checking Account	\$ 47,051
Accounts Receivable	50
Deposits	1,700
TOTAL ASSETS	\$ 48,801
<u>LIABILITIES</u>	
Accounts Payable	\$ 37
Accrued Expenses	227
TOTAL LIABILITIES	264
<u>FUND BALANCES</u>	
Nonspendable:	
Deposits	1,700
Unassigned:	
	46,837
TOTAL FUND BALANCES	\$ 48,537
TOTAL LIABILITIES & FUND BALANCES	\$ 48,801

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-25 ACTUAL
REVENUES				
Interest - Investments	\$ 150	\$ 339	226.00%	\$ 23
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	72,461	97.57%	23
EXPENDITURES				
Administration				
ProfServ-Legal Services	2,600	413	15.88%	-
ProfServ-Mgmt Consulting	12,500	12,500	100.00%	1,042
Auditing Services	2,400	2,400	100.00%	-
Contract-Website Hosting	670	670	100.00%	168
Postage and Freight	100	105	105.00%	-
Insurance - General Liability	3,939	5,600	142.17%	-
Printing and Binding	50	-	0.00%	-
Legal Advertising	1,500	544	36.27%	151
Misc-Assessment Collection Cost	1,561	1,440	92.25%	-
Misc-Contingency	100	133	133.00%	-
Office Supplies	50	180	360.00%	15
Annual District Filing Fee	175	175	100.00%	(50)
Total Administration	25,645	24,160	94.21%	1,326
Field				
Contracts-Lake and Wetland	3,382	3,475	102.75%	290
Contracts-Landscape	21,900	22,278	101.73%	1,857
Contracts-Irrigation	660	660	100.00%	55
Utility - Water	16,000	9,136	57.10%	12
R&M-General	29,030	1,237	4.26%	66
R&M-Fertilizer	240	240	100.00%	20
Misc-Contingency	100	204	204.00%	17
Total Field	71,312	37,230	52.21%	2,317
TOTAL EXPENDITURES	96,957	61,390	63.32%	3,643

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2025

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>SEP-25 ACTUAL</u>
Excess (deficiency) of revenues				
Over (under) expenditures	(22,688)	11,071	-48.80%	(3,620)
Net change in fund balance	<u>\$ (22,688)</u>	<u>\$ 11,071</u>	<u>-48.80%</u>	<u>\$ (3,620)</u>
FUND BALANCE, BEGINNING (OCT 1, 2024)	37,466	37,466		
FUND BALANCE, ENDING	<u>\$ 14,778</u>	<u>\$ 48,537</u>		

Westchester
Special Dependent District

Supporting Schedules

September 30, 2025

**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
September 30, 2025**

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
OPERATING FUND			
Municipal Interest Checking	TD Bank	0.58%	\$ 47,051
Total			\$ 47,051

Bank Account Statement

Westchester SDD

Wednesday, October 1, 2025

Page 1

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Bank Account No. 4104

Statement No. 09-25

Statement Date 09/30/2025

G/L Account No. 101002 Balance	47,050.74	Statement Balance	47,105.43
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
Subtotal	47,050.74	Subtotal	47,105.43
Negative Adjustments	0.00	Outstanding Checks	-54.69
Ending G/L Balance	47,050.74	Ending Balance	47,050.74

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Checks							
09/22/2025	Payment	100050	BUSINESS OBSERVER, INC.	Inv: 25-02600H			-54.69
Total Outstanding Checks							-54.69

WESTCHESTER SDD**Payment Register by Fund**

For the Period from 09/01/2025 to 09/30/2025

(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 # 100045							
001	09/08/25	INFRAMARK LLC	157229	POSTAGE	Postage and Freight	541006-51301	\$3.70
Check Total							\$3.70
CHECK # 100046							
001	09/08/25	FLA LANDSCAPES AND LAWNS	56658	AUG 2025 LANDSCAPE MAINT	Contracts-Irrigation	534073-53901	\$55.00
001	09/08/25	FLA LANDSCAPES AND LAWNS	56658	AUG 2025 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$775.00
001	09/08/25	FLA LANDSCAPES AND LAWNS	56658	AUG 2025 LANDSCAPE MAINT	R&M-Fertilizer	546026-53901	\$20.00
001	09/08/25	FLA LANDSCAPES AND LAWNS	56658	AUG 2025 LANDSCAPE MAINT	Misc-Contingency	549900-53901	\$17.00
001	09/08/25	FLA LANDSCAPES AND LAWNS	56937	SEP 2025 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$775.00
001	09/08/25	FLA LANDSCAPES AND LAWNS	56937	SEP 2025 LANDSCAPE MAINT	Contracts-Irrigation	534073-53901	\$55.00
001	09/08/25	FLA LANDSCAPES AND LAWNS	56937	SEP 2025 LANDSCAPE MAINT	R&M-Fertilizer	546026-53901	\$20.00
001	09/08/25	FLA LANDSCAPES AND LAWNS	56937	SEP 2025 LANDSCAPE MAINT	Misc-Contingency	549900-53901	\$17.00
Check Total							\$1,734.00
CHECK # 100047							
001	09/12/25	INFRAMARK LLC	158146	SEPT 2025 MGMT SVCS	ProfServ-Mgmt Consulting	531027-51201	\$1,041.67
001	09/12/25	INFRAMARK LLC	158146	SEPT 2025 MGMT SVCS	Office Supplies	551002-51301	\$15.00
Check Total							\$1,056.67
CHECK # 100048							
001	09/16/25	DAVEY TREE EXPERT COMPANY	919904088	SEPT 2025 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$1,081.50
Check Total							\$1,081.50
CHECK # 100049							
001	09/22/25	FLA LANDSCAPES AND LAWNS	56215	IRRIG REPAIRS 5/22/25	R&M-General	546001-53901	\$65.55
001	09/22/25	FLA LANDSCAPES AND LAWNS	56411	JULY 2025 LANDSCAPE MAINT	Contracts-Irrigation	534073-53901	\$55.00
001	09/22/25	FLA LANDSCAPES AND LAWNS	56411	JULY 2025 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$775.00
001	09/22/25	FLA LANDSCAPES AND LAWNS	56411	JULY 2025 LANDSCAPE MAINT	R&M-Fertilizer	546026-53901	\$20.00
001	09/22/25	FLA LANDSCAPES AND LAWNS	56411	JULY 2025 LANDSCAPE MAINT	Misc-Contingency	549900-53901	\$17.00
Check Total							\$932.55
CHECK # 100050							
001	09/22/25	BUSINESS OBSERVER, INC.	25-02600H	LEGAL AD 9/2/25 WORKSHOP	Legal Advertising	548002-51301	\$54.69
Check Total							\$54.69
CHECK # 100051							
001	09/22/25	SOLITUDE LAKE MANAGEMENT LLC	PSI198061	SEPT 2025 POND MAINT	Contracts-Lake and Wetland	534021-53901	\$290.26
Check Total							\$290.26

WESTCHESTER SDD**Payment Register by Fund**

For the Period from 09/01/2025 to 09/30/2025

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 300009							
001	09/17/25	B.O.C.C. ACH	091125-1266-ACH	08/08-09/09/25 RECLAIMED WATER CHGS	Utility - Water	543018-53901	\$11.88
Check Total							\$11.88
CHECK # 5459							
001	09/04/25	FLA LANDSCAPES AND LAWNS	56135	JUNE 2025 LANDSCAPE MAINT	Contracts-Irrigation	534073-53901	\$55.00
001	09/04/25	FLA LANDSCAPES AND LAWNS	56135	JUNE 2025 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$775.00
001	09/04/25	FLA LANDSCAPES AND LAWNS	56135	JUNE 2025 LANDSCAPE MAINT	R&M-Fertilizer	546026-53901	\$20.00
001	09/04/25	FLA LANDSCAPES AND LAWNS	56135	JUNE 2025 LANDSCAPE MAINT	Misc-Contingency	549900-53901	\$17.00
Check Total							\$867.00
Fund Total							\$6,032.25

Total Checks Paid	\$6,032.25
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