

*Westwood/OCC Community
Development District*

Agenda

April 13, 2021

AGENDA

Westwood/OCC

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

April 6, 2021

Board of Supervisors
Westwood/OCC
Community Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Westwood/OCC Community Development District will be held **Tuesday, April 13, 2021 at 10:00 a.m. at the Offices of GMS-CF, 219 E. Livingston Street, Orlando, FL 32801.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the September 8, 2020 Board of Supervisors Meeting and Acceptance of Minutes of the September 8, 2020 Audit Committee Meeting
4. Ratification of Agreements with Grau & Associates to Provide Auditing Services for the Fiscal Years 2019 & 2020
5. Consideration of Resolution 2021-01 Providing for Removal and Appointment of Treasurer and Appointment of Assistant Treasurer
6. Ratification of E-Verify Memorandum of Understanding
7. Consideration of Resolution 2021-02 Approving the Proposed Fiscal Year 2022 Budget and Setting a Public Hearing
8. Staff Reports
 - A. Attorney
 - i. Rate Adjustment Notice
 - B. Engineer
 - C. District Manager's Report
 - i. Balance Sheet and Income Statement
 - ii. Ratification of Funding Requests #13 - #16
9. Supervisor's Requests
10. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is the approval of the minutes of the September 8, 2020 Board of Supervisors meeting and acceptance of the minutes of the September 8, 2020 Audit Committee meeting. The minutes are enclosed for your review.

The fourth order of business is the consideration of agreements with Grau & Associates to provide auditing services for the Fiscal Years 2019 & 2020. Both agreements are enclosed for your review.

The fifth order of business is the consideration of Resolution 2021-01 providing for the removal and appointment of a Treasurer and appointment of an Assistant Treasurer. A copy of the Resolution is enclosed for your review.

The sixth order of business is the ratification of the E-Verify Memorandum of Understanding. A copy of the MOU is enclosed for your review.

The seventh order of business is the consideration of Resolution 2021-02 approving the proposed Fiscal Year 2022 budget and setting a public hearing. Once approved, the proposed budget will be transmitted to the governing authorities at least 60 days prior to the final budget hearing. A copy of the Resolution and proposed budget are enclosed for your review.

The eighth order of business is Staff Reports. Sub-Section 1 of the Attorney's Report includes the rate adjustment letter for your review. Sub-Section 1 of the District's Manager's Report includes the balance sheet and income statement for review and Section 2 is the ratification of Funding Requests #13 - #16. The funding requests and supporting invoices are enclosed for your review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,



George S. Flint
District Manager

Cc: Michael Eckert, District Counsel
Rey Malave, District Engineer
Ken Artin, Bond Counsel
Brett Sealy, Underwriter

Enclosures

MINUTES

MINUTES OF MEETING
WESTWOOD/OCC
COMMUNITY DEVELOPMENT DISTRICT

The Regular meeting of the Board of Supervisors of the Westwood/OCC Community Development District was held Tuesday, September 8, 2020 at 10:00 a.m. via Zoom Teleconference.

Present and constituting a quorum were:

Randall Greene	Chairman
Duane Owen	Vice Chairman
Dutch Holt	Assistant Secretary
Andrew Gorrill	Assistant Secretary
Thomas Franklin	Assistant Secretary

Also present were:

George Flint	District Manager
Michelle Rigoni	District Counsel
Rey Malavè	District Engineer

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the roll. All five Board supervisors were in attendance constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: There is no public here to provide comments.

THIRD ORDER OF BUSINESS

Approval of Minutes of the August 11, 2020 Meeting

Mr. Flint: You have approval of the minutes of the August 11, 2020 Board meeting. Did the Board have any comments or corrections? Hearing none, I would ask for a motion to approve.

On MOTION by Mr. Holt, seconded by Mr. Greene, with all in favor, the Minutes of the August 11, 2020 Meeting, were approved.
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FOURTH ORDER OF BUSINESS

**Acceptance of Audit Committee
Recommendation and Selection of #1
Ranked Firm to Provide Auditing Services**

Mr. Flint: Next you have acceptance of the Audit Committee recommendation and selection of the #1 ranked firm. The Board met as the Audit Committee prior to the Board meeting and ranked Grau & Associates #1 with 100 points. Is there a motion to accept the audit ranking?

On MOTION by Mr. Gorrill, seconded by Mr. Greene, with all in favor, the Audit Committee Recommendation and Selection of the #1 Ranked Firm as Grau & Associates to Provide Auditing Services, was accepted.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Flint: Any Attorney's report, Michelle?

Ms. Rigoni: I do not have anything to report, but I'd be happy to answer any questions.

B. Engineer

Mr. Flint: Rey, anything from you on Engineering?

Mr. Malavè: No, nothing to report.

C. District Manager's Report

i. Balance Sheet and Income Statement

Mr. Flint: The Board has the unaudited financials through August 30th in the agenda package for review. There is no action required. If the Board has any questions we can discuss those.

ii. Ratification of Funding Request #11 - #12

Mr. Flint: You have ratification of funding requests #11 and #12. Those are in your agenda package. Any questions on the Funding Request? Hearing none,

On MOTION by Mr. Greene, seconded by Mr. Gorrill, with all in favor, Funding Requests #11 and #12, were ratified.

SIXTH ORDER OF BUSINESS

Supervisors' Requests

Mr. Flint: Were there any Supervisor requests or anything we need to discuss?

Mr. Greene: I do not have requests myself, anybody else?

Mr. Flint: Hearing none, we will move on to adjournment.

SEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Greene seconded by Mr. Gorrill, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

MINUTES OF MEETING
WESTWOOD/OCC
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Westwood/OCC Community Development District was held Tuesday, September 8, 2020 at 10:00 a.m. via Zoom Teleconference.

Present were:

Randall Greene	Chairman
Duane Owen	
Dutch Holt	
Andrew Gorrill	
Thomas Franklin	
George Flint	
Michelle Rigoni	
Rey Malavè	

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order at 10:00 a.m. Five members were attending constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: There are no members of the public present to provide comment, so we will move on to the next item.

THIRD ORDER OF BUSINESS

**Approval of the Audit Committee Meeting
Minutes of the August 11, 2020**

Mr. Flint: Does the Board have any comments on the August 11, 2020 Audit Committee meeting minutes? Hearing none, I would ask for a motion to approve.

On MOTION by Mr. Holt, seconded by Mr. Greene, with all in favor, the Audit Committee Meeting Minutes of August 11, 2020, were approved.
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FOURTH ORDER OF BUSINESS

**Tally of Audit Committee Member Rankings
and Selection of Auditor**

Mr. Flint: We received three responses to our advertisement letter soliciting proposals for auditing services. You have Berger Toombs, Carr Riggs, and Grau & Associates, and the scoring

sheet is in your agenda. We've also included the pricing that each proposer submitted. We've asked for five years of pricing. We'll need at least a consensus ranking for purposes of the record if the Board members haven't individually filled this ranking sheet out. We'll need to have at least one ranking as a copy for purposes of the record representing the Board's review on this. One way to look at it, is that all three of these companies are well qualified. They are able to do the work. They understand the scope because they do a lot of CDD audits, and they have significant experience. I think from an experience perspective, it's probably Grau with the most Districts, and then I would say Carr Riggs and Berger are probably similar in their experience. Looking at it from that perspective, it may come to pricing. Does any Committee member have a suggestion on the rankings?

Mr. Greene: Who do you recommend George?

Mr. Flint: Well, if you believe they are all equally qualified you could score them somewhat evenly on the ability, experience, and understanding and ability to provide the services. As far as pricing, Grau is the lowest, Berger is the second lowest, and Carr Riggs is the highest.

Mr. Greene: Based on your experience George, Grau is I think is qualified

Mr. Flint: Yes, they are very well qualified. They probably do the most CDD audits out of three firms and their pricing is very competitive.

Mr. Greene: Yes, it's lower compared to the others. It's a pretty good deal.

Mr. Flint: Would the Board be amenable then to scoring the respondents equally on the other four criteria and then differentiating on price?

Mr. Greene: Yes, I would.

Mr. Flint: Okay, then we will go ahead and assign 20 points to all three in each category with the exception of price which we will do 20 for Grau, 19 for Berger, and 18 for Carr Riggs. With those scores, Grau has 100, Berger has 99, and Carr Rigg has 98. Is there a motion from the Committee to adopt those rankings?

On MOTION by Mr. Greene, seconded by Mr. Gorrill, with all in favor, the Audit Committee rankings selecting Grau & Associates as Number 1 ranked firm to Provide Auditing Services, was approved.

FIFTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Greene, seconded by Mr. Gorrill, with all in favor, the Audit Committee meeting was adjourned.

SECTION IV



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

October 7, 2020

Board of Supervisors
Westwood/OCC Community Development District
c/o GMS, LLC
219 E. Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Westwood/OCC Community Development District, Orange County, Florida ("the District") for the fiscal year ended September 30, 2019. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Westwood/OCC Community Development District as of and for the fiscal year ended September 30, 2019. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the 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 the District's RSI in accordance with auditing standards generally accepted in the United States of America. 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 evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to 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. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America 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 the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is 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 an opinion, we may decline to express an opinion or issue a report, or 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 include a paragraph that states (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 District'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 District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the 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.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing 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.

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles 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*. 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. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable 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 U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, (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.

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 taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

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, contracts or grant agreements, or abuse that we report.

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 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.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute 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 abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. 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 generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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 the 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*.

Engagement Administration, Fees, and Other

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

The audit documentation for this engagement is the property of Grau & Associates 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 a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for 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 Grau & Associates 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. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA, LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSOFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$3,000 for the September 30, 2019 audit unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. 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.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. 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.

The District may terminate this agreement, with or without consent, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of termination subject to any offsets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Westwood/OCC Community Development 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 enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

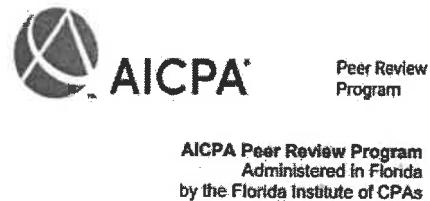
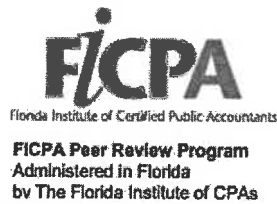
RESPONSE:

This letter correctly sets forth the understanding of Westwood/OCC Community Development District.

By: 

Title: District Manager

Date: 1/27/21



February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
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September 11, 2020

Board of Supervisors
Westwood/OCC Community Development District
c/o GMS - CFL, LLC
219 E. Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Westwood/OCC Community Development District, Orange County, Florida ("the District") for the fiscal year ended September 30, 2020, with the option of four (4) additional one-year renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Westwood/OCC Community Development District as of and for the fiscal year ended September 30, 2020, with the option of four (4) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the 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 the District's RSI in accordance with auditing standards generally accepted in the United States of America. 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 evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to 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. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America 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 the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is 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 an opinion, we may decline to express an opinion or issue a report, or 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 include a paragraph that states (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 District'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 District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the 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.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing 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.

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles 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*. 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. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable 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 U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, (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.

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 taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

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, contracts or grant agreements, or abuse that we report.

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 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.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute 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 abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. 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 generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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 the 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*.

Engagement Administration, Fees, and Other

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

The audit documentation for this engagement is the property of Grau & Associates 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 a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for 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 Grau & Associates 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. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA, LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSOFL.COM, PH: (407) 841-5524.

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$2,800 for the September 30, 2020 unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. The fees for the fiscal years 2021, 2022, 2023, and 2024 will not exceed \$2,900, \$3,000, \$3,100 and \$3,200, respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. 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.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. 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.

The District may terminate this agreement, with or without cause, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of termination subject to any offsets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Westwood/OCC Community Development 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 enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

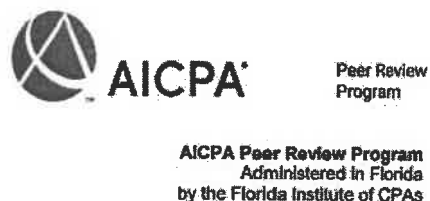
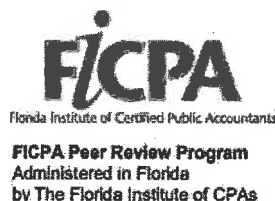
RESPONSE:

This letter correctly sets forth the understanding of Westwood/OCC Community Development District.

By: _____


Title: _____
District Manager

Date: _____
1/27/21



February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,
FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION V

RESOLUTION 2021-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE REMOVAL AND APPOINTMENT OF TREASURER OF THE DISTRICT; PROVIDING FOR THE APPOINTMENT OF ASSISTANT TREASURER; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Westwood/OCC Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated within Orange County, Florida; and

WHEREAS, the Board of Supervisors of the District desires to provide for the removal and appointment of a Treasurer and appointment of an Assistant Treasurer.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT:

Section 1. Jill Burns is appointed Treasurer effective immediately. Effective immediately, the existing Treasurer, Ariel Lovera, is removed.

Section 2. Katie Costa is appointed Assistant Treasurer effective immediately.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 13th DAY OF APRIL, 2021.

**WESTWOOD/OCC COMMUNITY
DEVELOPMENT DISTRICT**

CHAIR/VICE-CHAIR

ATTEST:

SECRETARY/ASSISTANT SECRETARY

SECTION VI



Company ID Number: 1635292

THE E-VERIFY MEMORANDUM OF UNDERSTANDING FOR EMPLOYERS

ARTICLE I PURPOSE AND AUTHORITY

The parties to this agreement are the Department of Homeland Security (DHS) and the Westwood OCC Community Development District (Employer). The purpose of this agreement is to set forth terms and conditions which the Employer will follow while participating in E-Verify.

E-Verify is a program that electronically confirms an employee's eligibility to work in the United States after completion of Form I-9, Employment Eligibility Verification (Form I-9). This Memorandum of Understanding (MOU) explains certain features of the E-Verify program and describes specific responsibilities of the Employer, the Social Security Administration (SSA), and DHS.

Authority for the E-Verify program is found in Title IV, Subtitle A, of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (IIRIRA), Pub. L. 104-208, 110 Stat. 3009, as amended (8 U.S.C. § 1324a note). The Federal Acquisition Regulation (FAR) Subpart 22.18, "Employment Eligibility Verification" and Executive Order 12989, as amended, provide authority for Federal contractors and subcontractors (Federal contractor) to use E-Verify to verify the employment eligibility of certain employees working on Federal contracts.

ARTICLE II RESPONSIBILITIES

A. RESPONSIBILITIES OF THE EMPLOYER

1. The Employer agrees to display the following notices supplied by DHS in a prominent place that is clearly visible to prospective employees and all employees who are to be verified through the system:
 - a. Notice of E-Verify Participation
 - b. Notice of Right to Work
2. The Employer agrees to provide to the SSA and DHS the names, titles, addresses, and telephone numbers of the Employer representatives to be contacted about E-Verify. The Employer also agrees to keep such information current by providing updated information to SSA and DHS whenever the representatives' contact information changes.
3. The Employer agrees to grant E-Verify access only to current employees who need E-Verify access. Employers must promptly terminate an employee's E-Verify access if the employer is separated from the company or no longer needs access to E-Verify.



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4. The Employer agrees to become familiar with and comply with the most recent version of the E-Verify User Manual.
 5. The Employer agrees that any Employer Representative who will create E-Verify cases will complete the E-Verify Tutorial before that individual creates any cases.
 - a. The Employer agrees that all Employer representatives will take the refresher tutorials when prompted by E-Verify in order to continue using E-Verify. Failure to complete a refresher tutorial will prevent the Employer Representative from continued use of E-Verify.
 6. The Employer agrees to comply with current Form I-9 procedures, with two exceptions:
 - a. If an employee presents a "List B" identity document, the Employer agrees to only accept "List B" documents that contain a photo. (List B documents identified in 8 C.F.R. § 274a.2(b)(1)(B)) can be presented during the Form I-9 process to establish identity.) If an employee objects to the photo requirement for religious reasons, the Employer should contact E-Verify at 888-464-4218.
 - b. If an employee presents a DHS Form I-551 (Permanent Resident Card), Form I-766 (Employment Authorization Document), or U.S. Passport or Passport Card to complete Form I-9, the Employer agrees to make a photocopy of the document and to retain the photocopy with the employee's Form I-9. The Employer will use the photocopy to verify the photo and to assist DHS with its review of photo mismatches that employees contest. DHS may in the future designate other documents that activate the photo screening tool.
- Note: Subject only to the exceptions noted previously in this paragraph, employees still retain the right to present any List A, or List B and List C, document(s) to complete the Form I-9.
7. The Employer agrees to record the case verification number on the employee's Form I-9 or to print the screen containing the case verification number and attach it to the employee's Form I-9.
 8. The Employer agrees that, although it participates in E-Verify, the Employer has a responsibility to complete, retain, and make available for inspection Forms I-9 that relate to its employees, or from other requirements of applicable regulations or laws, including the obligation to comply with the antidiscrimination requirements of section 274B of the INA with respect to Form I-9 procedures.
 - a. The following modified requirements are the only exceptions to an Employer's obligation to not employ unauthorized workers and comply with the anti-discrimination provision of the INA: (1) List B identity documents must have photos, as described in paragraph 6 above; (2) When an Employer confirms the identity and employment eligibility of newly hired employee using E-Verify procedures, the Employer establishes a rebuttable presumption that it has not violated section 274A(a)(1)(A) of the Immigration and Nationality Act (INA) with respect to the hiring of that employee; (3) If the Employer receives a final nonconfirmation for an employee, but continues to employ that person, the Employer must notify DHS and the Employer is subject to a civil money penalty between \$550 and \$1,100 for each failure to notify DHS of continued employment following a final nonconfirmation; (4) If the Employer continues to employ an employee after receiving a final nonconfirmation, then the Employer is subject to a rebuttable presumption that it has knowingly

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employed an unauthorized alien in violation of section 274A(a)(1)(A); and (5) no E-Verify participant is civilly or criminally liable under any law for any action taken in good faith based on information provided through the E-Verify.

b. DHS reserves the right to conduct Form I-9 compliance inspections, as well as any other enforcement or compliance activity authorized by law, including site visits, to ensure proper use of E-Verify.

9. The Employer is strictly prohibited from creating an E-Verify case before the employee has been hired, meaning that a firm offer of employment was extended and accepted and Form I-9 was completed. The Employer agrees to create an E-Verify case for new employees within three Employer business days after each employee has been hired (after both Sections 1 and 2 of Form I-9 have been completed), and to complete as many steps of the E-Verify process as are necessary according to the E-Verify User Manual. If E-Verify is temporarily unavailable, the three-day time period will be extended until it is again operational in order to accommodate the Employer's attempting, in good faith, to make inquiries during the period of unavailability.

10. The Employer agrees not to use E-Verify for pre-employment screening of job applicants, in support of any unlawful employment practice, or for any other use that this MOU or the E-Verify User Manual does not authorize.

11. The Employer must use E-Verify for all new employees. The Employer will not verify selectively and will not verify employees hired before the effective date of this MOU. Employers who are Federal contractors may qualify for exceptions to this requirement as described in Article II.B of this MOU.

12. The Employer agrees to follow appropriate procedures (see Article III below) regarding tentative nonconfirmations. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending. Further, when employees contest a tentative nonconfirmation based upon a photo mismatch, the Employer must take additional steps (see Article III.B. below) to contact DHS with information necessary to resolve the challenge.

13. The Employer agrees not to take any adverse action against an employee based upon the employee's perceived employment eligibility status while SSA or DHS is processing the verification request unless the Employer obtains knowledge (as defined in 8 C.F.R. § 274a.1(l)) that the employee is not work authorized. The Employer understands that an initial inability of the SSA or DHS automated verification system to verify work authorization, a tentative nonconfirmation, a case in continuance (indicating the need for additional time for the government to resolve a case), or the finding of a photo mismatch, does not establish, and should not be interpreted as, evidence that the employee is not work authorized. In any of such cases, the employee must be provided a full and fair opportunity to contest the finding, and if he or she does so, the employee may not be terminated or suffer any adverse employment consequences based upon the employee's perceived employment eligibility status



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(including denying, reducing, or extending work hours, delaying or preventing training, requiring an employee to work in poorer conditions, withholding pay, refusing to assign the employee to a Federal contract or other assignment, or otherwise assuming that he or she is unauthorized to work) until and unless secondary verification by SSA or DHS has been completed and a final nonconfirmation has been issued. If the employee does not choose to contest a tentative nonconfirmation or a photo mismatch or if a secondary verification is completed and a final nonconfirmation is issued, then the Employer can find the employee is not work authorized and terminate the employee's employment. Employers or employees with questions about a final nonconfirmation may call E-Verify at 1-888-464-4218 (customer service) or 1-888-897-7781 (worker hotline).

14. The Employer agrees to comply with Title VII of the Civil Rights Act of 1964 and section 274B of the INA as applicable by not discriminating unlawfully against any individual in hiring, firing, employment eligibility verification, or recruitment or referral practices because of his or her national origin or citizenship status, or by committing discriminatory documentary practices. The Employer understands that such illegal practices can include selective verification or use of E-Verify except as provided in part D below, or discharging or refusing to hire employees because they appear or sound "foreign" or have received tentative nonconfirmations. The Employer further understands that any violation of the immigration-related unfair employment practices provisions in section 274B of the INA could subject the Employer to civil penalties, back pay awards, and other sanctions, and violations of Title VII could subject the Employer to back pay awards, compensatory and punitive damages. Violations of either section 274B of the INA or Title VII may also lead to the termination of its participation in E-Verify. If the Employer has any questions relating to the anti-discrimination provision, it should contact OSC at 1-800-255-8155 or 1-800-237-2515 (TDD).

15. The Employer agrees that it will use the information it receives from E-Verify only to confirm the employment eligibility of employees as authorized by this MOU. The Employer agrees that it will safeguard this information, and means of access to it (such as PINS and passwords), to ensure that it is not used for any other purpose and as necessary to protect its confidentiality, including ensuring that it is not disseminated to any person other than employees of the Employer who are authorized to perform the Employer's responsibilities under this MOU, except for such dissemination as may be authorized in advance by SSA or DHS for legitimate purposes.

16. The Employer agrees to notify DHS immediately in the event of a breach of personal information. Breaches are defined as loss of control or unauthorized access to E-Verify personal data. All suspected or confirmed breaches should be reported by calling 1-888-464-4218 or via email at E-Verify@dhs.gov. Please use "Privacy Incident – Password" in the subject line of your email when sending a breach report to E-Verify.

17. The Employer acknowledges that the information it receives from SSA is governed by the Privacy Act (5 U.S.C. § 552a(i)(1) and (3)) and the Social Security Act (42 U.S.C. 1306(a)). Any person who obtains this information under false pretenses or uses it for any purpose other than as provided for in this MOU may be subject to criminal penalties.

18. The Employer agrees to cooperate with DHS and SSA in their compliance monitoring and evaluation of E-Verify, which includes permitting DHS, SSA, their contractors and other agents, upon

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reasonable notice, to review Forms I-9 and other employment records and to interview it and its employees regarding the Employer's use of E-Verify, and to respond in a prompt and accurate manner to DHS requests for information relating to their participation in E-Verify.

19. The Employer shall not make any false or unauthorized claims or references about its participation in E-Verify on its website, in advertising materials, or other media. The Employer shall not describe its services as federally-approved, federally-certified, or federally-recognized, or use language with a similar intent on its website or other materials provided to the public. Entering into this MOU does not mean that E-Verify endorses or authorizes your E-Verify services and any claim to that effect is false.

20. The Employer shall not state in its website or other public documents that any language used therein has been provided or approved by DHS, USCIS or the Verification Division, without first obtaining the prior written consent of DHS.

21. The Employer agrees that E-Verify trademarks and logos may be used only under license by DHS/USCIS (see [M-795 \(Web\)](#)) and, other than pursuant to the specific terms of such license, may not be used in any manner that might imply that the Employer's services, products, websites, or publications are sponsored by, endorsed by, licensed by, or affiliated with DHS, USCIS, or E-Verify.

22. The Employer understands that if it uses E-Verify procedures for any purpose other than as authorized by this MOU, the Employer may be subject to appropriate legal action and termination of its participation in E-Verify according to this MOU.

B. RESPONSIBILITIES OF FEDERAL CONTRACTORS

1. If the Employer is a Federal contractor with the FAR E-Verify clause subject to the employment verification terms in Subpart 22.18 of the FAR, it will become familiar with and comply with the most current version of the E-Verify User Manual for Federal Contractors as well as the E-Verify Supplemental Guide for Federal Contractors.

2. In addition to the responsibilities of every employer outlined in this MOU, the Employer understands that if it is a Federal contractor subject to the employment verification terms in Subpart 22.18 of the FAR it must verify the employment eligibility of any "employee assigned to the contract" (as defined in FAR 22.1801). Once an employee has been verified through E-Verify by the Employer, the Employer may not create a second case for the employee through E-Verify.

a. An Employer that is not enrolled in E-Verify as a Federal contractor at the time of a contract award must enroll as a Federal contractor in the E-Verify program within 30 calendar days of contract award and, within 90 days of enrollment, begin to verify employment eligibility of new hires using E-Verify. The Employer must verify those employees who are working in the United States, whether or not they are assigned to the contract. Once the Employer begins verifying new hires, such verification of new hires must be initiated within three business days after the hire date. Once enrolled in E-Verify as a Federal contractor, the Employer must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

b. Employers enrolled in E-Verify as a Federal contractor for 90 days or more at the time of a contract award must use E-Verify to begin verification of employment eligibility for new hires of the Employer who are working in the United States, whether or not assigned to the contract, within three business days after the date of hire. If the Employer is enrolled in E-Verify as a Federal contractor for 90 calendar days or less at the time of contract award, the Employer must, within 90 days of enrollment, begin to use E-Verify to initiate verification of new hires of the contractor who are working in the United States, whether or not assigned to the contract. Such verification of new hires must be initiated within three business days after the date of hire. An Employer enrolled as a Federal contractor in E-Verify must begin verification of each employee assigned to the contract within 90 calendar days after date of contract award or within 30 days after assignment to the contract, whichever is later.

c. Federal contractors that are institutions of higher education (as defined at 20 U.S.C. 1001(a)), state or local governments, governments of Federally recognized Indian tribes, or sureties performing under a takeover agreement entered into with a Federal agency under a performance bond may choose to only verify new and existing employees assigned to the Federal contract. Such Federal contractors may, however, elect to verify all new hires, and/or all existing employees hired after November 6, 1986. Employers in this category must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

d. Upon enrollment, Employers who are Federal contractors may elect to verify employment eligibility of all existing employees working in the United States who were hired after November 6, 1986, instead of verifying only those employees assigned to a covered Federal contract. After enrollment, Employers must elect to verify existing staff following DHS procedures and begin E-Verify verification of all existing employees within 180 days after the election.

e. The Employer may use a previously completed Form I-9 as the basis for creating an E-Verify case for an employee assigned to a contract as long as:

- i. That Form I-9 is complete (including the SSN) and complies with Article II.A.6,
- ii. The employee's work authorization has not expired, and
- iii. The Employer has reviewed the Form I-9 information either in person or in communications with the employee to ensure that the employee's Section 1, Form I-9 attestation has not changed (including, but not limited to, a lawful permanent resident alien having become a naturalized U.S. citizen).

f. The Employer shall complete a new Form I-9 consistent with Article II.A.6 or update the previous Form I-9 to provide the necessary information if:

- i. The Employer cannot determine that Form I-9 complies with Article II.A.6,
- ii. The employee's basis for work authorization as attested in Section 1 has expired or changed, or
- iii. The Form I-9 contains no SSN or is otherwise incomplete.

Note: If Section 1 of Form I-9 is otherwise valid and up-to-date and the form otherwise complies with

Company ID Number: 1635292

Article II.C.5, but reflects documentation (such as a U.S. passport or Form I-551) that expired after completing Form I-9, the Employer shall not require the production of additional documentation, or use the photo screening tool described in Article II.A.5, subject to any additional or superseding instructions that may be provided on this subject in the E-Verify User Manual.

g. The Employer agrees not to require a second verification using E-Verify of any assigned employee who has previously been verified as a newly hired employee under this MOU or to authorize verification of any existing employee by any Employer that is not a Federal contractor based on this Article.

3. The Employer understands that if it is a Federal contractor, its compliance with this MOU is a performance requirement under the terms of the Federal contract or subcontract, and the Employer consents to the release of information relating to compliance with its verification responsibilities under this MOU to contracting officers or other officials authorized to review the Employer's compliance with Federal contracting requirements.

C. RESPONSIBILITIES OF SSA

1. SSA agrees to allow DHS to compare data provided by the Employer against SSA's database. SSA sends DHS confirmation that the data sent either matches or does not match the information in SSA's database.

2. SSA agrees to safeguard the information the Employer provides through E-Verify procedures. SSA also agrees to limit access to such information, as is appropriate by law, to individuals responsible for the verification of Social Security numbers or responsible for evaluation of E-Verify or such other persons or entities who may be authorized by SSA as governed by the Privacy Act (5 U.S.C. § 552a), the Social Security Act (42 U.S.C. 1306(a)), and SSA regulations (20 CFR Part 401).

3. SSA agrees to provide case results from its database within three Federal Government work days of the initial inquiry. E-Verify provides the information to the Employer.

4. SSA agrees to update SSA records as necessary if the employee who contests the SSA tentative nonconfirmation visits an SSA field office and provides the required evidence. If the employee visits an SSA field office within the eight Federal Government work days from the date of referral to SSA, SSA agrees to update SSA records, if appropriate, within the eight-day period unless SSA determines that more than eight days may be necessary. In such cases, SSA will provide additional instructions to the employee. If the employee does not visit SSA in the time allowed, E-Verify may provide a final nonconfirmation to the employer.

Note: If an Employer experiences technical problems, or has a policy question, the employer should contact E-Verify at 1-888-464-4218.

D. RESPONSIBILITIES OF DHS

1. DHS agrees to provide the Employer with selected data from DHS databases to enable the Employer to conduct, to the extent authorized by this MOU:

a. Automated verification checks on alien employees by electronic means, and



Company ID Number: 1635292

- b. Photo verification checks (when available) on employees.
2. DHS agrees to assist the Employer with operational problems associated with the Employer's participation in E-Verify. DHS agrees to provide the Employer names, titles, addresses, and telephone numbers of DHS representatives to be contacted during the E-Verify process.
3. DHS agrees to provide to the Employer with access to E-Verify training materials as well as an E-Verify User Manual that contain instructions on E-Verify policies, procedures, and requirements for both SSA and DHS, including restrictions on the use of E-Verify.
4. DHS agrees to train Employers on all important changes made to E-Verify through the use of mandatory refresher tutorials and updates to the E-Verify User Manual. Even without changes to E-Verify, DHS reserves the right to require employers to take mandatory refresher tutorials.
5. DHS agrees to provide to the Employer a notice, which indicates the Employer's participation in E-Verify. DHS also agrees to provide to the Employer anti-discrimination notices issued by the Office of Special Counsel for Immigration-Related Unfair Employment Practices (OSC), Civil Rights Division, U.S. Department of Justice.
6. DHS agrees to issue each of the Employer's E-Verify users a unique user identification number and password that permits them to log in to E-Verify.
7. DHS agrees to safeguard the information the Employer provides, and to limit access to such information to individuals responsible for the verification process, for evaluation of E-Verify, or to such other persons or entities as may be authorized by applicable law. Information will be used only to verify the accuracy of Social Security numbers and employment eligibility, to enforce the INA and Federal criminal laws, and to administer Federal contracting requirements.
8. DHS agrees to provide a means of automated verification that provides (in conjunction with SSA verification procedures) confirmation or tentative nonconfirmation of employees' employment eligibility within three Federal Government work days of the initial inquiry.
9. DHS agrees to provide a means of secondary verification (including updating DHS records) for employees who contest DHS tentative nonconfirmations and photo mismatch tentative nonconfirmations. This provides final confirmation or nonconfirmation of the employees' employment eligibility within 10 Federal Government work days of the date of referral to DHS, unless DHS determines that more than 10 days may be necessary. In such cases, DHS will provide additional verification instructions.

ARTICLE III

REFERRAL OF INDIVIDUALS TO SSA AND DHS

A. REFERRAL TO SSA

1. If the Employer receives a tentative nonconfirmation issued by SSA, the Employer must print the notice as directed by E-Verify. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify

Company ID Number: 1635292

case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. After a tentative nonconfirmation, the Employer will refer employees to SSA field offices only as directed by E-Verify. The Employer must record the case verification number, review the employee information submitted to E-Verify to identify any errors, and find out whether the employee contests the tentative nonconfirmation. The Employer will transmit the Social Security number, or any other corrected employee information that SSA requests, to SSA for verification again if this review indicates a need to do so.

4. The Employer will instruct the employee to visit an SSA office within eight Federal Government work days. SSA will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

5. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

6. The Employer agrees not to ask the employee to obtain a printout from the Social Security Administration number database (the Numident) or other written verification of the SSN from the SSA.

B. REFERRAL TO DHS

1. If the Employer receives a tentative nonconfirmation issued by DHS, the Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. The Employer agrees to refer individuals to DHS only when the employee chooses to contest a tentative nonconfirmation.

4. If the employee contests a tentative nonconfirmation issued by DHS, the Employer will instruct the

Company ID Number: 1635292

employee to contact DHS through its toll-free hotline (as found on the referral letter) within eight Federal Government work days.

5. If the Employer finds a photo mismatch, the Employer must provide the photo mismatch tentative nonconfirmation notice and follow the instructions outlined in paragraph 1 of this section for tentative nonconfirmations, generally.

6. The Employer agrees that if an employee contests a tentative nonconfirmation based upon a photo mismatch, the Employer will send a copy of the employee's Form I-551, Form I-766, U.S. Passport, or passport card to DHS for review by:

- a. Scanning and uploading the document, or
- b. Sending a photocopy of the document by express mail (furnished and paid for by the employer).

7. The Employer understands that if it cannot determine whether there is a photo match/mismatch, the Employer must forward the employee's documentation to DHS as described in the preceding paragraph. The Employer agrees to resolve the case as specified by the DHS representative who will determine the photo match or mismatch.

8. DHS will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

9. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

ARTICLE IV SERVICE PROVISIONS

A. NO SERVICE FEES

1. SSA and DHS will not charge the Employer for verification services performed under this MOU. The Employer is responsible for providing equipment needed to make inquiries. To access E-Verify, an Employer will need a personal computer with Internet access.

ARTICLE V MODIFICATION AND TERMINATION

A. MODIFICATION

1. This MOU is effective upon the signature of all parties and shall continue in effect for as long as the SSA and DHS operates the E-Verify program unless modified in writing by the mutual consent of all parties.

2. Any and all E-Verify system enhancements by DHS or SSA, including but not limited to E-Verify checking against additional data sources and instituting new verification policies or procedures, will be covered under this MOU and will not cause the need for a supplemental MOU that outlines these changes.

B. TERMINATION

1. The Employer may terminate this MOU and its participation in E-Verify at any time upon 30 days prior written notice to the other parties.
2. Notwithstanding Article V, part A of this MOU, DHS may terminate this MOU, and thereby the Employer's participation in E-Verify, with or without notice at any time if deemed necessary because of the requirements of law or policy, or upon a determination by SSA or DHS that there has been a breach of system integrity or security by the Employer, or a failure on the part of the Employer to comply with established E-Verify procedures and/or legal requirements. The Employer understands that if it is a Federal contractor, termination of this MOU by any party for any reason may negatively affect the performance of its contractual responsibilities. Similarly, the Employer understands that if it is in a state where E-Verify is mandatory, termination of this by any party MOU may negatively affect the Employer's business.
3. An Employer that is a Federal contractor may terminate this MOU when the Federal contract that requires its participation in E-Verify is terminated or completed. In such cases, the Federal contractor must provide written notice to DHS. If an Employer that is a Federal contractor fails to provide such notice, then that Employer will remain an E-Verify participant, will remain bound by the terms of this MOU that apply to non-Federal contractor participants, and will be required to use the E-Verify procedures to verify the employment eligibility of all newly hired employees.
4. The Employer agrees that E-Verify is not liable for any losses, financial or otherwise, if the Employer is terminated from E-Verify.

ARTICLE VI PARTIES

- A. Some or all SSA and DHS responsibilities under this MOU may be performed by contractor(s), and SSA and DHS may adjust verification responsibilities between each other as necessary. By separate agreement with DHS, SSA has agreed to perform its responsibilities as described in this MOU.
- B. Nothing in this MOU is intended, or should be construed, to create any right or benefit, substantive or procedural, enforceable at law by any third party against the United States, its agencies, officers, or employees, or against the Employer, its agents, officers, or employees.
- C. The Employer may not assign, directly or indirectly, whether by operation of law, change of control or merger, all or any part of its rights or obligations under this MOU without the prior written consent of DHS, which consent shall not be unreasonably withheld or delayed. Any attempt to sublicense, assign, or transfer any of the rights, duties, or obligations herein is void.
- D. Each party shall be solely responsible for defending any claim or action against it arising out of or related to E-Verify or this MOU, whether civil or criminal, and for any liability wherefrom, including (but not limited to) any dispute between the Employer and any other person or entity regarding the applicability of Section 403(d) of IIRIRA to any action taken or allegedly taken by the Employer.
- E. The Employer understands that its participation in E-Verify is not confidential information and may be disclosed as authorized or required by law and DHS or SSA policy, including but not limited to,

Company ID Number: 1635292

Congressional oversight, E-Verify publicity and media inquiries, determinations of compliance with Federal contractual requirements, and responses to inquiries under the Freedom of Information Act (FOIA).

F. The individuals whose signatures appear below represent that they are authorized to enter into this MOU on behalf of the Employer and DHS respectively. The Employer understands that any inaccurate statement, representation, data or other information provided to DHS may subject the Employer, its subcontractors, its employees, or its representatives to: (1) prosecution for false statements pursuant to 18 U.S.C. 1001 and/or; (2) immediate termination of its MOU and/or; (3) possible debarment or suspension.

G. The foregoing constitutes the full agreement on this subject between DHS and the Employer.

To be accepted as an E-Verify participant, you should only sign the Employer's Section of the signature page. If you have any questions, contact E-Verify at 1-888-464-4218.



Company ID Number: 1635292

Approved by:

Employer Westwood OCC Community Development District	
Name (Please Type or Print) Darren De Santis	Title
Signature Electronically Signed	Date 01/28/2021
Department of Homeland Security – Verification Division	
Name (Please Type or Print) USCIS Verification Division	Title
Signature Electronically Signed	Date 01/28/2021

Company ID Number: 1635292

Information Required for the E-Verify Program	
Information relating to your Company:	
Company Name	Westwood OCC Community Development District
Company Facility Address	219 E. Livingston St Orlando, FL 32801
Company Alternate Address	
County or Parish	ORANGE
Employer Identification Number	843085140
North American Industry Classification Systems Code	925
Parent Company	
Number of Employees	1 to 4
Number of Sites Verified for	1

Company ID Number: 1635292

Are you verifying for more than 1 site? If yes, please provide the number of sites verified for in each State:

FLORIDA

1 site(s)



Company ID Number: 1635292

Information relating to the Program Administrator(s) for your Company on policy questions or operational problems:

Name Kelly Adams
Phone Number (865) 717 - 7700
Fax Number
Email Address kadams@gmstnn.com

Name Darren A De Santis
Phone Number (954) 721 - 8681 ext. 208
Fax Number
Email Address ddesantis@gmssf.com

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SECTION VII

RESOLUTION 2021-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT APPROVING THE PROPOSED BUDGET FOR FISCAL YEAR 2021/2022 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW AND PROVIDING FOR A SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Westwood/OCC Community Development District (the “District”) was established by Ordinance No. 2021-10, adopted by the County Commission of Orange County, Florida, effective as of July 23, 2019; and

WHEREAS, the District Manager has prepared and submitted to the Board of Supervisors of the Westwood/OCC Community Development District (the “Board”) the proposed budget for Fiscal Year 2021/2022, which commences on October 1, 2021 and concludes September 30, 2022; and

WHEREAS, the Board has considered the proposed budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT:

1. PROPOSED BUDGET APPROVED. The proposed budget prepared by the District Manager for Fiscal Year 2021/2022 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said proposed budget.

2. SETTING A PUBLIC HEARING. A public hearing on said approved proposed budget is hereby declared and set for the following date, hour and location:

DATE: July 13, 2021

HOUR: 10:00 AM

LOCATION: Offices of GMS-CF, LLC
219 E. Livingston Street
Orlando, FL 32801

3. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENTS. The District Manager is hereby directed to submit a copy of the Proposed Budget to Orange County at least 60 days prior to the hearing set above.

4. POSTING OF PROPOSED BUDGET. In accordance with section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two (2) days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. PUBLICATION OF NOTICE. Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 13th day of April, 2021.

ATTEST:

**WESTWOOD/OCC COMMUNITY
DEVELOPMENT DISTRICT**

Assistant Secretary/Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2021/2022 Proposed Budget

Exhibit A
FY 2021/2022 Proposed Budget

[See attached]

Westwood OCC
Community Development District

Proposed Budget
FY2022



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1 General Fund

2-4 General Fund Narrative

Westwood/OCC
Community Development District

**Fiscal Year 2022
General Fund**

	Adopted Budget FY2021	Actual Thru 2/28/21	Projected Next 7 Months	Total Thru 9/30/21	Proposed Budget FY2022
<u>Revenues</u>					
Developer Contributions	\$105,718	\$18,220	\$57,004	\$75,224	\$104,019
Total Revenues	\$105,718	\$18,220	\$57,004	\$75,224	\$104,019
<u>Expenditures</u>					
<u>Administrative</u>					
Supervisor Fees	\$12,000	\$0	\$7,000	\$7,000	\$12,000
FICA Expense	\$918	\$0	\$168	\$168	\$918
Engineering	\$12,000	\$0	\$5,000	\$5,000	\$12,000
Attorney	\$25,000	\$225	\$14,583	\$14,808	\$25,000
Annual Audit	\$5,000	\$0	\$2,800	\$2,800	\$2,900
Management Fees	\$35,000	\$14,583	\$20,417	\$35,000	\$35,000
Information Technology	\$800	\$500	\$300	\$800	\$800
Website Maintenance	\$400	\$0	\$400	\$400	\$400
Telephone	\$300	\$0	\$50	\$50	\$300
Postage	\$1,000	\$78	\$83	\$161	\$1,000
Printing & Binding	\$1,000	\$23	\$73	\$96	\$1,000
Insurance	\$5,500	\$5,251	\$0	\$5,251	\$5,776
Legal Advertising	\$5,000	\$0	\$2,473	\$2,473	\$5,000
Other Current Charges	\$1,000	\$0	\$1,000	\$1,000	\$1,600
Office Supplies	\$625	\$16	\$25	\$41	\$150
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Total Expenditures	\$105,718	\$20,852	\$54,372	\$75,224	\$104,019
Excess Revenues/(Expenditures)	\$0	(\$2,632)	\$2,632	\$0	\$0

Westwood/OCC
Community Development District
GENERAL FUND BUDGET

REVENUES:

Developer Contributions

The District will enter into a Funding Agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

EXPENDITURES:

Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings. The amount is based on 5 supervisors attending 12 meetings during the fiscal year.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

Engineering

The District's engineer, Dewberry Engineers, Inc., will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review of invoices and requisitions, preparation and review of contract specifications and bid documents, and various projects assigned as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, Hopping, Green & Sams, will be providing general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation and review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Westwood/OCC
Community Development District
GENERAL FUND BUDGET

Management Fees

The District has contracted with Governmental Management Services-Central Florida, LLC to provide Management, Accounting and Recording Secretary Services for the District. The services include, but not limited to, recording and transcription of board meetings, budget preparation, all financial reporting, annual audit, etc.

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Description	Annually
Information Technology (GMS)	\$800
Website Maintenance (GMS)	<u>\$400</u>
Total	\$1,200

Telephone

Telephone and fax machine.

Postage

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Insurance

The District's general liability and public officials liability insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Legal Advertising

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

Westwood/OCC
Community Development District
GENERAL FUND BUDGET

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Miscellaneous office supplies.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

SECTION VIII

SECTION A

SECTION 1

Hopping Green & Sams

Attorneys and Counselors

March 1, 2021

RECEIVED

MAR 04 2021

Westwood/OCC Community Development District
c/o George Flint, District Manager
Governmental Management Services-Central Florida
219 East Livingston Street
Orlando, Florida 32801

BY: _____

Re: Westwood/OCC Community Development District

Dear George:

The fee agreement in place between our firm and the District contemplates adjustments to the hourly rates from time to time after an annual evaluation by our firm. Our firm is respectfully submitting this notification to increase our standard hourly rates. My hourly rate is proposed to adjust from \$375 to \$395, which is an increase of \$20 per hour. The hourly rate for associates most likely to provide services to the District is proposed to range from \$265-\$285. The rate for paralegal services will increase from \$145 to \$160. These new rates are proposed to take effect on April 1, 2021.

As always, we will continue to implement cost-effective strategies to minimize legal expenses for the District while at the same time providing thoughtful and comprehensive services.

If you have any questions, please feel free to give me a call. We thank you for the opportunity to be of service.

Sincerely,

/s/ Michael C. Eckert

Michael C. Eckert

MCE:lk

cc: Randall Greene, Chairman

SECTION C

SECTION 1

Westwood/OCC
Community Development District

Unaudited Financial Reporting
February 28, 2021



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1	<hr/>	<u>Balance Sheet</u>
2	<hr/>	<u>General Fund</u>
3	<hr/>	<u>Month To Month</u>

Westwood/OCC
Community Development District
Combined Balance Sheet
February 28, 2021

	<i>General Fund</i>	<i>Total Governmental Funds</i>
Assets:		
Cash	\$ 6,918	\$ 6,918
Due From Developer	\$ 6,259	\$ 6,259
Total Assets	\$ 13,176	\$ 13,176
Liabilities:		
Accounts Payable	\$ 9,277	\$ 9,277
Deferred Revenue	\$ -	\$ -
Total Liabilities	\$ 9,277	\$ 9,277
Fund Balances:		
Unassigned	\$ 3,900	\$ 3,900
Total Fund Balances	\$ 3,900	\$ 3,900
Total Liabilities & Fund Equity	\$ 13,176	\$ 13,176

Westwood/OCC
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2021

	Adopted Budget	Prorated Budget Thru 02/28/21	Actual Thru 02/28/21	Variance
Revenues:				
Developer Contributions	\$ 105,718	\$ 18,220	\$ 18,220	\$ -
Total Revenues	\$ 105,718	\$ 18,220	\$ 18,220	\$ -
Expenditures:				
General & Administrative:				
Supervisor Fees	\$ 12,000	\$ 5,000	\$ -	\$ 5,000
FICA Expense	\$ 918	\$ 383	\$ -	\$ 383
Engineering	\$ 12,000	\$ 5,000	\$ -	\$ 5,000
Attorney	\$ 25,000	\$ 10,417	\$ 225	\$ 10,192
Annual Audit	\$ 5,000	\$ -	\$ -	\$ -
Management Fees	\$ 35,000	\$ 14,583	\$ 14,583	\$ -
Information Technology	\$ 800	\$ 333	\$ 500	\$ (167)
Website Maintenance	\$ 400	\$ 167	\$ -	\$ 167
Telephone	\$ 300	\$ 125	\$ -	\$ 125
Postage	\$ 1,000	\$ 417	\$ 78	\$ 338
Printing & Binding	\$ 1,000	\$ 417	\$ 23	\$ 393
Insurance	\$ 5,500	\$ 5,500	\$ 5,251	\$ 249
Legal Advertising	\$ 5,000	\$ 2,083	\$ -	\$ 2,083
Other Current Charges	\$ 1,000	\$ 417	\$ -	\$ 417
Office Supplies	\$ 625	\$ 260	\$ 16	\$ 245
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 105,718	\$ 45,276	\$ 20,852	\$ 24,425
Total Expenditures	\$ 105,718	\$ 45,276	\$ 20,852	\$ 24,425
Excess Revenues (Expenditures)	\$ -		\$ (2,632)	
Fund Balance - Beginning	\$ -		\$ 6,532	
Fund Balance - Ending	\$ -		\$ 3,900	

Westwood/OCC
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	\$ 11,961	\$ -	\$ -	\$ 6,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,220
Total Revenues	\$ 11,961	\$ -	\$ -	\$ 6,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,220
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 150	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,583
Information Technology	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 63	\$ 14	\$ -	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78
Printing & Binding	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23
Insurance	\$ 5,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,251
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 15	\$ 0	\$ -	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 8,694	\$ 3,106	\$ 3,017	\$ 3,017	\$ 3,018	\$ 3,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,852
Total O&M Expenses:													
Total Expenditures	\$ 8,694	\$ 3,106	\$ 3,017	\$ 3,017	\$ 3,018	\$ 3,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,852
Excess Revenues (Expenditures)	\$ 3,267	\$ (3,106)	\$ (3,017)	\$ 3,242	\$ (3,018)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,632)

SECTION 2

Westwood/OCC
Community Development District

FY20 Funding Request #13
September 18, 2020

Payee		General Fund	
1	Governmental Management Services-CF, LLC Inv# 17 - Management Fees - September 2020	\$	3,131.40
2	Hopping, Green & Sams Inv# 117223 - General Counsel - August 2020	\$	344.91
3	Orlando Sentinel Inv# 024703793000 - Notice of Audit Committee Meeting - August 2020	\$	463.93
	Inv# 024703793000 - Notice of RFP Annual Audit Services - August 2020	\$	211.25
		\$	4,151.49
		Total:	\$ 4,151.49

Please make check payable to:

Westwood/OCC Community Development District
1408 Hamlin Avenue, Unit E
St. Cloud, FL 34771

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 17
Invoice Date: 9/1/20
Due Date: 9/1/20
Case:
P.O. Number:

Bill To:

Westwood OCC CDD
219 E. Livingston St.
Orlando, FL 32801

Description	#/Hrs	Hours/Qty	Rate	Amount
Management Fees - September 2020	310.5334		2,916.67	2,916.67
Information Technology - September 2020	351		100.00	100.00
Office Supplies	51		0.18	0.18
Postage	42		74.47	74.47
Copies	423		33.60	33.60
Telephone	41		6.48	6.48
Total				\$3,131.40
Payments/Credits				\$0.00
Balance Due				\$3,131.40

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

RECEIVED

SEP 18 2020

===== STATEMENT =====

September 18, 2020

Westwood/OCC CDD
Governmental Management Services-Central FL, LLC
c/o George Flint
1408 Hamlin Avenue, Unit E
St. Cloud, FL 34771

Bill Number 117223
Billed through 08/31/2020

General Counsel

WOCDD 00001 MCE

FOR PROFESSIONAL SERVICES RENDERED

08/06/20	MCE	Review agenda package; prepare for board meeting.	0.30 hrs
08/06/20	APA	Analyze agenda package; prepare agenda memorandum.	0.80 hrs
08/11/20	MCE	Prepare for and attend board meeting and audit committee meeting.	0.30 hrs
Total fees for this matter			\$341.00

MATTER SUMMARY

Papp, Annie M. - Paralegal	0.80 hrs	145 /hr	\$116.00
Eckert, Michael C.	0.60 hrs	375 /hr	\$225.00

TOTAL FEES	\$341.00
INTEREST CHARGE ON PAST DUE BALANCE	\$3.91

TOTAL CHARGES FOR THIS MATTER	\$344.91
--------------------------------------	-----------------

BILLING SUMMARY

Papp, Annie M. - Paralegal	0.80 hrs	145 /hr	\$116.00
Eckert, Michael C.	0.60 hrs	375 /hr	\$225.00

TOTAL FEES	\$341.00
INTEREST CHARGE ON PAST DUE BALANCE	\$3.91

TOTAL CHARGES FOR THIS BILL	\$344.91
------------------------------------	-----------------

Please include the bill number with your payment.

Invoice & Summary

Billed Account Name: Westwood/Occ Cdd
Billed Account Number: CU80057447
Invoice Number: 024703793000
Amount: \$2,072.00
Billing Period: 08/01/20 - 08/31/20
Due Date: 09/30/20

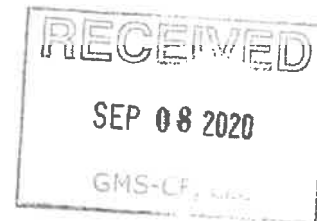


INVOICE/SUMMARY

Page 1 of 2

Invoice & Summary Details

Date	Invoice Reference #	Description	Ad Size/Units	Rate	Gross Amount	Total
		Balance Forward				1,396.82
✓ 08/04/20	OSC24703793	Classified Listings, Online Audit Committee Mtng 8/11/2020 6735058	#2 310 513.48			463.93
✓ 08/19/20	OSC24703793	Classified Listings, Online REQUEST FOR PROPOSALS FOR ANNUAL AUDIT S 6745544				211.25
		Total Current Advertising				675.18



Total: \$2,072.00

Account Summary

Current	1-30	31-60	61-90	91+	Unapplied Amount
2,072.00	0.00	0.00	0.00	0.00	0.00



Please detach and return this portion with your payment.

Remittance Section

Billed Period: 08/01/20 - 08/31/20
Billed Account Name: Westwood/Occ Cdd
Billed Account Number: CU80057447
Invoice Number: 024703793000

Return Service Requested

2514001669 PRESORT 1699 1 MB 0.438 P1C8
WESTWOOD/OCC CDD
STACIE VANDERBILT
219 E. LIVINGSTON STREET STE 320
ORLANDO FL 32801-1508

For questions regarding this billing, or change of address notification, please contact Customer Care:

Orlando Sentinel
PO Box 100608
Atlanta, GA 30384-0608



08005744708005744703024703793 00067518 00207200 6

Orlando Sentinel

Published Daily
ORANGE County, Florida

Sold To:
Westwood/OCC CDD - CU80057447
219 E. Livingston Street
Orlando, FL, 32801

Bill To:
Westwood/OCC CDD - CU80057447
219 E. Livingston Street
Orlando, FL, 32801

State Of Illinois
County Of Cook

Before the undersigned authority personally appeared
Jeremy Gates, who on oath says that he or she is an Advertising
Representative of the ORLANDO SENTINEL, a DAILY newspaper
published at the ORLANDO SENTINEL in ORANGE County, Florida;
that the attached copy of advertisement, being a Legal Notice in the matter
of 11150-Public Hearing Notice, In the matter of Audit Committee Mtng
8/11/2020 was published in said newspaper in the issues of Aug 04, 2020.

Affiant further says that the said ORLANDO SENTINEL is a newspaper
Published in said ORANGE County, Florida, and that the said newspaper
has heretofore been continuously published in said ORANGE County,
Florida, each day and has been entered as periodicals matter at the post
office in ORANGE County, Florida, in said ORANGE County, Florida, for
a period of one year next preceding the first publication of the attached
copy of advertisement; and affiant further says that he or she has neither
paid nor promised any person, firm or corporation any discount, rebate,
commission or refund for the purpose of securing this advertisement for
publication in the said newspaper.

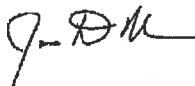


Jeremy Gates

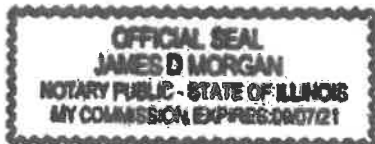
Signature of Affiant

Name of Affiant

Sworn to and subscribed before me on this 6 day of August, 2020,
by above Affiant, who is personally known to me (X) or who has produced identification ().



Signature of Notary Public



Name of Notary, Typed, Printed, or Stamped

6735058

Orlando Sentinel

NOTICE OF MEETING WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT AUDIT COMMITTEE

The Westwood/OCC Community Development District Audit Committee will meet on Tuesday, August 11, 2020, at 10:00 AM to be conducted by the following means of communications media technology: Zoom Video Communications (URL: zoom.us).

Currently there is in place federal, state, and local emergency declarations ("Declarations"). In the event the Declarations remain in effect and if future orders or declarations so authorize, the meeting will be conducted remotely, using communications media technology pursuant to Executive Orders 20-52 and 20-69 issued by Governor DeSantis on March 9, 2020, and March 20, 2020 (as extended by Executive Order 20-112, 20-123, 20-139, 20-150 and 20-179), as such orders may be extended, respectively, and pursuant to Section 120.54(5)(b)2, Florida Statutes. If conditions allow the meeting to occur in person, the meeting will be held at the Offices of GMS-CF, LLC, 219 E. Livingston Street, Orlando, FL 32801. Information regarding participation in any remote hearing may be found at the District's website www.westwoodocc.com or by contacting the District Manager at 407-841-5524.

While it may be necessary to hold the above referenced meeting utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. To that end, anyone wishing to listen to and/or participate in the meeting can do so telephonically at (646) 876-9923 and when prompted, enter meeting ID: 935 7148 0940 or via computer at <https://zoom.us/j/93571480940>. Participants are strongly encouraged to submit questions and comments to the District Manager's Office at gflint@gmscf.com, or by calling (407) 841-5524 by Monday, August 10, 2020 at 5:00 p.m. In advance of the meeting to facilitate the Board's consideration of such questions and comments during the meeting.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. This meeting may be continued to a date, time, and place to be specified on the record at the meeting.

Any person requiring special accommodations in order to access and participate in the meeting and

Orlando Sentinel

public hearing because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY)/1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

George S. Flint
District Manager
Governmental Management
Services - Central Florida, LLC

OS6735058

8/4/2020

6735058

Orlando Sentinel

Published Daily
ORANGE County, Florida

Sold To:
Westwood/OCC CDD - CU80057447
219 E. Livingston Street
Orlando, FL, 32801

Bill To:
Westwood/OCC CDD - CU80057447
219 E. Livingston Street
Orlando, FL, 32801

State Of Illinois
County Of Cook

Before the undersigned authority personally appeared
Jeremy Gates, who on oath says that he or she is an Advertising
Representative of the ORLANDO SENTINEL, a DAILY newspaper
published at the ORLANDO SENTINEL in ORANGE County, Florida;
that the attached copy of advertisement, being a Legal Notice in the matter
of 11120-Advertisement for Bid, REQUEST FOR PROPOSALS FOR
ANNUAL AUDIT S was published in said newspaper in the issues of Aug
19, 2020.

Affiant further says that the said ORLANDO SENTINEL is a newspaper
Published in said ORANGE County, Florida, and that the said newspaper
has heretofore been continuously published in said ORANGE County,
Florida, each day and has been entered as periodicals matter at the post
office in ORANGE County, Florida, in said ORANGE County, Florida, for
a period of one year next preceding the first publication of the attached
copy of advertisement; and affiant further says that he or she has neither
paid nor promised any person, firm or corporation any discount, rebate,
commission or refund for the purpose of securing this advertisement for
publication in the said newspaper.

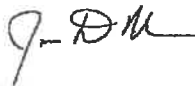


Signature of Affiant

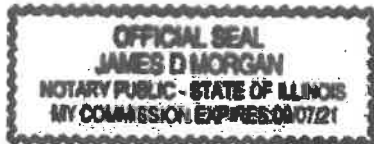
Jeremy Gates

Name of Affiant

Sworn to and subscribed before me on this 20 day of August, 2020,
by above Affiant, who is personally known to me (X) or who has produced identification ().



Signature of Notary Public



Name of Notary, Typed, Printed, or Stamped

6745544

Orlando Sentinel

WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Westwood/OCC Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the Fiscal Year ending September 30, 2020, with an option for four additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Orange County and has a general administrative operating fund.

The Auditing entity submitting a proposal must be duly licensed under Chapter 173, Florida Statutes and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide seven (7) copies and one (1) electronic copy of their proposal to GMS - CF, LLC, District Manager, 219 E. Livingston Street, Orlando, FL 32801, telephone (407) 841-5524, in an envelope marked on the outside "Auditing Services - Westwood/OCC Community Development District." Proposals must be received by Wednesday, September 2, 2020, 2:00 P.M., at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

George S. Flint
Governmental Management Services -
Central Florida, LLC
District Manager

CS6745544

09/09/20

6745544

Westwood/OCC
Community Development District

Funding Request #14
November 23, 2020

	Payee	General Fund FY2020	General Fund FY2021
1	Governmental Management Services-CF, LLC		
	Inv# 18 - Management Fees - Oct 2020		\$ 3,118.03
	Inv# 19 - Management Fees - Nov 2020		\$ 3,030.85
2	Orlando Sentinel		
	Inv# 025920750000 - Legal Advertising - Sept 2020	\$ 823.76	
3	Supervisor Fees		
	Sept 8 2020		
	Andrew GorriII	\$ 215.30	
	Randall Greene	\$ 215.30	
	Dewitt Holt III	\$ 215.30	
	Duane Owen	\$ 215.30	
	Thomas Franklin	\$ 215.30	
4	Grau & Associates		
	Audit FYE September 3, 2020	\$ 1,000.00	
5	Hopping Green & Sams		
	Invoice# 117935 - Oct 2020		\$ 561.00
		\$ 2,900.26	\$ 6,709.88
Total:			\$ 9,610.14

Please make check payable to:

Grande Pines Community Development District
9145 Narcoossee RD Suite A-206
Orlando FL 32827

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 18
Invoice Date: 10/1/20
Due Date: 10/1/20
Case:
P.O. Number:

Bill To:
Westwood OCC CDD
219 E. Livingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - October 2020		2,916.67	2,916.67
Information Technology - October 2020		100.00	100.00
Office Supplies		15.36	15.36
Postage		62.60	62.60
Copies		23.40	23.40
Total			\$3,118.03
Payments/Credits			\$0.00
Balance Due			\$3,118.03

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Bill To:

Westwood OCC CDD
219 E. Livingston St.
Orlando, FL 32801

Invoice #: 19
Invoice Date: 11/1/20
Due Date: 11/1/20
Case:
P.O. Number:

Description	Hours/Qty	Rate	Amount
Management Fees - November 2020 310 513 34		2,916.67	2,916.67
Information Technology - November 2020 310 513 351		100.00	100.00
Office Supplies 310 513 51		0.06	0.06
Postage 310 513 42		14.12	14.12
1-1			
Total			\$3,030.85
Payments/Credits			\$0.00
Balance Due			\$3,030.85

Orlando Sentinel
MEDIA GROUP

PO Box 100608
Atlanta, GA 30384-0608
adbilling@tribpub.com
844-348-2445

Invoice & Summary

Billed Account Name: Westwood/Occ Cdd
Billed Account Number: CU80057447
Invoice Number: 025920750000
Amount: \$1,498.94
Billing Period: 09/01/20 - 09/30/20
Due Date: 10/30/20

INVOICE/SUMMARY

Page 1 of 4

Invoice & Summary Details

Date	Invoice Reference #	Description	Ad Size/Units	Rate	Gross Amount	Total
		Balance Forward				2,072.00
09/01/20		Payment Received :Ref# 24				-1,396.82
		Current Activity				
09/01/20	OSC25920750	Classified Listings, Online Board Meeting September 8 6754627				563.76
09/23/20	OSC25920750	PO# 9/23/20 Classified Listings, Online Westwood/OCC CDD Notice 6772641				260.00

Account Summary

Current	1-30	31-60	61-90	91+	Unapplied Amount
1,498.94	0.00	0.00	0.00	0.00	0.00



Please detach and return this portion with your payment.

Orlando Sentinel
MEDIA GROUP

PO Box 100608
Atlanta, GA 30384-0608

Remittance Section

Billed Period: 09/01/20 - 09/30/20
Billed Account Name: Westwood/Occ Cdd
Billed Account Number: CU80057447
Invoice Number: 025920750000

Return Service Requested

WESTWOOD/OCC CDD
STACIE VANDERBILT
219 E. LIVINGSTON STREET STE 320
ORLANDO FL 32801-1508

For questions regarding this billing, or change of address notification, please contact Customer Care:

Orlando Sentinel
PO Box 100608
Atlanta, GA 30384-0608



08005744708005744703025920750 00082376 00149894 5

All orders for (i) print, digital and/or preprint advertising ("Advertising Services") are subject to Publisher's Advertising Agreement Standard Terms and Conditions ("Ad Publication Terms and Conditions") available at <http://tribpub.com/ad-terms> and (ii) services other than or in addition to publication and/or insertion of advertisements (such as sponsored content creation, website development, advertising strategy design, and search engine optimization, collectively "Creation and Digital Services") are subject to Publisher's Terms and Conditions Content Creation and Digital Services ("Digital Services Terms and Conditions") and collectively with the Ad Publication Terms and Conditions, the "Standard Terms and Conditions" available at <http://tribpub.com/ad-terms>. The Standard Terms and Conditions may be updated from time to time. Your order will be subject to these invoice terms and conditions and the Standard Terms and Conditions as from time to time in effect on the date you place your order. By placing an order, you accept and agree to the Standard Terms and Conditions as from time to time in effect.

As used in these invoice terms and conditions, from, Inc. and any and all of their respective affiliates, as defined in the Ad Publication Terms and Conditions as "Publisher" and in the Digital Services Terms and Conditions as "TT" shall be collectively referred to herein as "Publisher." The Client, as set forth on the face of this invoice, for whose benefit the Advertising Services and/or Creation and Digital Services have been provided, as defined in the Ad Publication Terms and Conditions as "Advertiser" and in the Digital Services Terms and Conditions as "Client," shall be collectively referred to herein as "Advertiser."

FINANCIAL RELATED TERMS

Payments and Disputes

Payment: All invoices shall be paid within 15 days of invoice date or as otherwise stated on the invoice/payment schedule set forth in the Insertion Order or the Statements of Work ("SOWs").

Agency Liability: Any obligation of an Advertiser, pursuant to the terms stated herein and as set forth in the Standard Terms and Conditions, may be satisfied by an advertising agency which has been duly appointed by Advertiser (or its duly appointed agent) to act on Advertiser's behalf or is otherwise authorized to act on behalf of the Advertiser, whether by express, implied, apparent or other authority (the "Agency"). As set forth in Section 11 of the incorporated Ad Publication Terms and Conditions and in Section 24 of the incorporated Digital Services Terms and Conditions, the Agency shall be liable (jointly and severally with the Advertiser) for payment for all Advertising Services and/or Creation and Digital Services provided and invoiced by each Publisher regardless of any contrary language in any past, contemporaneous or future writing, regardless of whether it receives payment from Advertiser and regardless of whether the identity of the Agency's client is known to such Publisher. In addition, Agency agrees: (a) Publisher will not be bound by any terms, conditions or provisions in any document contrary to the terms of this invoice; and (b) represents and warrants that, as agent for the Advertiser, it has all necessary authority to submit or enter into the Insertion Order or SOW and place an order with Publisher on behalf of the Advertiser. Agency will make available to Publisher upon request written confirmation of the relationship between Agency and Advertiser. This confirmation must include, among other representations, Advertiser's acknowledgment that Agency is its agent and is authorized to act on its behalf in connection with the Insertion Order, the SOW, the terms stated in this invoice and the Standard Terms and Conditions. In addition, upon the request of Publisher, Agency will confirm whether Advertiser has paid to Agency in advance funds sufficient to make payments pursuant to the Insertion Order or SOW.

Credit: Credit privileges may be suspended on any Advertiser account that is not paid in accordance with terms or exceeds approved credit limit. For prepaid Advertiser accounts, payment in the form of check, credit card or ACH must be received in advance of space deadline for Advertiser accounts that have not established credit with Publisher. If the Advertiser's account has established credit terms, payments on such accounts may be made by using a credit card; however, such payments must be made by the due date on the invoice. Payments in excess of \$2,500.00 cannot be paid using a credit card. It is the Advertiser's and its agent's responsibility to advise the Publisher's credit department immediately, via registered mail, of any change in business structure or status.

Pricing: For advertising inserts distributed via insertion in Publisher's newspaper and/or via Publisher's non-subscriber distribution program(s), quantity billed is based on the delivery quantity requirements provided by Publisher to Advertiser. Delivery quantity requirements are based on an estimate of circulation ordered plus an estimate for non-subscriber distribution, if any, plus provision for unsold copies of the newspapers, and an estimated amount for shipment and machine spoilage. Newspaper circulation is variable, therefore, it is recommended that Advertiser or its agent confirm delivery quantity requirements with their advertising sales representative just prior to ordering a print run. However, Publisher shall not be responsible nor provide rate adjustments for shortages or overages in delivery quantity requirements realized through circulation fluctuations or for circulation missed caused by shortages in the Advertiser's insert quantity provided. The terms and conditions of the Rate Cards that apply to the publications in which Advertiser has requested that Ads be published are expressly incorporated herein. If there is a conflict between your Insertion Order and the Rate Card, the Insertion Order will control.

Invoice Disputes: Advertiser and its agents waive any dispute regarding any item included in an invoice unless notice of such dispute is provided to Publisher within a reasonable period not to exceed 10 days.

Late Payment and Collections: Except for invoiced payments that Advertiser or its agent has successfully disputed, Advertiser and the Agency shall be responsible for all costs incurred by Publisher in connection with the collection of any amounts owing hereunder including, without limitation, collection fees, court costs and reasonable attorneys fees.

No Set-Off

Unless otherwise agreed to by all parties, neither Advertiser nor the Agency may set off against amounts due to Publisher under this invoice any amounts owed by Publisher to Advertiser or the Agency.

Taxes

All prices are exclusive of all sales, use and excise taxes, and any other similar taxes, duties and charges of any kind imposed by any governmental authority on any amount payable by Advertiser or the Agency. Advertiser and the Agency shall be responsible for all such charges, costs and taxes and all amounts paid and payable by Publisher in discharge of the foregoing taxes. This provision shall survive the termination of any agreement between Publisher and the Advertiser or Agency.

Other Services

Except as stated otherwise, payments by or on behalf of Advertiser to Publisher for services or goods other than advertising space, inserts and color shall not be applied toward any revenue totals set forth in the any agreement between Advertiser and Publisher.

Rate Changes & Postal Changes

Publisher shall have the right to revise the advertising rates for Advertising Services, as set forth in Section 7.3 of the Ad Publication Terms and Conditions, at any time upon notice to Advertiser or the Agency of such rates. Advertiser may terminate its agreement on the date the new rates become effective by giving written notice within 30 days of such termination. In the event of such termination, Advertiser and the Agency shall be liable for Ads published prior to such termination at the "Current Agreement Rate," defined as the billing rate in effect at the time of publication. If the United States Postal Service implements a postage cost increase at any time, Advertiser and the Agency understand and agree that the advertising rates for Advertising Services shall be adjusted to reflect that increase automatically upon the effective date of the United States Postal Service increase.

Invoice & Summary Details

Date	Invoice Reference #	Description	Ad Size/ Units	Rate	Gross Amount	Total
Total Current Advertising						823.76

Total: \$1,498.94

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name:

Westwood/OCC CDD

Board Meeting Date:

September 8, 2020

	<i>Name</i>	<i>In Attendance Please ✓</i>	<i>Fee Involved Yes / No</i>
1	Randall Greene	✓	Yes (\$200)
2	Duane "Rocky" Owen	✓	Yes (\$200)
3	Dewitt "Dutch" Holt, III	✓	Yes (\$200)
4	Andrew Gorrill	✓	Yes (\$200)
5	Thomas Franklin	✓	Yes (\$200)

The supervisors present at the above referenced meeting should be compensated accordingly.

Approved for Payment:


District Manager Signature

9/8/20
Date

****RETURN SIGNED DOCUMENT TO Ariel Lovera****

Grau and Associates

951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

Phone: 561-994-9299

1-8
310 813-315

Fax: 561-994-5823

Westwood/OCC Community Development District
219 E. Livingston Street
Orlando, FL 32801

Invoice No. 20233
Date 11/02/2020

SERVICE

AMOUNT

Audit FYE 09/30/2019

\$ 1,000.00

Current Amount Due

\$ 1,000.00



0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
1,000.00	0.00	0.00	0.00	0.00	1,000.00

Payment due upon receipt.

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

1-3
310-513-315

STATEMENT

October 23, 2020

Westwood/OCC CDD
Governmental Management Services-Central FL, LLC
c/o George Flint
1408 Hamlin Avenue, Unit E
St. Cloud, FL 34771

Bill Number 117935
Billed through 09/30/2020

RECEIVED

NOV 4 2020

General Counsel
WOCDD 00001 MCE

FOR PROFESSIONAL SERVICES RENDERED

09/02/20	MKR	Research status regarding fiscal year 2020 outstanding district business; confer with Flint regarding same.	0.20 hrs
09/03/20	APA	Prepare agenda memorandum.	0.60 hrs
09/08/20	MKR	Prepare for and attend audit committee and board meeting; follow-up.	0.40 hrs
09/08/20	APA	Prepare notices of intent to award regarding auditor selection.	1.00 hrs
09/09/20	APA	Finalize notices of intent to award regarding auditor selection.	0.20 hrs
09/11/20	MCE	Prepare response to Florida Division of Retirement.	0.20 hrs
09/27/20	MCE	Analyze Governor's executed order and impact on district operations.	0.20 hrs
Total fees for this matter			\$561.00

MATTER SUMMARY

Papp, Annie M. - Paralegal	1.80 hrs	145 /hr	\$261.00
Eckert, Michael C.	0.40 hrs	375 /hr	\$150.00
Rigoni, Michelle K.	0.60 hrs	250 /hr	\$150.00

TOTAL FEES

\$561.00

TOTAL CHARGES FOR THIS MATTER

\$561.00

BILLING SUMMARY

Papp, Annie M. - Paralegal	1.80 hrs	145 /hr	\$261.00
Eckert, Michael C.	0.40 hrs	375 /hr	\$150.00
Rigoni, Michelle K.	0.60 hrs	250 /hr	\$150.00

TOTAL FEES

\$561.00

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TOTAL CHARGES FOR THIS BILL

\$561.00

Please include the bill number with your payment.

RECEIVED

NOV 4 2020

Westwood/OCC
Community Development District

Funding Request #15
February 3, 2021

Payee		General Fund FY2021	
1	Governmental Management Services-CF, LLC		
	Inv# 20 - Management Fees - Dec 2020	\$	3,016.67
	Inv# 13-A - Management Fees - Jan 2021	\$	3,017.20
2	Hopping Green & Sams		
	Invoice #118562 - Oct 2020	\$	150.00
	Invoice #119328 - Nov 2020	\$	75.00
		\$	6,258.87
		\$	6,258.87

Please make check payable to:

Westwood/OCC CDD
6200 Lee Vista BLVD Suite 300
Orlando FL, 32822

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

001

Invoice

Invoice #: 20
Invoice Date: 12/1/20
Due Date: 12/1/20
Case:
P.O. Number:

Bill To:
Westwood OCC CDD
219 E. Livingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - December 2020		2,916.67	2,916.67
Information Technology - December 2020		100.00	100.00

RECEIVED

DEC 11 2020

Total \$3,016.67

Payments/Credits \$0.00

Balance Due \$3,016.67

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 13-A
Invoice Date: 1/1/21
Due Date: 1/1/21
Case:
P.O. Number:

Bill To:
Westwood OCC CDD
219 E. L.Mingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - January 2021		2,916.67	2,916.67
Information Technology - January 2021		100.00	100.00
Office Supplies		0.03	0.03
Postage		0.50	0.50
<div>RECEIVED</div> <div>JAN 08 2021</div>			

Total **\$3,017.20**

Payments/Credits **\$0.00**

Balance Due **\$3,017.20**

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6528
Tallahassee, FL 32314
850.222.7500

003

===== STATEMENT =====

November 25, 2020

Westwood/OCC CDD
Governmental Management Services-Central FL, LLC
c/o George Flint
1408 Hamlin Avenue, Unit E
St. Cloud, FL 34771

Bill Number 118662
Billed through 10/31/2020

General Counsel

WOCDD 00001 MCE

FOR PROFESSIONAL SERVICES RENDERED

10/12/20	MCE	Review correspondence from Department of Economic Opportunity regarding special district fee invoice and update form; complete and execute same.	0.20 hrs
10/27/20	MCE	Review candidate status and election issues.	0.20 hrs
Total fees for this matter			\$150.00

MATTER SUMMARY

Eckert, Michael C.	0.40 hrs	375 /hr	\$150.00
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TOTAL FEES			\$150.00
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TOTAL CHARGES FOR THIS MATTER			<u>\$150.00</u>
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BILLING SUMMARY

Eckert, Michael C.	0.40 hrs	375 /hr	\$150.00
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TOTAL FEES			\$150.00
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TOTAL CHARGES FOR THIS BILL			<u>\$150.00</u>
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Please include the bill number with your payment.

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

003

STATEMENT

December 21, 2020

Westwood/OCC CDD
Governmental Management Services-Central FL, LLC
c/o George Flint
1408 Hamlin Avenue, Unit E
St. Cloud, FL 34771

Bill Number 119328
Billed through 11/30/2020

General Counsel
WOCDD 00001 MCE

FOR PROFESSIONAL SERVICES RENDERED

11/23/20 MCE Review supervisor and election issues. 0.20 hrs

Total fees for this matter \$75.00

MATTER SUMMARY

Eckert, Michael C. 0.20 hrs 375 /hr \$75.00

TOTAL FEES \$75.00

TOTAL CHARGES FOR THIS MATTER \$75.00

BILLING SUMMARY

Eckert, Michael C. 0.20 hrs 375 /hr \$75.00

TOTAL FEES \$75.00

TOTAL CHARGES FOR THIS BILL \$75.00

Please include the bill number with your payment.

Westwood/OCC
Community Development District

Funding Request #16
March 25 2021

Payee		General Fund FY2021	
1	Governmental Management Services-CF, LLC		
	Inv# 14 - Management Fees - Feb 2021	\$	3,017.75
	Inv# 21 - Management Fees - Mar 2021	\$	3,021.22
		\$ -	\$ 6,038.97
		Total:	\$ 6,038.97

Please make check payable to:

Westwood/OCC CDD
6200 Lee Vista BLVD Suite 300
Orlando FL, 32822

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 14
Invoice Date: 2/1/21
Due Date: 2/1/21
Case:
P.O. Number:

Bill To:

Westwood OCC CDD
219 E. Livingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - February 2021		2,916.67	2,916.67
Information Technology - February 2021		100.00	100.00
Office Supplies		0.06	0.06
Postage		1.02	1.02
Total			\$3,017.75
Payments/Credits			\$0.00
Balance Due			\$3,017.75

Invoice

RECEIVED

MAR 09 2021

Invoice #: 21
Invoice Date: 3/1/21
Due Date: 3/1/21
Case:
P.O. Number:

Description	Hours/Qty	Rate	Amount
Management Fees - March 2021		2,916.67	2,916.67
Information Technology - March 2021		100.00	100.00
Office Supplies		0.24	0.24
Postage		4.31	4.31
Total			\$3,021.22
Payments/Credits			\$0.00
Balance Due			\$3,021.22