

Westchester Special Development District

January 5, 2026

Final Agenda Package

TEAMS MEETING INFORMATION

MEETING ID: 280 124 068 885 53 PASSCODE: Kt7N7Ng9

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2005 Pan Am Circle, Suite 300
TAMPA, FL 33607

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

Westchester Special Dependent District

Governing Board 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 Inguzano, District Accountant
Crystal Yem, District Admin

Board of Trustees Meeting Agenda

Monday, January 5, 2026 – 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. Presentation of QSA Assessment Report.....Page 3**
 - C. Aquatics Report.....Page 14**
 - 1. Consideration of Cattail Removal Proposal
(Under Separate Cover)**
 - D. Irrigation Report**
 - E. District Manager Report**
- 5. Business Item**
 - A. Consideration of Resolution 2026-02, Spending Resolution.....Page 16**
 - B. Presentation of the Fiscal Year 2025 Final Audit Report.....Page 18**
 - C. Discussion of Pressure Washing Medians Proposals.....Page 44**
 - D. Discussion of Drainage Maps and Scammatic Maps
(Under Separate Cover)**
- 6. Business Administration**
 - A. Consideration of the Meeting Minutes from December 1, 2025.....Page 45**
 - B. Review of the November 2025 Financial.....Page 48**
- 7. Supervisor Requests**
- 8. Adjournment**

The next meeting is scheduled for Monday, February 2, 2026, at 6:00 p.m.

District Office:

Inframark Infrastructure Management Services
2005 Pan Am Circle, Suite 300
Tampa, FL 33607
656-207-2410

Meeting Location:

Maureen B. Gauza Regional Library
11211 Countryway Boulevard
Tampa, Florida 33626
813-273-3652

QUALITY SITE ASSESSMENT REPORT

QSA Reference

Number: 36646
 This QSA Date: 12/11/2025
 Prior QSA Date:
 Next QSA Date:

Job Site: Westchester
 Customer: Westchester
 Contact: Aninipot, Alize Email:
 Operations Mgr: April Pursley Email:
 Super. / Crew Lead: Seam San Jose Garcia Email:
 Inspected By: April Pursley Email:
 Customer Attendee: Email:
 Davey Attendee: Email:

Carryover Items

Initiated Date

1	Pictures of plant material decaying for your records	
2		
3		
4		
5		
6		
7		
8		

Maintenance Punch List Items

1	
2	
3	
4	
5	
6	
7	
8	

Improvement Suggestions

1	
2	
3	
4	
5	
6	
7	
8	

Notes to Customer

Signature

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 Davey Attendee: Email:

Supporting Photos and Drawings

Location / Photo / Drawing 1 and notes

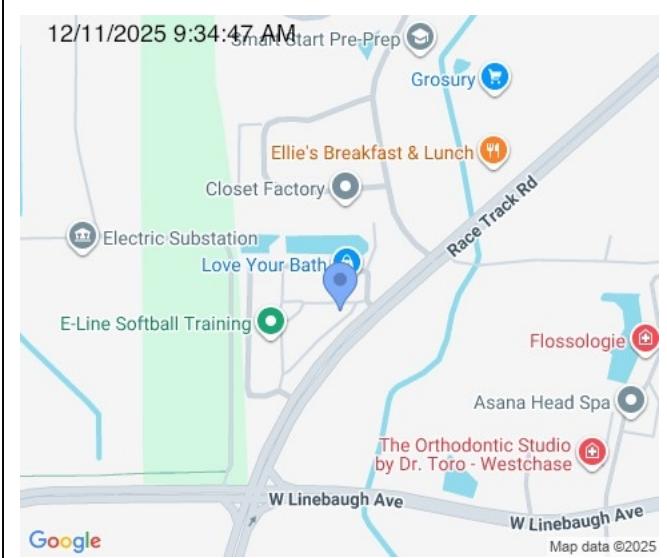


Photo / Drawing 2 and notes

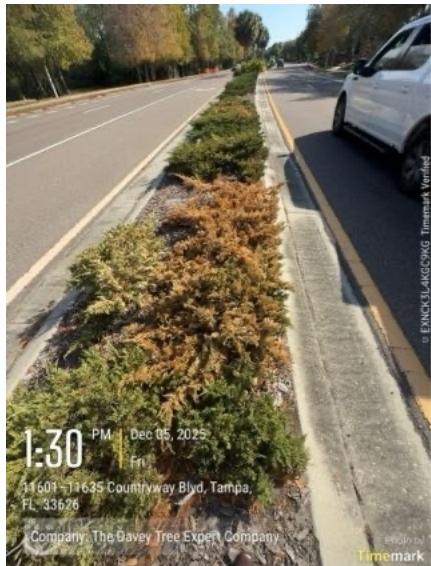


Photo / Drawing 3 and notes



Photo / Drawing 4 and notes



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Customer Attendee: Email:
Davey Attendee: Email:

Supporting Photos and Drawings

Photo / Drawing 5 and notes



Photo / Drawing 6 and notes



Photo / Drawing 7 and notes



Photo / Drawing 8 and notes



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Supporting Photos and Drawings

Photo / Drawing 9 and notes



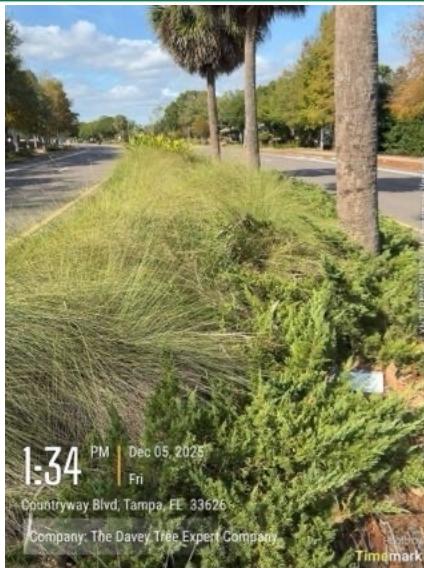
Photo / Drawing 10 and notes



Photo / Drawing 11 and notes



Photo / Drawing 12 and notes





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Supporting Photos and Drawings

Photo / Drawing 13 and notes



Photo / Drawing 14 and notes



Photo / Drawing 15 and notes

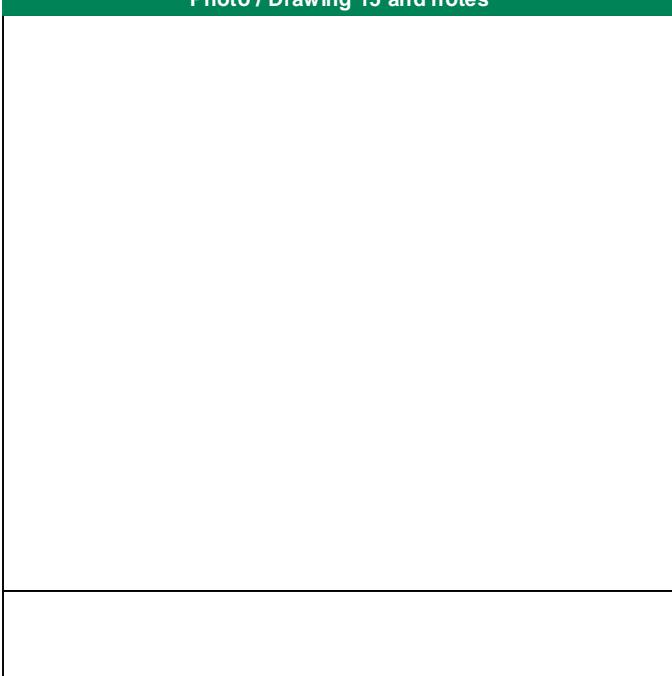
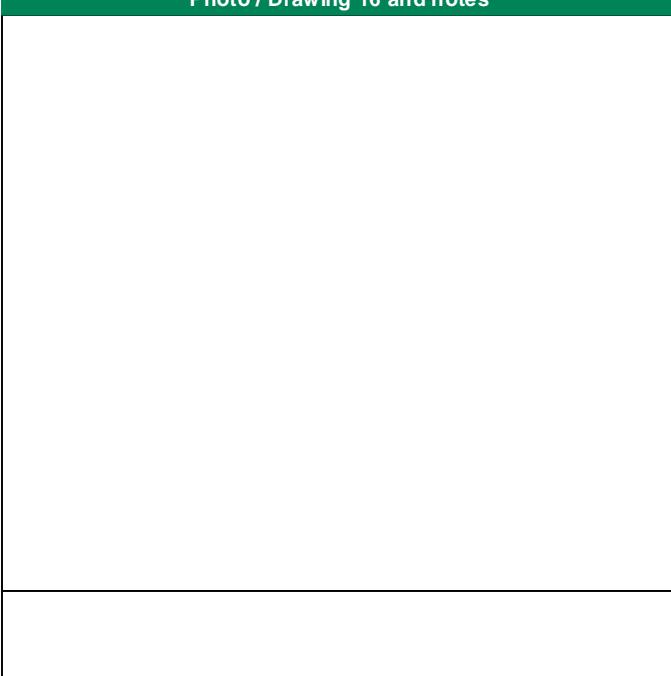


Photo / Drawing 16 and notes





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	Email:
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Inspected By:	April Pursley
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Customer Attendee:	
	Email:
Davey Attendee:	
	Email:

QSA Reference

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Next QSA Date:	

Supporting Photos and Drawings

Photo / Drawing 17 and notes

Photo / Drawing 18 and notes

Photo / Drawing 19 and notes

Photo / Drawing 20 and notes



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Supporting Photos and Drawings

Photo / Drawing 21 and notes

Photo / Drawing 22 and notes

Photo / Drawing 23 and notes

Photo / Drawing 24 and notes



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Supporting Photos and Drawings

Photo / Drawing 25 and notes

Photo / Drawing 26 and notes

Photo / Drawing 27 and notes

Photo / Drawing 28 and notes



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Supporting Photos and Drawings

Photo / Drawing 29 and notes

Photo / Drawing 30 and notes

Photo / Drawing 31 and notes

Photo / Drawing 32 and notes



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Supporting Photos and Drawings

Photo / Drawing 33 and notes

Photo / Drawing 34 and notes

Photo / Drawing 35 and notes

Photo / Drawing 36 and notes



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Supporting Photos and Drawings

Photo / Drawing 37 and notes

Photo / Drawing 38 and notes

Photo / Drawing 39 and notes

Photo / Drawing 40 and notes

Hi Alize,

Here is what I observed on our walk-through last month.

Site 1 (West of Countryside Blvd)

Site had low water levels, which is expected this time of year during the dry season as no storm water is entering the pond. Very little to no shoreline vegetation and clean shorelines as well no algae or submersed weeds present. Overall site looked great and is functioning properly.

Site 2 (East of Countryside Blvd)

Site is very similar to site 1 in appearance and water levels and is well maintained. No algae or submersed weeds present. There is a small Cattail island that can be treated on the northwest side of the pond. Overall pond is in great shape and is functioning properly.

Site 3

Again, this site also showed low water levels and did have a small amount of submersed weeds present that are treated with routine monthly maintenance. Overall site is in great shape.

Site 4

This site was mostly dry when we visited 11/5 and has a littoral shelf of Cattails present. These cattails act to sequester nutrients and heavy metals that may come in from the stormwater runoff before continuing to the outflow structure. These are maintained around the edges every so often but their presence does provide habitat for wildlife as well as that nutrient sequestering.



Regards,

Michael Eunson

Operations Manager- St. Petersburg
Aquatic Biologist

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LAKE MANAGEMENT

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RESOLUTION 2026-02

A RESOLUTION OF THE BOARD OF TRUSTEES OF WESTCHESTER SPECIAL DEPENDENT DISTRICT AUTHORIZING THE DISBURSEMENT OF FUNDS FOR PAYMENT OF CERTAIN CONTINUING EXPENSES WITHOUT PRIOR APPROVAL OF THE BOARD OF TRUSTEES; AUTHORIZING THE DISBURSEMENT OF FUNDS FOR PAYMENT OF CERTAIN NON-CONTINUING EXPENSES WITHOUT PRIOR APPROVAL OF THE BOARD OF TRUSTEES; PROVIDING FOR A MONETARY THRESHOLD; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Westchester Special Dependent District (“**District**”) is a special District duly established and operating pursuant to Ordinance #05-3, being situated entirely within Hillsborough County, Florida; and

WHEREAS, Ordinance #05-3 authorizes the District to adopt resolutions that may be necessary for the conduct of District business; and

WHEREAS, the District’s Board of Trustees (“**Board**”) meets as necessary to conduct the business of the District, including authorizing the payment of District operating and maintenance expenses; and

WHEREAS, the Board may establish monthly, quarterly, or other meeting/workshop dates, or may cancel scheduled meetings/workshops from time to time; and

WHEREAS, to conduct the business of the District in an efficient manner, recurring, non-recurring and other disbursements for goods and services must be processed and paid in a timely manner; and

WHEREAS, the Board determines that this Resolution is in the best interest of the District and necessary for the efficient conduct of District business; the health, safety, and welfare of the residents within the District; and the preservation of District assets or facilities.

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

SECTION 1. Continuing General Expenses: The Board hereby authorizes the payment of invoices of continuing expenses that meet the following requirements:

1. The invoices must be due on or before the next scheduled meeting of the Board.
2. The invoice must be pursuant to a contract or agreement authorized by the Board.
3. The total amount paid under such contract or agreement, including the current invoice, must be equal to or less than the amount specified in the contract or agreement.

4. The invoice amount will not cause payments to exceed the adopted budget of the District.

SECTION 2. Non-Continuing General Expenses: The Board hereby authorizes the disbursement of funds for payment of invoices of non-continuing expenses that are: 1) required to provide for the health, safety, and welfare of the residents within the District; or 2) required to repair, replace due to damage, control, or maintain a District facility or asset beyond the normal, usual, or customary maintenance required for such facility or assets, pursuant to the following schedule:

1. Non-Continuing Expenses less than \$ [REDACTED] - with approval of the District Manager.
2. Non-Continuing Expenses \$ [REDACTED] or above - with approval of the District Manager and President (or Vice-President in the President's absence) of the Board.

SECTION 3. Any payment made pursuant to the Resolution shall be submitted to the Board at the next scheduled meeting for approval and ratification.

SECTION 4. This Resolution shall become effective immediately upon its adoption and shall amend and supersede any Resolutions in conflict therewith previously adopted by the Board.

PASSED AND ADOPTED this 5th day of January 2026.

ATTEST:

**WESTCHESTER SPECIAL
DEPENDENT DISTRICT**

Secretary/Assistant Secretary

Vice/President, Board of Trustees

WESTCHESTER
SPECIAL DEPENDENT TAX DISTRICT
Hillsborough County, Florida

for the year ended **SEPTEMBER 30, 2025**

FINANCIAL STATEMENTS

King & Walker, CPAs, PL

Certified Public Accountants

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**WESTCHESTER
SPECIAL DEPENDENT TAX DISTRICT
HILLSBOROUGH COUNTY, FLORIDA**

Table of Contents

INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS – (Unaudited).....	4
BASIC FINANCIAL STATEMENTS:	
Statement of Net Position	8
Statement of Activities.....	9
Balance Sheet – Governmental Fund.....	10
Statement of Revenues, Expenditures and	
Changes in Fund Balance – Governmental Fund	11
Notes to Financial Statements.....	12
REQUIRED SUPPLEMENTARY INFORMATION:	
Budgetary Comparison Statement – Governmental Fund (Unaudited)	16
Note to Required Supplementary Information	17
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	18
INDEPENDENT AUDITOR'S MANAGEMENT LETTER	20

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

Independent Auditor's Report

To the Board of Trustees, Westchester Special Dependent Tax District,
Hillsborough County, Florida
Tampa, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of the Westchester Special Dependent Tax District (“District”), Hillsborough County, Florida, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the Budgetary Comparison Schedule, and Note to Required Supplementary Information, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report November 19, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's, internal control over financial reporting and compliance.

King & Walker, CPAs

November 19, 2025
Tampa, Florida

WESTCHESTER SPECIAL DEPENDENT TAX DISTRICT
Hillsborough County, Florida
Management's Discussion and Analysis - Unaudited

As management of the Westchester Special Dependent Tax District, (the District), Hillsborough County, Florida, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended September 30, 2025.

Background

The Westchester Special Dependent District, (District), was created by Hillsborough County Ordinance #05-3, pursuant to Section 189.4041(4), Florida Statutes, in March 2005, for the purpose of continued development, administration and maintenance of the common areas of Westchester, a subdivision in Hillsborough County, Florida.

The District is a special dependent tax district as defined in Section 189.403, Florida Statutes. The governing body of the District is the Board of Trustees, which is comprised of nine members. The general operating authority of the District is contained in Section 189.404, Florida Statutes.

Financial Highlights

- The assets of the District exceeded its liabilities (net position) at the close of the most recent fiscal year by \$48,936.
- The District's total net position increased by \$11,470 from the prior fiscal year.
- The District's general operating expenditures decreased by \$8,896 from the prior fiscal year primarily due to a decrease in utilities and repairs and maintenance.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves.

Government-Wide Financial Statements Reporting the District as a Whole.

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The government-wide financial statements can be found on the pages that follow.

WESTCHESTER SPECIAL DEPENDENT TAX DISTRICT
Hillsborough County, Florida
Management's Discussion and Analysis - Unaudited

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are governmental funds.

Governmental Funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District adopts an annual appropriated budget for its special revenue fund. A budgetary comparison statement has been provided for the special revenue fund to demonstrate compliance with this budget.

The basic government fund financial statements can be found on the pages that follow.

Notes to the Financial Statements

The notes provide additional information that is essential to full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found following the government-wide financial statements.

WESTCHESTER SPECIAL DEPENDENT TAX DISTRICT
Hillsborough County, Florida
Management's Discussion and Analysis - Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following is a summary of the District's net position as of September 30, 2024 and 2025:

Net Position, End of Year			
Governmental Activities			
	<u>9-30-24</u>	<u>9-30-25</u>	<u>Increase (Decrease)</u>
ASSETS			
Current Assets	\$ 43,583	\$ 49,282	\$ 5,699
Total Assets	<u>43,583</u>	<u>49,282</u>	<u>5,699</u>
LIABILITIES			
Current Liabilities	6,117	346	(5,771)
Total Liabilities	<u>6,117</u>	<u>346</u>	<u>(5,771)</u>
NET ASSETS			
Restricted	37,466	48,936	11,470
Total Net Position	<u>37,466</u>	<u>48,936</u>	<u>\$ 11,470</u>

WESTCHESTER SPECIAL DEPENDENT TAX DISTRICT
Hillsborough County, Florida
Management's Discussion and Analysis - Unaudited

The key elements of the changes in the District's net position for the fiscal year ended September 30, 2024 and 2025 are as follows:

Operating Results for the Year			
	Governmental Activities		
	<u>9-30-24</u>	<u>9-30-25</u>	<u>Increase (Decrease)</u>
Revenues:			
Non-ad valorem Taxes	\$ 72,764	\$ 72,604	\$ (160)
Interest & Other	319	340	21
Total Revenues	<u>73,083</u>	<u>72,944</u>	<u>(139)</u>
Expenses:			
Current Operations - Environment:			
Professional Fees	12,908	12,995	87
Accounting & Auditing	2,400	2,400	-
Contractual Services	25,680	27,083	1,403
Communication Services	31	105	74
Utilities	14,538	9,137	(5,401)
Insurance	3,581	5,600	2,019
Repairs and Maintenance	7,217	1,478	(5,739)
Other Charges & Fees	2,575	1,056	(1,519)
Office Supplies	-	180	180
Tax Collector Fees	1,440	1,440	-
Total Expenses	<u>70,370</u>	<u>61,474</u>	<u>(8,896)</u>
Increase/(Decrease) in Net Position	<u>\$ 2,713</u>	<u>\$ 11,470</u>	<u>\$ 8,757</u>

Other Information

Required supplementary information is required by the Governmental Accounting Standards Board and includes reports on internal control, compliance with laws and regulations, and budgeting comparisons. These reports are also an integral part of the audited financial statements.

WESTCHESTER SPECIAL DEPENDENT TAX DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 47,051
Accounts Receivable	50
Due from Other Agency	481
Deposits	<u>1,700</u>
	<u>49,282</u>
LIABILITIES	
Accounts Payable	<u>346</u>
	<u>346</u>
NET POSITION	
Restricted	<u>48,936</u>
	<u>48,936</u>

The accompanying notes are an integral part of the basic financial statements.

WESTCHESTER SPECIAL DEPENDENT TAX DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Net Revenue/ (Expense) and Change in Net Position</u>
			<u>Governmental Activities</u>
Functions/Programs:			
Governmental Activities:			
Environmental	<u>\$ 61,474</u>	<u>\$ -</u>	<u>\$ (61,474)</u>
General Revenues			
Taxes:			
Property			72,604
Interest & Other			340
Total General Revenues			<u>72,944</u>
Change in Net Position			11,470
Net Position - Beginning			37,466
Net Position - Ending			<u>\$ 48,936</u>

The accompany notes are an integral part of the basic financial statements.

WESTCHESTER SPECIAL DEPENDENT TAX DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET - GOVERNMENTAL FUND
SEPTEMBER 30, 2025

	Special Revenue Fund
ASSETS	
Cash	\$ 47,051
Accounts Receivable	50
Due from Other Agency	481
Deposits	<u>1,700</u>
Total Assets	<u><u>\$ 49,282</u></u>
LIABILITIES	
Accounts Payable	\$ 346
Total Liabilities	<u>346</u>
FUND BALANCE	
Nonspendable	1,700
Restricted	<u>47,236</u>
Total Fund Balance	<u>48,936</u>
Total Liabilities and Fund Balance	<u><u>\$ 49,282</u></u>

The accompanying notes are an integral part of the basic financial statements.

WESTCHESTER SPECIAL DEPENDENT TAX DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - GOVERNMENTAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Fund
REVENUES	
Non-ad valorem taxes	\$ 72,604
Interest & Other	340
Total Revenues	72,944
EXPENDITURES	
Current Operations - Environment:	
Professional Services	12,995
Accounting & Auditing	2,400
Contractual Services	27,083
Communication	105
Utilities	9,137
Insurance	5,600
Repairs and Maintenance	1,478
Other Charges & Fees	1,056
Office Supplies	180
Tax Collector Fees	1,440
Total Expenditures	61,474
Net Change in Fund Balance	11,470
Fund Balance - Beginning	37,466
Fund Balance - Ending	\$ 48,936

The accompanying notes are an integral part of the basic financial statements.

WESTCHESTER SPECIAL DEPENDENT TAX DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Westchester Special Dependent District, (District), Hillsborough County, Florida, was created by Hillsborough County Ordinance #05-3 pursuant to Section 189.4041(4), Florida Statutes, in March 2005, for the purpose of continued development, administration and maintenance of the common areas of Westchester, a subdivision in Hillsborough County, Florida.

The District is a special dependent tax district as defined in Section 189.403, Florida Statutes. The governing body of the District is the Board of Trustees, which is comprised of seven elected members who serve four-year terms of office. The general operating authority of the District is contained in Section 189.404, Florida Statutes.

Criteria for defining the reporting entity are identified and described in the Governmental Accounting Standards Board's (GASB) Codification of Governmental Accounting and Financial Reporting Standards, Sections 2800 and 2600. These criteria were used to evaluate potential component units for which the District is financially accountable and other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District's basic financial statements to be misleading or incomplete. Based on the application of these criteria, no component units are included within the reporting entity of the District.

Basis of Presentation

Government-wide Financial Statements – The government-wide financial statements, including the statement of net position and statement of activities, present information about the District as a whole.

The government-wide financial statements are prepared using the economic resources measurement focus. Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, a reconciliation is presented to better identify the relationship between the two types of statements.

The District operated one fund as follows:

GOVERNMENTAL FUND TYPE – Special Revenue Fund - to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are prepared using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year which they are levied.

WESTCHESTER SPECIAL DEPENDENT TAX DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

The governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 30 days of the end of the current fiscal year.

Cash Deposits

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance and collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until then. The District does not have any items that qualify for reporting in this category.

Net Position and Fund Balance Classification

Government-wide Financial Statements

Net position is classified and reported in three components:

- Net Investment in Capital Assets – consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any borrowings that are attributed to the acquisition or improvement of those assets.
- Restricted Net Position – consists of net position with constraints placed on their use either by external groups such as creditors, contributors, or laws or regulations of other governments.
- Unrestricted Net Position – all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

WESTCHESTER SPECIAL DEPENDENT TAX DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Fund Financial Statements

GASB Codification Section 1800.142, *Fund Balance Reporting and Governmental Fund Type Definitions*, defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB requires the fund balance amounts to be reported within one of the following fund balance categories:

- Nonspendable – fund balance associated with inventories, prepaid expenses, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed or assigned). All nonspendable fund balances at year end relate to assets that are in nonspendable form.
- Restricted – fund balance that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.
- Committed – fund balance that can be used only for the specific purposes determined by a formal action of the District's Board of Governance.
- Assigned – fund balance that is intended to be used by the District's management for specific purposes but does not meet the criteria to be classified as restricted or committed.
- Unassigned – fund balance that is the residual amount for the District's general fund and includes all spendable amounts not contained in the other classifications.

Revenue Sources

The District's primary source of revenue is a tax assessed in the Westchester Subdivision on all improved residential parcels. The District is authorized to levy a non-ad valorem tax up to \$100 on each improved residential parcel of property located within the District. Property taxes are recognized in the fiscal year when they become measurable and available. The taxes are collected by Hillsborough County and remitted to the District net of an early payment discount (4% starting in November and gradually decreasing by 1% per month until March) and net of a 2% fee retained by the Tax Collector. The District approved an assessment of varying amounts based on each parcel's location within the District.

Estimates

In preparing the financial statements, management is required to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Subsequent Events

Management has evaluated all events subsequent to the balance sheet date and through the report date, which is the date these financial statements were available to be issued. Management determined there are no subsequent events which require disclosure.

WESTCHESTER SPECIAL DEPENDENT TAX DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 2: CASH DEPOSITS

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to the District. The District does not have a custodial credit risk policy. All cash deposits are held in banks that qualify as public depositories under Florida law. All such deposits are insured by federal depository insurance and/or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

NOTE 3: DUE FROM OTHER AGENCIES

The District reported \$481 as an amount due from the Hillsborough County Tax Collector on its Statement of Net Position and its Balance Sheet – Governmental Funds for excess fees due to the District.

NOTE 4: REVENUE

The 2024 tax roll assessments for the Westchester Special Dependent Tax District, Hillsborough County, Florida were as follows:

	<u>Amount</u>
Non-ad Valorem Taxes Assessed	\$ 78,021
Excess Fees and Interest	605
<i>Less: Discounts and unpaid taxes</i>	<u>(6,022)</u>
Total Non-ad Valorem Tax Revenue	<u>72,604</u>
<i>Less: Tax Collector Fees</i>	<u>(1,440)</u>
Total Remittances to the District	<u>\$ 71,164</u>

NOTE 5: MANAGEMENT COMPANY

The Inframark, LLC is responsible for performing general property management, record keeping and administrative duties associated with the operations of the District. The management company was paid approximately \$12,500 for the year ended September 30, 2025.

NOTE 6: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. There have been no significant reductions in insurance coverage and settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

REQUIRED SUPPLEMENTARY INFORMATION

WESTCHESTER SPECIAL DEPENDENT TAX DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BUDGETARY COMPARISON STATEMENT - GOVERNMENTAL FUND - Unaudited
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Original/ Final Budget	Actual	Variance with Final Budget Positive/ (Negative)
REVENUES			
Non-ad valorem Taxes	\$ 74,119	\$ 72,604	\$ (1,515)
Interest & Other	150	340	190
Total Revenues	<u>74,269</u>	<u>72,944</u>	<u>(1,325)</u>
EXPENDITURES			
Professional Services	15,100	12,995	2,105
Accounting & Auditing	2,400	2,400	-
Contractual Services	25,942	27,083	(1,141)
Communication	770	105	665
Utilities	16,000	9,137	6,863
Insurance	3,939	5,600	(1,661)
Repairs and Maintenance	29,369	1,478	27,891
Printing and Binding	50	-	50
Other Charges & Fees	1,775	1,056	719
Office Supplies	50	180	(130)
Tax Collector Fees	1,561	1,440	121
Total Expenditures	<u>96,956</u>	<u>61,474</u>	<u>35,482</u>
Net Change in Fund Balance	(22,687)	11,470	34,157
Fund Balance - Beginning	22,687	37,466	14,779
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 48,936</u>	<u>48,936</u>

See Independent Auditor's Report.

**WESTCHESTER SPECIAL DEPENDENT TAX DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2025**

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

The District prepares and adopts a budget for the Special Revenue Fund for the fiscal year commencing October 1 in accordance with Section 189.418(3), Florida Statutes. The operating budget is prepared on the accrual basis of accounting and presented as required supplementary information.



Members:
Florida Institute of CPAs
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Government Audit Quality Center

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

**Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

To the Board of Trustees, Westchester Special Dependent Tax District,
Hillsborough County, Florida
Tampa, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Westchester Special Dependent Tax District ("District"), Hillsborough County, Florida, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 19, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our 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 or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "King & Walker, CPAs". The signature is fluid and cursive, with "King" and "Walker" connected by a horizontal line.

November 19, 2025
Tampa, Florida



Members:
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Government Audit Quality Center

2803 W. Busch Blvd Ste 106
Tampa, FL 33618
office (813) 892-4274 fax (813) 932-1913
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Independent Auditor's Management Letter

To the Board of Trustees, Westchester Special Dependent Tax District,
Hillsborough County, Florida
Tampa, Florida

Report on the Financial Statements

We have audited the financial statements of the Westchester Special Dependent Tax District ("District"), Hillsborough County, Florida, as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated November 19, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in those reports and schedule, which are dated November 19, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. The District did not have findings and recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Westchester Special Dependent Tax District was established by Hillsborough County Ordinance #05-3, pursuant to Section 189.4041(4), Florida Statutes, in March 2005, for the purpose of continued development, administration and maintenance of the common areas of Westchester. The District does not have any component units.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District is required to include a statement as to whether a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did/did not operate within the District's geographical boundaries during the fiscal year under audit. The District did not operate a PACE program within the District's geographical boundaries.

As required by Section 10.554(1)(i)6.b., Rules of the Auditor General, if a PACE program was operating within the geographical areas of the District, the District is required to include a list of all program administrators and third-party administrators that administered the program. The District did not operate a PACE program within the District's geographical boundaries.

As required by Section 10.554(1)(i)6.c., Rules of the Auditor General, if a PACE program was operating within the geographical areas of the District, the District is required to include the full names and contact information of each such program administrator and third-party administrator. The District did not operate a PACE program within the District's geographical boundaries.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the District reported:

- a. The total number of District employees compensated in the last pay period of the District's fiscal year as zero.

- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as four.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as zero.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$28,572.
- e. Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as none.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes, as shown on page 16.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred, or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Hillsborough County, Florida, the Board of Trustees, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

King & Walker, CPAs

November 19, 2025

Tampa, Florida



Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Phone: 656-247-3501

Date: 12/2/2025
Work Order #WCSDD-12-25 Customer ID:
Westchester SDD

Quotation valid until
12/30/2025 Prepared by: **Nate Montagna**

Description	Unit Price	Quantity	Amount
6 Medians need to be pressure washed Blocking off road Chem spray with hard wash after soak	\$325.00	6	\$1,950.00
Job will stop immediately if safety becomes a concern due to location			
Total	Labor and Materials		\$1,950.00

Full payment is due within 60 days of finalizing the project.

If you have any questions concerning this quotation, contact Nathaniel Montagna at nmontagna@Inframark.com

By: _____

By: _____

Date: 12/2/25

Date: _____

Inframark

Westchester SDD

Inframark
Offices - Celebration - Tampa
We are proud to provide a range of services for your community.

**MINUTES OF MEETING
WESTCHESTER SPECIAL DEPENDENT DISTRICT**

A meeting of the Governing Board of Trustees of the Westchester Special Dependent District was held on Monday, December 1, 2025, and called the meeting to order at 6:13 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
Alain de Delva	Assistant Secretary
Shelley Wimbs	Assistant Secretary
Jay Juarbe	Assistant Secretary
Judy Beall	Assistant Secretary

Also present were:

Alize Aninipot District Manager, Inframark
Sergio Inguanzo District Accountant, Inframark
April Pursley Representative, Davey Landscape

Following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS

Roll Call

Due to a lack of quorum meeting was opened as a workshop 6:11 am

Roll Call/ Call to order meeting reopened at 6:13 pm

SECOND ORDER OF BUSINESS

Adoption of the agenda

There being no amendments,

On MOTION by Ms. Moses, seconded by Ms. Beall, with all in favor, the agenda was approved as presented.

THIRD ORDER OF BUSINESS

Audience Comments on Agenda Items

There were no audience comments.

FOURTH ORDER OF BUSINESS

Staff Reports

A. District Accountant

A brief discussion was held regarding the District forms requested by Ms. Mary Mahoney.

Ms. Judy Beall subsequently arrived, and the meeting was reopened. The Board continued its discussion concerning the requested forms and the revised

46 documents prepared by Ms. Mahoney, including the Resolution form, the
47 Estimated Fund Balance form, and the Budget form.

48

49 **B. Landscape Report**

50 **1. Discussion of Landscape**
51 **2. Consideration of the Palm Trimming Proposal**

53 On MOTION by Mr. de Delva, seconded by Ms. Moses, with all in favor, the Board approved
54 the Palm Trimming Proposal for 21 Palm Trees in the amount of \$1,200.

55

56 **C. Irrigation Report**

57 **1. Discussion of County Underground Leak**

58 Ms. Pursely presented her findings regarding the common irrigation leak. Ms.
59 Davey advised that she would present a Quality Services Assessment (QSA) at
60 the next scheduled meeting agenda.

61

62 **D. District Manager Report**

63 **1. Update on Mary Mahoney District Forms**

64 **2. Discussion of Ethics Training**

65 **3. Discussion of Clarification on the Requirements for a Quorum to Raise
66 Assessment for Special Dependent District**

67 Ms. Aninipot informed the Board that Mr. Cohen confirmed the Special
68 Dependent District Board is not required to complete Ethics Training. She
69 further advised the Board, pursuant to the request from the previous meeting,
70 that any requirements to raise assessments for the Special Dependent District—
71 specifically to increase the budget beyond that established in Ordinance No. 05-
72 3—would require a referendum.

73 The next regularly scheduled meeting is set for Monday, January 5, 2025. Ms.
74 Beall reported that she has a conflict and will be unable to attend the next
75 scheduled meeting.

76

77 **FIFTH ORDER OF BUSINESS** **Business Items**

78

79 **A. Discussion of Pressure Washing Medians Proposals**

80 Tabled until the next meeting.

81

82 **B. Discussion of Solitude Lake Management Pond Review**

83 The Board requested that a proposal for the removal of cattails in Pond 4 be
84 presented at the next meeting agenda. The Board also requested drainage flow
85 maps and a schematic map for review at the next meeting. Additionally, the Board
86 directed staff to contact the County to obtain the appropriate point of contact for
87 water and pond management matters.

88

89 **C. Consideration of King&Walker Audit Proposal**

On MOTION by Mr. De Delva, seconded by Mr. Juarbe, with all in favor, the Board Approved the King&Walker Audit Proposal in the amount of \$3,000 per year from 2026-2028.

SIXTH ORDER OF BUSINESS **Consent Agenda**

A. Consideration of the Meeting Minutes from October 29, 2025

On MOTION by Ms. Wimbs, seconded by Ms. Beall, with all in favor, the meeting minutes from October 29, 2025, was approved as presented.

B. Review of the October 2025 Financial

On MOTION by Ms. Moses, seconded by Mr. Juarbe, with all in favor, the Board accepted the October 2025 Financial.

SEVENTH ORDER OF BUSINESS

Audience Comments

There were no audience comments.

EIGHTH ORDER OF BUSINESS

Supervisor Requests

Several requests were made by the Board of Supervisors. Ms. Moses requested that a Budget Workshop be scheduled and that the budget month be confirmed. The Board further requested that a discussion of the Budget Workshop be included on the next meeting agenda. Additionally, the Board requested a follow-up regarding the conveyance requirement.

NINTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Wimbs, seconded by Ms. Beall, with all in favor, the meeting was adjourned at 7:00 p.m.

Secretary

President

**Westchester
Special Dependent District**

Financial Report

November 30, 2025



Table of Contents

FINANCIAL STATEMENTS

Balance Sheet - All Funds	.....	Page 1
Statement of Revenues, Expenditures and Changes in Fund Balance		
General Fund	.....	Pages 2 - 3

SUPPORTING SCHEDULES

Special Assessments - Collection Schedule(s)	.....	Page 4
Cash and Investment Report	.....	Page 5
Bank Reconciliation	.....	Page 6
Payment Register by Fund	.....	Page 7

**Westchester
Special Dependent District**

Financial Statements

(Unaudited)

November 30, 2025

Balance Sheet
November 30, 2025

ACCOUNT DESCRIPTION	TOTAL
<u>ASSETS</u>	
Cash - Checking Account	\$ 45,591
Accounts Receivable	50
Deposits	1,700
TOTAL ASSETS	\$ 47,341
<u>LIABILITIES</u>	
Accounts Payable	\$ 348
Accrued Expenses	168
TOTAL LIABILITIES	516
<u>FUND BALANCES</u>	
Nonspendable:	
Deposits	1,700
Unassigned:	45,125
TOTAL FUND BALANCES	\$ 46,825
TOTAL LIABILITIES & FUND BALANCES	\$ 47,341

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-25 ACTUAL
REVENUES				
Interest - Investments	\$ 200	\$ 34	17.00%	\$ 16
Special Assmnts- Tax Collector	78,028	11,661	14.94%	11,661
Special Assmnts- Discounts	(3,901)	(471)	12.07%	(471)
TOTAL REVENUES	74,327	11,224	15.10%	11,206
EXPENDITURES				
Administration				
ProfServ-Legal Services	2,600	169	6.50%	-
ProfServ-Mgmt Consulting	12,000	2,000	16.67%	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%	-
Printing and Binding	50	-	0.00%	-
Legal Advertising	1,500	396	26.40%	348
Misc-Assessment Collection Cost	1,561	224	14.35%	224
Misc-Contingency	100	30	30.00%	15
Office Supplies	50	-	0.00%	-
Annual District Filing Fee	175	175	100.00%	-
Total Administration	27,646	8,824	31.92%	1,587
Field				
Contracts-Lake and Wetland	3,483	589	16.91%	299
Contracts-Landscape	22,278	3,713	16.67%	1,857
Contracts-Irrigation	660	110	16.67%	55
Utility - Water	16,000	25	0.16%	13
R&M-General	52,457	-	0.00%	-
R&M-Fertilizer	240	40	16.67%	20
Misc-Contingency	100	34	34.00%	17
Total Field	95,218	4,511	4.74%	2,261
TOTAL EXPENDITURES	122,864	13,335	10.85%	3,848

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-25 ACTUAL
Excess (deficiency) of revenues				
Over (under) expenditures	<u>(48,537)</u>	<u>(2,111)</u>	<u>4.35%</u>	<u>7,358</u>
Net change in fund balance	<u>\$ (48,537)</u>	<u>\$ (2,111)</u>	<u>4.35%</u>	<u>\$ 7,358</u>
FUND BALANCE, BEGINNING (OCT 1, 2025)	48,936	48,936		
FUND BALANCE, ENDING	<u>\$ 399</u>	<u>\$ 46,825</u>		

**Westchester
Special Dependent District**

Supporting Schedules

November 30, 2025

WESTCHESTER

Special Dependent District

Non-Ad Valorem Special Assessments
(Hillsborough County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2026

							ALLOCATION BY FUND	
Date Received	Net Amount Received	Discount / (Penalties) Amount	Interest	Collection Costs	Gross Amount Received		General Fund	
Assessments Levied					\$ 74,939	\$ 74,939		
Allocation %					100.00%		100.00%	
Real Estate Current/Installment								
11/06/25	\$ 385	\$ 21	\$ -	\$ 8	\$ 414	\$ 414		
Real Estate Current								
11/13/25	1,663	71	-	34	1,768		1,768	
11/20/25	8,918	379	-	182	9,479		9,479	
TOTAL	\$ 10,966	\$ 471	\$ -	\$ 224	\$ 11,661	\$ 11,661		
% COLLECTED							15.56%	
TOTAL OUTSTANDING							\$ 63,278	

WESTCHESTERSpecial Dependent District

Cash & Investment Report
November 30, 2025

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
OPERATING FUND			
Municipal Interest Checking	TD Bank	0.48%	\$ 45,591
		Total	\$ <u>45,591</u>

Bank Account Statement

Westchester SDD

Wednesday, December 17, 2025

Page 1

SINGUANZO2

Bank Account No. 4104

Statement No. 11-25

Statement Date 11/30/2025

G/L Account No. 101002 Balance	45,591.47	Statement Balance	45,591.47
Positive Adjustments	0.00	Outstanding Deposits	0.00
Subtotal	45,591.47	Subtotal	45,591.47
Negative Adjustments	0.00	Outstanding Checks	0.00
Ending G/L Balance	45,591.47	Ending Balance	45,591.47

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
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WESTCHESTER SDD
Payment Register by Fund
For the Period from 11/01/2025 to 11/30/2025
(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 # 100060

001	11/07/25	PERSSON & COHEN, P.A	6501	OCT 2025 SVCS	ProfServ-Legal Services	531023-51401	\$169.00
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Check Total \$169.00

CHECK # 100061

001	11/13/25	FLA LANDSCAPES AND LAWNS	57445	NOV 2025 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$775.00
001	11/13/25	FLA LANDSCAPES AND LAWNS	57445	NOV 2025 LANDSCAPE MAINT	Contracts-Irrigation	534073-53901	\$55.00
001	11/13/25	FLA LANDSCAPES AND LAWNS	57445	NOV 2025 LANDSCAPE MAINT	R&M-Fertilizer	546026-53901	\$20.00
001	11/13/25	FLA LANDSCAPES AND LAWNS	57445	NOV 2025 LANDSCAPE MAINT	Misc-Contingency	549900-53901	\$17.00

Check Total \$867.00

CHECK # 100062

001	11/13/25	DAVEY TREE EXPERT COMPANY	920107248	NOV 2025 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$1,081.50
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Check Total \$1,081.50

CHECK # 100063

001	11/13/25	SOLITUDE LAKE MANAGEMENT LLC	PSI219692	NOV 2025 LAKE MAINT	Contracts-Lake and Wetland	534021-53901	\$298.97
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Check Total \$298.97

CHECK # 100064

001	11/26/25	INFRAMARK LLC	163516	NOV 2025 MGMT SVCS	ProfServ-Mgmt Consulting	531027-51201	\$1,000.00
001	11/26/25	INFRAMARK LLC	163516	NOV 2025 MGMT SVCS	Misc-Contingency	549900-51301	\$15.00

Check Total \$1,015.00

Fund Total **\$3,431.47**

Total Checks Paid **\$3,431.47**