

WESTCHESTER SPECIAL DEPENDENT DISTRICT

REVISED MEETING AGENDA

**Monday, December 1, 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, Trustees
Jay Juarbe, Trustees
Emily Brushwood, Trustees
Shelley Wimbs, Trustees
Judy Beall, Trustees

Staff:

Alize Aninipot, District Manager
Mark Vega, Senior District Manager
Andy Cohen, District Counsel
Sergio Inguanzo, District Accountant
Crystal Yem, District Admin

Board of Trustees Revised Meeting Agenda
Monday, December 1, 2025 – 6:00 p.m.

-
- 1. **Roll Call**
 - 2. **Approval of the Agenda**
 - 3. **Audience Comments on Agenda Items**
 - 4. **Staff Reports**
 - A. District Accountant
 - B. Landscape Report
 - 1. Discussion of Landscape
 - 2. Consideration of the Palm Trimming Proposal.....Page 3
 - C. Irrigation Report
 - 1. Discussion of County Underground Leak.....Page 4
 - D. District Manager Report
 - 1. Update on Mary Mahoney District Forms
 - 2. Discussion of Ethics Training
 - 3. Discussion of Clarification on the Requirements for a Quorum to Raise Assessment for Special Dependent District
 - 5. **Business Item**
 - A. Discussion of Pressure Washing Medians Proposals
 - B. Discussion of Solitude Lake Management Pond Review
 - C. Consideration of King&Walker Audit Proposal.....Page 6
 - 6. **Business Administration**
 - A. Consideration of the Meeting Minutes from October 29, 2025.....Page 13
 - B. Review of the October 2025 Financial.....Page 16
 - 7. **Supervisor Requests**
 - 8. **Adjournment**

The next meeting is scheduled for Monday, January 5, 2026, at 6:00 p.m.



FW: Westchester SDD Palm Trimming

From Aninipot, Alize <aaninipot@inframark.com>

Date Mon 12/1/2025 3:56 PM

To Yem, Crystal <crystal.yem@inframark.com>

Alize Aninipot | District Manager



Email: aaninipot@inframark.com

Phone: 656-207-2410

***Please note:** Florida has a very broad public records law. Most written communications to or from districts regarding business are public records available to the public and media upon request. Your e-mail communications may therefore be subject to public disclosure. Please do not reply "to all".*

PLEASE DO NOT REPLY ALL TO AVOID A POSSIBLE SUNSHINE VIOLATION

***Please note that all vendor invoices should be directed to our new email address at InframarkCMS@payableslockbox.com**

From: cirilo hernandez <ciriloh0418@yahoo.com>

Sent: Saturday, November 29, 2025 8:50 AM

To: Aninipot, Alize <aaninipot@inframark.com>

Subject: RE: Westchester SDD Palm Trimming

Goodmorning,

We can do all 21x palm trees for 1200.00 i will send proper quote/invoice in email.

[Yahoo Mail: Search, Organize, Conquer](#)

On Tue, Nov 25, 2025 at 10:01 AM, Aninipot, Alize
<aaninipot@inframark.com> wrote:

Hi Cirilo,

Thank you for your response, are you able to provide me with a proposal for the medians by the end of the week?



© 2AY4X4CLPXTW23 Timemark Verified

2:04

PM

Dec 01, 2025

Mon

12033 Northumberland Dr, Tampa, FL 33626

Company: The Davey Tree Expert Company

Photo by
Timemark



2:04

PM

Dec 01, 2025

Mon

12033 Northumberland Dr, Tampa, FL 33626

Company: The Davey Tree Expert Company

Photo by

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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

December 1, 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 years ended September 30, 2026, September 30, 2027, and September 30, 2028.

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 years ended September 30, 2026, September 30, 2027, and September 30, 2028. 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, 2026, 2027, and 2028.

Our fee for services will be **\$3,000** per year for the fiscal years ended September 30, 2026, 2027, and 2028, 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)



On MOTION by Ms. Moses, seconded by Mr. De Delva, with all in favor, the Board Appointed Judy Beall to Seat 5 of the Westchester Special Dependent District Board.

C. Consideration of Resolution 2026-01, Designating Officers

On MOTION by Mr. De Delva, seconded by Mr. Schultz, with all in favor, the Board Adopted Resolution 2026-01, Designating Officers.

FIFTH ORDER BUSINESS

Staff Reports

A. Landscape Report
Tabled.

B. Irrigation Report
Tabled.

C. District Manager Report
No updates at this time.

SIXTH ORDER OF BUSINESS

Business Items

A. Consideration of Audit Engagement Letter

On MOTION by Ms. Beall, seconded by Mr. Schultz, with all in favor, the Board accepted the Audit Engagement Letter.

B. Public Hearing on the Fiscal Year 2025-2026 Final Budget

On MOTION by Ms. Beall, seconded by Mr. De Delva, with all in favor, the Board Opened the Public Hearing on the Fiscal Year 2025-2026 Final Budget.

1. Consideration of Resolution 2026-02, Adopting the Final Budget

On MOTION by Ms. Wimbs, seconded by Ms. Moses, with all in favor, the Board Adopted Resolution 2026-02, Adopting the Final Budget

On MOTION by Ms. Beall, seconded by Ms. Moses, with all in favor, the Board Closed the Public Hearing on the Fiscal Year 2025-2026 Final Budget.

C. Consideration of Resolution 2026-03, Adopting the Fiscal Year 2025-2026 Meeting Schedule

The CDD meetings will be on the first Monday of every month.

On MOTION by Mr. De Delva, seconded by Ms. Brushwood, with all in favor, the Board Adopted Resolution 2026-03, Adopting the Fiscal Year 2025-2026 Meeting Schedule.

D. Consideration of High-Yield Checking

On MOTION by Mr. Schultz, seconded by Ms. Moses, with all in favor, the Board approved the High-Yield Checking.

SEVENTH ORDER OF BUSINESS**Consent Agenda****A. Consideration of the Meeting Minutes from August 20, 2025**

The Board requested a change to line item 45 from "honorary general" to "R&M General".

On MOTION by Ms. Moses, seconded by Ms. Beall, with all in favor, the meeting minutes from August 20, 2025, were approved as amended.

B. Review of the September 2025 Financial

On MOTION by Ms. Beall, seconded by Ms. Wimbs, with all in favor, the Board accepted the September 2025 Financial.

EIGHTH ORDER OF BUSINESS**Audience Comments**

There were no audience comments.

NINTH ORDER OF BUSINESS**Supervisor Requests**

The Board has requested three quotes for pressure washing all the medians.

Ms. Moses asked Ms. Aninipot to confirm with Mr. Cohen whether she is required to complete ethics training. Ms. Moses mentioned that she attempted to complete the training but received a message indicating that it was not necessary.

Ms. Beall noted that she will not be available for the meeting on December 1st.

Additionally, the Board seeks clarification on the requirements for a quorum to raise assessments for SDD.

TENTH ORDER OF BUSINESS**Adjournment**

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

On MOTION by Ms. Beall, seconded by Mr. Juarbe, with all in favor, the meeting was adjourned at 7:14 p.m.

Secretary

President

**Westchester
Special Dependent District**

Financial Report

October 31, 2025



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**Westchester
Special Dependent District**

Financial Statements

(Unaudited)

October 31, 2025

Balance Sheet
October 31, 2025

ACCOUNT DESCRIPTION	TOTAL
<u>ASSETS</u>	
Cash - Checking Account	\$ 37,572
Accounts Receivable	50
Due From Other Gov'tl Units	481
Deposits	1,700
TOTAL ASSETS	\$ 39,803
<u>LIABILITIES</u>	
Accounts Payable	\$ 169
Accrued Expenses	168
TOTAL LIABILITIES	337
<u>FUND BALANCES</u>	
Nonspendable:	
Deposits	1,700
Unassigned:	
	37,766
TOTAL FUND BALANCES	\$ 39,466
TOTAL LIABILITIES & FUND BALANCES	\$ 39,803

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2025

ACCOUNT DESCRIPTION	AMENDED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF AMENDED BUD	OCT-25 ACTUAL
REVENUES				
Interest - Investments	\$ 200	\$ 18	9.00%	\$ 19
Special Assmnts- Tax Collector	78,028	-	0.00%	-
Special Assmnts- Discounts	(3,901)	-	0.00%	-
TOTAL REVENUES	74,327	18	0.02%	19
EXPENDITURES				
Administration				
ProfServ-Legal Services	2,600	169	6.50%	169
ProfServ-Mgmt Consulting	12,000	1,000	8.33%	1,000
Auditing Services	2,400	-	0.00%	-
Contract-Website Hosting	670	-	0.00%	-
Postage and Freight	100	-	0.00%	-
Insurance - General Liability	6,440	5,830	90.53%	5,830
Printing and Binding	50	-	0.00%	-
Legal Advertising	1,500	48	3.20%	48
Misc-Assessment Collection Cost	1,561	-	0.00%	-
Misc-Contingency	100	15	15.00%	15
Office Supplies	50	-	0.00%	-
Annual District Filing Fee	175	175	100.00%	175
Total Administration	27,646	7,237	26.18%	7,237
Field				
Contracts-Lake and Wetland	3,483	290	8.33%	290
Contracts-Landscape	22,278	1,857	8.34%	1,857
Contracts-Irrigation	660	55	8.33%	55
Utility - Water	16,000	12	0.08%	12
R&M-General	52,457	-	0.00%	-
R&M-Fertilizer	240	20	8.33%	20
Misc-Contingency	100	17	17.00%	17
Total Field	95,218	2,251	2.36%	2,251
TOTAL EXPENDITURES	122,864	9,488	7.72%	9,488

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2025

ACCOUNT DESCRIPTION	AMENDED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF AMENDED BUD	OCT-25 ACTUAL
Excess (deficiency) of revenues Over (under) expenditures	(48,537)	(9,470)	19.51%	(9,469)
Net change in fund balance	\$ (48,537)	\$ (9,470)	19.51%	\$ (9,469)
FUND BALANCE, BEGINNING (OCT 1, 2025)	48,936	48,936		
FUND BALANCE, ENDING	\$ 399	\$ 39,466		

**Westchester
Special Dependent District**

Supporting Schedules

October 31, 2025

**Cash & Investment Report
October 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%	\$ 37,572
Total			<u>\$ 37,572</u>

Bank Account Statement

Westchester SDD

Bank Account No. 4104
Statement No. 10-25

Statement Date 10/31/2025

G/L Account No. 101002 Balance	37,571.98	Statement Balance	37,746.98
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
Subtotal	37,571.98	Subtotal	37,746.98
Negative Adjustments	0.00	Outstanding Checks	-175.00
Ending G/L Balance	37,571.98	Ending Balance	37,571.98

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Checks							
10/23/2025	Payment	5461	FLORIDA COMMERCE	Payment of Invoice 001175			-175.00
Total Outstanding Checks							-175.00

WESTCHESTER SDD**Payment Register by Fund**

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

(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 # 100052**

001	10/01/25	BUSINESS OBSERVER, INC.	25-02848H	10-6-25 MEETING	Legal Advertising	548002-51301	\$37.19
Check Total							\$37.19

CHECK # 100053

001	10/07/25	BUSINESS OBSERVER, INC.	25-02948H	9/26/25 LEGAL AD	Legal Advertising	548002-51301	\$59.06
Check Total							\$59.06

CHECK # 100054

001	10/17/25	INFRAMARK LLC	160685	OCT 2025 MGMT SVCS	ProfServ-Mgmt Consulting	531027-51201	\$1,000.00
001	10/17/25	INFRAMARK LLC	160685	OCT 2025 MGMT SVCS	Misc-Contingency	549900-51301	\$15.00
Check Total							\$1,015.00

CHECK # 100055

001	10/17/25	BUSINESS OBSERVER, INC.	25-02880H	9/19/25 LEGAL AD	Legal Advertising	548002-51301	\$48.13
Check Total							\$48.13

CHECK # 100056

001	10/17/25	PERSSON & COHEN, P.A	6401	SEPT 2025 SVCS	ProfServ-Legal Services	531023-51401	\$82.50
Check Total							\$82.50

CHECK # 100057

001	10/21/25	DAVEY TREE EXPERT COMPANY	920023307	OCT 2025 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$1,081.50
Check Total							\$1,081.50

CHECK # 100058

001	10/21/25	FLA LANDSCAPES AND LAWNS	57096	OCT 25 LANDSCAPE MAINTENANCE	Contracts-Landscape	534050-53901	\$775.00
001	10/21/25	FLA LANDSCAPES AND LAWNS	57096	OCT 25 LANDSCAPE MAINTENANCE	Contracts-Irrigation	534073-53901	\$55.00
001	10/21/25	FLA LANDSCAPES AND LAWNS	57096	OCT 25 LANDSCAPE MAINTENANCE	R&M-Fertilizer	546026-53901	\$20.00
001	10/21/25	FLA LANDSCAPES AND LAWNS	57096	OCT 25 LANDSCAPE MAINTENANCE	Misc-Contingency	549900-53901	\$17.00
Check Total							\$867.00

CHECK # 100059

001	10/21/25	SOLITUDE LAKE MANAGEMENT LLC	PSI205849	OCT 2025 POND MAINTENANCE	Contracts-Lake and Wetland	534021-53901	\$290.24
Check Total							\$290.24

CHECK # 5460

001	10/06/25	EGIS INSURANCE ADVISORS, LLC	29492	POLICY #100125457 10/01/2025-10/01/2026	Insurance - General Liability	545002-51301	\$5,830.00
Check Total							\$5,830.00

WESTCHESTER SDD**Payment Register by Fund**

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

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 5461							
001	10/23/25	FLORIDA COMMERCE	92909	FY 2026 ANNUAL FILING FEE	Annual District Filing Fee	554007-51301	\$175.00
Check Total							<u>\$175.00</u>
CHECK # DD167							
001	10/27/25	B.O.C.C. ACH	101425-1266-ACH	09/09-10/10/25 RECLAIMED WATER CHGS	Utility - Water	543018-53901	\$11.88
Check Total							<u>\$11.88</u>
Fund Total							<u>\$9,497.50</u>

Total Checks Paid	\$9,497.50
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