

*Westwood/OCC Community
Development District*

Agenda

January 11, 2022

AGENDA

Westwood/OCC

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

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

January 4, 2022

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, January 11, 2022 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 July 13, 2021 Meeting
4. Ratification of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2021
5. Ratification of Joint Letter from Hopping, Green & Sams and Kutak Rock LLP Regarding District Counsel Representation
6. Ratification of Retention and Fee Agreement with Kutak Rock LLP
7. Consideration of Resolution 2022-01 Adopting Prompt Payment Policies and Procedures
8. Staff Reports
 - A. Attorney
 - i. Presentation of Memo for Wastewater and Stormwater Needs Analysis
 - B. Engineer
 - C. District Manager's Report
 - i. Balance Sheet and Income Statement
 - ii. Ratification of Funding Requests #21 - #22
 - iii. Consideration of Funding Request #27
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 July 13, 2021 meeting. The minutes are enclosed for your review.

The fourth order of business is the ratification of agreement with Grau & Associates to provide auditing services for the Fiscal Year 2021. The agreement is enclosed for your review.

The fifth order of business is the ratification of the joint letter from Hopping, Green & Sams and Kutak Rock regarding District Counsel representation. A copy of the letter is enclosed for your review.

The sixth order of business is the ratification of the Retention and Fee agreement with Kutak Rock LLP. A copy of the agreement is enclosed for your review.

The seventh order of business is the consideration of resolution 2022-01, Adopting Prompt Payment Policies and Procedures. A copy of the resolution is enclosed for your review.

The eighth order of business is Staff Reports. Sub-Section 1 of the Attorney's Report is the presentation of the Memorandum for Wastewater and Stormwater Needs Analysis. A copy of the memorandum is enclosed for your review. Sub-Section 1 of the District's Manager's Report includes the balance sheet and income statement for review and Sub-Section 2 is the ratification of Funding Requests #21 - #22. Sub-Section 3 is the consideration of Funding Request #27. 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, **July 13, 2021** at 10:00 a.m. at the Offices of GMS-CF, LLC, 219 E. Livingston Street, Orlando, Florida.

Present and constituting a quorum:

Randall Greene *by phone*
Duane Owen
Andrew Gorrill
Thomas Franklin

Chairman
Vice Chairman
Assistant Secretary
Assistant Secretary

Also present were:

George Flint
Lauren Gentry *by phone*
Rey Malavè

District Manager, GMS
District Counsel
District Engineer

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the roll. Three Board supervisors were present at the meeting, and one attended by phone 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 April 13, 2021
Meeting**

Mr. Flint: You have approval of the minutes of the April 13, 2021 Board meeting. Did the Board have any comments or corrections? Hearing none, I would ask for a motion to approve.

On MOTION by Mr. Owen, seconded by Mr. Franklin, with all in favor, the Minutes of the April 13, 2021 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

Public Hearing

On MOTION by Mr. Owen, seconded by Mr. Franklin, with all in favor, Opening the Public Hearing, was approved.

A. Consideration of Resolution 2021-03 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations

Mr. Flint: The Board previously approved a proposed budget and set the date, place, and time for its final consideration at the meeting today. It is a public hearing, and I will note for the record there are no members of the public here to provide comment or testimony, so we will bring it back to the Board for discussion and consideration of the resolution. You have Resolution 2021-03 which would approve the Fiscal Year 2022 budget. Exhibit 'A' to the resolution is the proposed budget. It is basically an administrative budget, and it would be funded through a Developer Funding Agreement at this point. The developer would only be responsible for the actual expenses of the District. The budget actually went down a little bit. The current year projected expenses are about \$60,000. If the District becomes more active, we will see those expenses go up. Eventually there will be some operating expenses not reflected in this budget, because this District has been inactive since it was formed. We would like to go ahead and decrease our management fee by \$10,000. That would decrease this budget to \$94,019. If the Board is amenable to that, I would ask that the resolution be approved with the amendment to the management fee.

On MOTION by Mr. Greene, seconded by Mr. Gorrill, with all in favor, Resolution 2021-03 Adopting the Fiscal Year 2022 Budget with the amendment to the Management Fee and Relating to the Annual Appropriations, was approved.

On MOTION by Mr. Franklin, seconded by Mr. Owen, with all in favor, Closing the Public Hearing, was approved.

FIFTH ORDER OF BUSINESS

**Consideration of Fiscal Year 2021-2022
Developer Funding Agreement**

Mr. Flint: The District has been funded historically through a funding agreement with DCS Real Estate Investments LLC. We have included a revised funding agreement for Fiscal Year 2022. The form of the agreement is the same as what the Board and DCS Investments have seen in the past. The budget you just approved would be attached to this agreement.

Mr. Franklin: Do we have to approve this agreement in a form?

Mr. Flint: No, you would approve this agreement and it would be executed by the District and then sent to DCS Investments. If you wanted to approve it in substantial form to allow any minor changes you can, but if the changes are substantial we will have to bring it back.

Mr. Franklin: Would our approval today change the date? Or would this date go to them?

Mr. Flint: The date is as of today, but it actually would not have any obligations until October 1 when the new fiscal year goes into effect.

Mr. Franklin: The date here does not make any difference?

Mr. Flint: Correct. Any questions or comments on the Funding Agreement? If not, is there a motion to approve it in substantial form authorizing the Chairman to execute it?

On MOTION by Mr. Franklin, seconded by Mr. Owen, with all in favor, the Fiscal Year 2021-2022 Developer Funding Agreement and Authorization for the Chairman to Execute, was approved in substantial form.
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SIXTH ORDER OF BUSINESS

**Review and Acceptance of Fiscal Year
2019 Audit Report**

Mr. Flint: The Fiscal Year 2019 audit has been prepared by Grau and Associates. If there are any findings or recommendations they would be reflected in the management letter that starts on page 21. You see there are no current or prior year findings or recommendations and that we have complied with all of the provisions of the Auditor General of the State of Florida that they are required to review. It is a clean audit. This would be the first-year audit, so there wouldn't be any prior year findings. Are there any questions or comments on the audit? Is there a motion to accept the 2019 audit and ratify its transmittal to the State of Florida?

On MOTION by Mr. Owen, seconded by Mr. Franklin, with all in favor, Acceptance of the Fiscal Year 2019 Audit Report and Ratification of Transmittal to the State of Florida, was approved.

SEVENTH ORDER OF BUSINESS

**Review and Acceptance of Fiscal Year
2020 Audit Report**

Mr. Flint: If you refer to the management letter, it is a clean audit. There are no current or prior year findings or recommendations and we have complied with the provisions of the Auditor General that they are required to review. Any comments or questions on the Fiscal Year 2020 Audit?

On MOTION by Mr. Franklin, seconded by Mr. Owen, with all in favor, Acceptance of the Fiscal Year 2020 Audit Report, was approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Flint: Lauren, anything from you?

Ms. Gentry: No reports, but I am happy to answer any questions or bring them back to Mike so that he can follow up afterwards. Are there any questions?

Mr. Flint: I do not hear any questions.

B. Engineer

Mr. Flint: Rey, anything from to report at this point?

Mr. Malavè: No, nothing to report at this time unless there are any questions from the Board.

Mr. Flint: Are there any questions for the District Engineer? Hearing none, we will move onto the District Manager's Report.

C. District Manager's Report

i. Balance Sheet and Income Statement

Mr. Flint: You have the unaudited financial statements in your agenda. Those are through May 31, 2021. There is no action required on these. If you have any questions, we can discuss them. There are not a lot of moving parts in these financials at this point.

ii. Ratification of Funding Request #17-#20

Mr. Flint: Funding request #17 is for \$4,308.47. Funding request #18 is \$3,387.87. Funding request #19 is \$158. Funding request #20 is \$4,306.02. Are there any questions on the funding request? Hearing none,

On MOTION by Mr. Franklin, seconded by Mr. Owen, with all in favor, Funding Requests #17-#20, were ratified.

iii. Presentation of Number of Registered Voters

Mr. Flint: Next you have the number of registered voters within the District that we are required to announce as of April 15 of each year. The Supervisor of Elections historically has provided us letters for each District, now they provide us with a report. The report indicates that there were 0 registered voters as of April 15, 2021. That becomes relevant once that hits 250 and it triggers the transition of the Board from landowner elected to general election. There is no action required on that.

iv. Approval of Fiscal Year 2022 Meeting Schedule

Mr. Flint: The Board is also required to approve an annual meeting schedule. In the past, we have met on the second Tuesday of every month in this location. We have prepared an annual meeting notice based on that. If there is no business, we typically cancel the meetings but at least we have a date and time set aside each month. Is the Board okay with the date and time? Randall, are you good with the date and time?

Mr. Greene: Sure am.

Mr. Flint: Okay, is there a motion then to approve?

On MOTION by Mr. Greene, seconded by Mr. Franklin, with all in favor, the Fiscal Year 2022 Meeting Schedule, was approved.

NINTH ORDER OF BUSINESS**Supervisors' Requests**

Mr. Flint: Those were all of the business items we had, was there anything else the Board wanted to discuss that was not on the agenda? Anything else from staff? Hearing none,

TENTH ORDER OF BUSINESS

Adjournment

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

Chairman/Vice Chairman

SECTION IV



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431
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September 22, 2021

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, 2021. 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, 2021. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2021 audit.

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@GMSFCL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$2,900 for the September 30, 2021 audit. The fee for each annual renewal will be agreed upon separately.

This agreement provides for a contract period of one year. This agreement may be renewed for three additional one-year terms subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately. If the District agrees to subsequent renewals, the fees for fiscal year 2022, 2023 and 2024 will not exceed \$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:

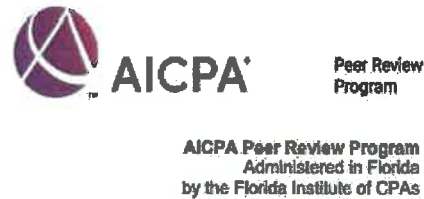
This letter correctly sets forth the understanding of Westwood/OCC Community Development District.

By: _____

Title: _____

Date: _____


District Manager
11/1/21



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

Hopping Green & Sams

Attorneys and Counselors

October 15, 2021

VIA EMAIL

Westwood/OCC Community Development District
George S. Flint, District Manager
gflint@gmscfl.com

RE: WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT ("Client")

JOINT LETTER BY HOPPING GREEN & SAMS, P.A. AND KUTAK ROCK LLP, ANNOUNCING THE DEPARTURE OF JONATHAN JOHNSON, KATIE BUCHANAN, MIKE ECKERT, TUCKER MACKIE, WES HABER, LINDSAY WHELAN, JOE BROWN, SARAH SANDY, ALYSSA WILLSON AND MICHELLE RIGONI TO KUTAK ROCK LLP

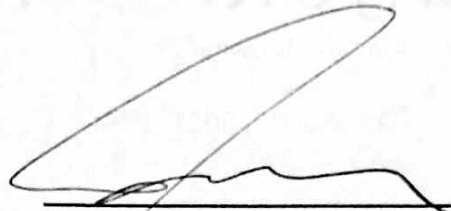
Dear George:

As of November 15, 2021, Jonathan Johnson, Katie Buchanan, Mike Eckert, Tucker Mackie, Wes Haber, Lindsay Whelan, Joe Brown, Sarah Sandy, Alyssa Willson and Michelle Rigoni (the "Special District Practice Group") will be withdrawing as attorneys from Hopping Green & Sams, P.A. ("HGS") and will be joining Kutak Rock LLP ("Kutak"). The members of the Special District Practice Group have provided services in connection with HGS's representation of the Client in one or more matter(s) ("Client Matters").

In the coming months, HGS will no longer be providing legal services. Kutak is prepared to continue as the Client's legal counsel with respect to the Client Matters; however, it is the Client's choice as to who should serve as its legal counsel, and whether the Client Matters and all electronic files and active and closed hardcopy files (collectively, the "Files") should be transferred to Kutak.

Please select one of the following alternatives; however, please be advised that as of November 15, 2021, HGS will no longer be competent to provide legal services to the Client; accordingly, representation by HGS will cease on November 15, 2021, whether or not the Client makes an election below:

1. ALTERNATIVE #1. The Client asks that the Client Matters be transferred with the Special District Practice Group to their new firm, Kutak. Please transfer all Files relating to the Client Matters. HGS's legal representation of the Client will cease on the date of HGS's receipt of their written notice. After that date, the Special District Practice Group and their new firm, Kutak, will be responsible for legal representation of the Client in the Client Matters. To the extent that HGS is holding any trust funds or other property of the Client, HGS is further instructed to transfer such funds and/or property to Kutak.

 15 OCT 2021
(Please sign if you want Alternative #1; [DATE]
otherwise, do not sign on this line.)
RANDALL F. GREENE, Chairman

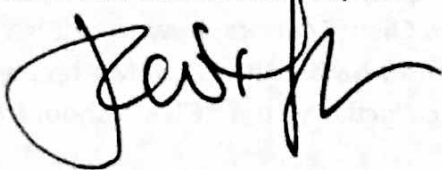
21. ALTERNATIVE #2. If you do not want Alternative #1, please advise us what HGS should do regarding the Client Matters and all Files relating to the Client Matters by December 1, 2021. HGS's legal representation of the Client will cease on November 15, 2021. If HGS does not receive a response by December 1, 2021, that will confirm HGS's understanding that all Files are not needed or desired and HGS will shred them.

(Please sign here if you have [DATE]
given instructions under Alternative
#2; otherwise do not sign on this line.)

After you have completed and signed this form, please send a copy via electronic mail to JasonM@hgslaw.com, MarkS@hgslaw.com, MichaelE@hgslaw.com, and KimH@hgslaw.com.

Thank you for your consideration and assistance.

HOPPING GREEN & SAMs, P.A.



By: Jonathan Johnson
Its: President

cc: Randall Greene, Chairman
Michael Eckert
Jason Merritt
Mark Stropjak
Kim Hancock

SECTION VI

RETENTION AND FEE AGREEMENT

I. PARTIES

THIS RETENTION AND FEE AGREEMENT ("Agreement") is made and entered into by and between the following parties:

A. Westwood/OCC Community Development District ("Client")
209 E. Livingston Street
Orlando, Florida 32801

and

B. Kutak Rock LLP ("Kutak Rock")
P.O. Box 10230
Tallahassee, Florida 32302

II. SCOPE OF SERVICES

In consideration of the mutual undertakings and agreements contained herein, the parties agree as follows:

- A. The Client agrees to employ and retain Kutak Rock as its attorney and legal representative for general advice, counseling and representation of Client and its Board of Supervisors.
- B. Kutak Rock accepts such employment and agrees to serve as attorney for and provide legal representation to the Client in connection with those matters referenced above. No other legal representation is contemplated by this Agreement. Any additional legal services to be provided under the terms of this Agreement shall be agreed to by Client and Kutak Rock in writing. Unless set forth in a separate agreement to which Client consents in writing, Kutak Rock does not represent individual members of the Client's Board of Supervisors.

III. CLIENT FILES

The files and work product materials ("Client File") of the Client generated or received by Kutak Rock will be maintained confidentially to the extent permitted by law and in accordance with the Florida Bar rules. At the conclusion of the representation, the Client File will be stored by Kutak Rock for a minimum of five (5) years. After the five (5) year storage period, the Client hereby acknowledges and consents that Kutak Rock may confidentially destroy or shred the Client File. Notwithstanding the prior sentence, if the Client provides Kutak Rock with a written request for the return of the Client File before the end of the five (5) year storage period, then Kutak Rock will return the Client File to Client at Client's expense.

IV. FEES

- A. The Client agrees to compensate Kutak Rock for services rendered in connection with any matters covered by this Agreement on an hourly rate basis plus actual expenses incurred by Kutak Rock in accordance with the attached Expense Reimbursement Policy (Attachment A, incorporated herein by reference). Time will be billed in increments of one-tenth (1/10) of an hour. Certain work related to issuance of bonds and bond anticipation notes may be performed under a flat fee to be separately established prior to or at the time of bond or note issuance.
- B. Attorneys and staff, if applicable, who perform work for Client will be billed at their regular hourly rates, as may be adjusted from time to time. The regular hourly rates of those initially expected to handle the bulk of Client's work are as follows:

Michael C. Eckert	\$395
Associates	\$265 - \$285
Paralegals	\$160

Kutak Rock's regular hourly billing rates are reevaluated annually and are subject to change not more than once in a calendar year. Client agrees to Kutak Rock's annual rate increases to the extent hourly rates are not increased beyond \$15/hour.

- C. To the extent practicable and consistent with the requirements of sound legal representation, Kutak Rock will attempt to reduce Client's bills by assigning each task to the person best able to perform it at the lowest rate, so long as he or she has the requisite knowledge and experience.
- D. Upon consent of Client, Kutak Rock may subcontract for legal services in the event that Client requires legal services for which Kutak Rock does not have adequate capabilities.
- E. Kutak Rock will include costs and expenses (including interest charges on past due statements) on its billing statements for Client reimbursement in accordance with the attached Expense Reimbursement Policy.

V. BILLING AND PAYMENT

The Client agrees to pay Kutak Rock's monthly billings for fees and expenses incurred within thirty (30) days following receipt of an invoice, or the time permitted by Florida law, whichever is greater. Kutak Rock shall not be obligated to perform further legal services under this Agreement if any such billing statement remains unpaid longer than thirty (30) days after submittal to and receipt by Client. Non-payment of billing statements shall be a basis for Kutak Rock to immediately withdraw from the representation without regard to remaining actions necessitating attention by Kutak Rock as part of the representation.

VI. DEFAULT; VENUE

In any legal proceeding to collect outstanding balances due under this Agreement, the prevailing party shall be entitled to recover reasonable attorneys' fees in addition to costs and outstanding balances due under this Agreement. Venue of any such action shall be exclusive in the state courts of the Second Judicial Circuit in and for Leon County, Florida.

VII. CONFLICTS

It is important to disclose that Kutak Rock represents a number of special districts, trustees ("Trustees"), bondholders, developers, builders, and other entities throughout Florida and the United States of America relating to community development districts, special districts, local governments and land development. Kutak Rock or its attorneys may also have represented the entity which petitioned for the formation of the Client. Kutak Rock understands that Client may enter into an agreement with a Trustee in connection with the issuance of bonds, and that Client may request that Kutak Rock simultaneously represent Client in connection with the issuance of bonds, while Kutak Rock is also representing such Trustee on unrelated matters. By accepting this Agreement Client agrees that (1) Client was provided with an explanation of the implications of the common representation(s) and the advantages and risks involved; (2) Kutak Rock will be able to provide competent and diligent representation of Client, regardless of Kutak Rock's other representations, and (3) there is not a substantial risk that Kutak Rock's representation of Client would be materially limited by Kutak Rock's responsibilities to another client, a former client or a third person or by a personal interest. Acceptance of this Agreement will constitute Client's waiver of any "conflict" with Kutak Rock's representation of various special districts, Trustees, bondholders, developers, builders, and other entities relating to community development districts, special districts, local governments and land development.

VIII. ACKNOWLEDGMENT

Client acknowledges that the Kutak Rock cannot make any promises to Client as to the outcome of any legal dispute or guarantee that Client will prevail in any legal dispute.

IX. TERMINATION

Either party may terminate this Agreement upon providing prior written notice to the other party at its regular place of business. All fees due and payable in accordance with this Agreement shall accrue and become payable pursuant to the terms of this Agreement through the date of termination.

X. EXECUTION OF AGREEMENT

This Agreement shall be deemed fully executed upon its signing by Kutak Rock and the Client. The contract formed between Kutak Rock and the Client shall be the operational contract between the parties.

XI. ENTIRE CONTRACT

This Agreement constitutes the entire agreement between the parties.

Accepted and Agreed to:

**WESTWOOD/OCC COMMUNITY
DEVELOPMENT DISTRICT**

KUTAK ROCK LLP

By: 

By: 

Its: Rawdon F. Gueeze

Its: Transition Partner

Date: 01 DEC 2021

Date: November 15, 2021

ATTACHMENT A

KUTAK ROCK LLP CDD EXPENSE REIMBURSEMENT POLICY

The following is Kutak Rock's expense reimbursement policy for community development district representation. This policy applies unless a different arrangement has been negotiated based on the unique circumstances of a particular client or matter.

All expenses are billed monthly. Billings ordinarily reflect expenses for the most recent month, except where there are delays in receiving bills from third party vendors.

Photocopying and Printing. In-house photocopying and printing are charged at \$0.25 per page (black & white) and \$0.50 per page (color). Outside copying is billed as a pass-through of the outside vendor's charges.

Postage. Postage is billed at actual cost.

Overnight Delivery. Overnight delivery is billed at actual cost.

Local Messenger Service. Local messenger service is billed at 44.5 cents per mile pursuant to Section 112.061, Florida Statutes. Should the State increase the mileage allowance specified in Section 112.061, Florida Statutes, Kutak Rock shall, without further action, be entitled to reimbursement at the increased rate.

Computerized Legal Research. Charges for computerized legal research are billed at an amount approximating actual cost.

Travel. Travel (including air fare, rental cars, taxicabs, hotel, meals, tips, etc.) is billed at actual cost. Where air travel is required, coach class is used wherever feasible. Out-of-town mileage is billed at 44.5 cents per mile pursuant to Section 112.061, Florida Statutes. Should the State increase the mileage allowance specified in Section 112.061, Florida Statutes, Kutak Rock shall, without further action, be entitled to reimbursement at the increased rate. Reasonable travel-related expenses for meals, lodging, gratuities, taxi fares, tolls, and parking fees shall also be reimbursed.

Consultants. Unless prior arrangements are made, consultants are ordinarily employed directly by the client. Where consulting or testifying experts are employed by the firm, their charges are passed through with no mark-up. The client is responsible for notifying the firm of any particular billing arrangements or procedures which the client requires of the consulting or testifying experts.

Other Expenses. Other outside expenses, such as court reporters, agency copies, conference calls, etc. are billed at actual cost.



SECTION VII

RESOLUTION 2022-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT ADOPTING PROMPT PAYMENT POLICIES AND PROCEDURES PURSUANT TO CHAPTER 218, *FLORIDA STATUTES*; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, Chapter 218, *Florida Statutes*, requires timely payment to vendors and contractors providing certain goods and/or services to the District; and

WHEREAS, the Board of Supervisors of the District (“Board”) accordingly finds that it is in the best interest of the District to establish by resolution Prompt Payment Policies and Procedures as may be amended or updated from time to time for immediate use and application.

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

SECTION 1. The Prompt Payment Policies and Procedures attached hereto as **Exhibit A** are hereby adopted pursuant to this Resolution as necessary for the conduct of District business. The Prompt Payment Policies and Procedures shall remain in full force and effect until such time as the Board may amend or replace them; provided, however, that as the provisions of Chapter 218, *Florida Statutes*, are amended from time to time, the attached Prompt Payment Policies and Procedures shall automatically be amended to incorporate the new requirements of law without any further action by the Board. The Prompt Payment Policies and Procedures hereby adopted supplant and replace any previously adopted Prompt Payment Policies and Procedures.

SECTION 2. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 3. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this ____ day of _____, 2022.

ATTEST:

**WESTWOOD/OCC COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Prompt Payment Policies and Procedures

EXHIBIT A

WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT

Prompt Payment Policies and Procedures

**In Accordance with the Local Government Prompt Payment Act
Chapter 218, Part VII, *Florida Statutes***

_____, 2022

Westwood/OCC Community Development District
Prompt Payment Policies and Procedures

Table of Contents

I.	Purpose	1
II.	Scope	1
III.	Definitions	1
	A. Agent	1
	B. Construction Services	1
	C. Contractor or Provider of Construction Services	1
	D. Date Stamped	1
	E. Improper Invoice	2
	F. Improper Payment Request	2
	G. Non-Construction Goods and Services	2
	H. Proper Invoice	2
	I. Proper Payment Request	2
	J. Provider	2
	K. Purchase	2
	L. Vendor	2
IV.	Proper Invoice/Payment Request Requirements	3
	A. General	3
	B. Sales Tax	3
	C. Federal Identification and Social Security Numbers	3
	D. Proper Invoice for Non-Construction Goods and Services	3
	E. Proper Payment Request Requirements for Construction Services	4
V.	Submission of Invoices and Payment Requests	4
VI.	Calculation of Payment Due Date	5
	A. Non-Construction Goods and Services Invoices	5
	B. Payment Requests for Construction Services	6
VII.	Resolution of Disputes	7
	A. Dispute Between the District and a Provider	7
	B. Dispute Resolution Procedures	7
VIII.	Purchases Involving Federal Funds or Bond Funds.....	8
IX.	Requirements for Construction Services Contracts – Project Completion; Retainage	8
X.	Late Payment Interest Charges	9
	A. Related to Non-Construction Goods and Services	9

B. Related to Construction Services	9
C. Report of Interest	9

I. Purpose

In accordance with the Local Government Prompt Payment Act (Chapter 218, Part VII, *Florida Statutes*) (“PPA”), the purpose of the Westwood/OCC Community Development District Community Development District (“District”) Prompt Payment Policies and Procedures (“Policies & Procedures”) is to provide a specific policy to ensure timely payment to Vendors and Contractors (both hereinafter defined) providing goods and/or services to the District and ensure the timely receipt by the District of goods and/or services contemplated at the time of contracting. Please note that the PPA, like any statute or law, may be amended from time to time by legislative action. These Policies & Procedures are based on the statutory requirements as of the date identified on the cover page of this document. By this reference, as applicable statutory provisions subsequently change, these Policies & Procedures shall automatically be amended to incorporate the new requirements of law. These Policies & Procedures are adopted by the District to provide guidance in contracting matters. Failure by the District to comply with these Policies & Procedures shall not expand the rights or remedies of any Provider (hereinafter defined) against the District under the PPA. Nothing contained herein shall be interpreted as more restrictive on the District than what is provided for in the PPA.

II. Scope

These Policies & Procedures apply to all operations of the District, including Construction Services and Non-Construction Goods and Services, as applicable.

III. Definitions

A. Agent

The District-contracted architect, District-contracted engineer, District Manager, or other person, acting on behalf of the District, which is required by law or contract to review invoices or payment requests from Providers (hereinafter defined). Such individuals/entities must be identified in accordance with §218.735 (1), Fla. Stat., and further identified in the relevant agreement between the District and the Provider.

B. Construction Services

All labor, services, and materials provided in connection with the construction, alteration, repair, demolition, reconstruction, or other improvement to real property that require a license under parts I and II of Chapter 489, Fla. Stat.

C. Contractor or Provider of Construction Services

The entity or individual that provides Construction Services through direct contract with the District.

D. Date Stamped

Each original and revised invoice or payment request received by the District shall be marked electronically or manually, by use of a date stamp or other method,

which date marking clearly indicates the date such invoice or payment request is first delivered to the District through its Agent. In the event that the Agent receives an invoice or payment request, but fails to timely or physically mark on the document the date received, "Date Stamped" shall mean the date of actual receipt by the Agent.

E. Improper Invoice

An invoice that does not conform to the requirements of a Proper Invoice.

F. Improper Payment Request

A request for payment for Construction Services that does not conform to the requirements of a Proper Payment Request.

G. Non-Construction Goods and Services

All labor, services, goods and materials provided in connection with anything other than construction, alteration, repair, demolition, reconstruction, or other improvements to real property.

H. Proper Invoice

An invoice that conforms to all statutory requirements, all requirements of these Policies and Procedures not expressly waived by the District and any additional requirements included in the agreement for goods and/or services for which the invoice is submitted not expressly waived by the District.

I. Proper Payment Request

A request for payment for Construction Services which conforms to all statutory requirements, all requirements of these Policies & Procedures not expressly waived by the District and any additional requirements included in the Construction Services agreement for which the Payment Request is submitted not expressly waived by the District.

J. Provider

Includes any Vendor, Contractor or Provider of Construction Services, as defined herein.

K. Purchase

The purchase of goods, materials, services, or Construction Services; the purchase or lease of personal property; or the lease of real property by the District.

L. Vendor

Any person or entity that sells goods or services, sells or leases personal property, or leases real property directly to the District, not including Construction Services.

IV. Proper Invoice/Payment Request Requirements

A. General

Prior to Provider receiving payment from the District, Non-Construction Goods and Services and Construction Services, as applicable, shall be received and performed in accordance with contractual or other specifications or requirements to the satisfaction of the District. Provision or delivery of Non-Construction Goods and Services to the District does not constitute acceptance for the purpose of payment. Final acceptance and authorization of payment shall be made only after delivery and inspection by the Agent and the Agent's confirmation that the Non-Construction Goods and Services or Construction Services meet contract specifications and conditions. Should the Non-Construction Goods and Services or Construction Services differ in any respect from the specifications, payment may be withheld until such time as the Provider takes necessary corrective action. Certain limited exceptions which require payment in advance are permitted when authorized by the District Board of Supervisors ("Board") or when provided for in the applicable agreement.

B. Sales Tax

Providers should not include sales tax on any invoice or payment request. The District's current tax-exempt number is 85-8017894514C-8. A copy of the tax-exempt form will be supplied to Providers upon request.

C. Federal Identification and Social Security Numbers

Providers are paid using either a Federal Identification Number or Social Security Number. To receive payment, Providers should supply the District with the correct number as well as a proper Internal Revenue Service W-9 Form. The District Manager shall treat information provided in accordance with Florida law.

Providers should notify the District Manager when changes in data occur (telephone: (407) 841-5524, email: gflint@gmscfl.com).

D. Proper Invoice for Non-Construction Goods and Services

All Non-Construction Goods and Services invoiced must be supplied or performed in accordance with the applicable purchase order (including any bid/proposal provided, if applicable) or agreement and such Non-Construction Goods and Services quantity and quality must be equal to or better than what is required by such terms. Unless otherwise specified in the applicable agreement, invoices should contain all of the following minimum information in order to be considered a Proper Invoice:

1. Name of Vendor
2. Remittance address

3. Invoice Date
4. Invoice number
5. The "Bill To" party must be the District or the Board, or other entity approved in writing by the Board of the District Manager
6. Project name (if applicable)
7. In addition to the information required in Section IV.D.1-6 above, invoices involving the *purchase of goods* should also contain:
 - a. A complete item description
 - b. Quantity purchased
 - c. Unit price(s)
 - d. Total price (for each item)
 - e. Total amount of invoice (all items)
 - f. The location and date(s) of delivery of the goods to the District
8. In addition to the information required in Section IV.D.1-6 above, invoices involving the *purchase of services* should also contain:
 - a. Itemized description of services performed
 - b. The location and date of delivery of the services to the District
 - c. Billing method for services performed (i.e., approved hourly rates, percentage of completion, cost plus fixed fee, direct/actual costs, etc.)
 - d. Itemization of other direct, reimbursable costs (including description and amount)
 - e. Copies of invoices for other direct, reimbursable costs (other than incidental costs such as copying) and one (1) of the following:
 - i. Copy of both sides of a cancelled check evidencing payment for costs submitted for reimbursement
 - ii. Paid receipt
 - iii. Waiver/lien release from subcontractor (if applicable)
9. Any applicable discounts
10. Any other information or documentation, which may be required or specified under the terms of the purchase order or agreement

E. Proper Payment Request Requirements for Construction Services

Payment Requests must conform to all requirements of Section IV, A-D above, unless otherwise specified in the terms of the applicable agreement or purchase order between the District and the Provider.

V. Submission of Invoices and Payment Requests

The Provider shall submit all Invoices and Payment Requests for both Construction Services and Non-Construction Goods and Services to the District's Agent as provided in the purchase order or agreement, as applicable, and to the District Manager as follows:

Submit the invoice and/or payment request, with required additional material and in conformance with these Policies and Procedures, by mail, by hand delivery, or via email (Note: email is the preferred method for receipt of Non-Construction Goods and Services invoices).

1. Mailing and Drop Off Address

Westwood/OCC Community Development District
c/o Governmental Management Services
219 E. Livingston St.
Orlando, Florida 32801

2. Email Address

gflint@gmscfl.com

VI. Calculation of Payment Due Date

A. Non-Construction Goods and Services Invoices

1. Receipt of Proper Invoice

Payment is due from the District forty-five (45) days from the date on which a Proper Invoice is Date Stamped.

2. Receipt of Improper Invoice

If an Improper Invoice is received, a required invoice is not received, or invoicing of a request for payment is not required, the time when payment is due from the District is forty-five (45) days from the latest date of the following:

- a. On which delivery of personal property is fully accepted by the District;
- b. On which services are completed and accepted by the District;
- c. On which the contracted rental period begins (if applicable); or
- d. On which the District and the Vendor agree in a written agreement that provides payment due dates.

3. Rejection of an Improper Invoice

The District may reject an Improper Invoice. Within ten (10) days of receipt of the Improper Invoice by the District, the Vendor must be notified that the invoice is improper and be given an opportunity to correct the deficient or missing information, remedy the faulty work, replace the defective goods, or take other necessary, remedial action.

The District's rejection of an Improper Invoice must:

- a. Be provided in writing;
- b. Specify any and all known deficiencies; and
- c. State actions necessary to correct the Improper Invoice.

If the Vendor submits a corrected invoice, which corrects the deficiencies specified in the District's written rejection, the District must pay the corrected invoice within the later of: (a) ten (10) business days after date the corrected invoice is Date Stamped; or (b) forty-five (45) days after the date the Improper Invoice was Date Stamped.

If the Vendor submits an invoice in response to the District's written rejection which fails to correct the deficiencies specified or continues to be an Improper Invoice, the District must reject that invoice as stated herein.

4. Payment of Undisputed Portion of Invoice

If the District disputes a portion of an invoice, the undisputed portion shall be paid in a timely manner and in accordance with the due dates for payment as specified in these Policies & Procedures.

B. Payment Requests for Construction Services

1. Receipt of Proper Payment Request

The time at which payment is due for Construction Services from the District is as follows:

- a. If an Agent must approve the payment request before it is submitted to the District Manager, payment (whether full or partial) is due twenty-five (25) business days after the payment request is Date Stamped. The Provider may send the District an overdue notice. If the payment request is not rejected within four (4) business days after Date Stamp of the overdue notice, the payment request shall be deemed accepted, except for any portion of the payment request that is fraudulent, misleading or is the subject of dispute.

The agreement between the District and the Provider shall identify the Agent to which the Provider shall submit its payment request, or shall be provided by the District through a separate written notice no later than ten (10) days after contract award or notice to proceed, whichever is later. Provider's submission of a payment request to the Agent shall be Date Stamped, which shall commence

the time periods for payment or rejection of a payment request or invoice as provided in this section.

- b. If, pursuant to contract, an Agent is not required to approve the payment request submitted to the District, payment is due twenty (20) business days after the payment request is Date Stamped unless such payment request includes fraudulent or misleading information or is the subject of dispute.

2. Receipt and Rejection of Improper Payment Request

- a. If an Improper Payment Request is received, the District must reject the Improper Payment Request within twenty (20) business days after the date on which the payment request is Date Stamped.
- b. The District's rejection of the Improper Payment Request must:
 - i. Be provided in writing;
 - ii. Specify any and all known deficiencies; and
 - iii. State actions necessary to correct the Improper Invoice.
- c. If a Provider submits a payment request which corrects the deficiency specified in the District's written rejection, the District must pay or reject the corrected submission no later than ten (10) business days after the date the corrected payment request is Date Stamped.

3. Payment of Undisputed Portion of Payment Request

If the District disputes a portion of a payment request, the undisputed portion shall be paid in a timely manner and in accordance with the due dates for payment as specified in this section.

VII. Resolution of Disputes

If a dispute arises between a Provider and the District concerning payment of an invoice or payment request, the dispute shall be resolved as set forth in §218.735, Fla. Stat., for Construction Services, and §218.76, Fla. Stat. for Non-Construction Goods and Services.

A. Dispute between the District and a Provider

If a dispute between the District and a Provider cannot be resolved following resubmission of a payment request by the Provider, the dispute must be resolved in accordance with the dispute resolution procedure prescribed in the construction contract, if any. In the absence of a prescribed procedure in the contract, the dispute must be resolved by the procedures specified below.

B. Dispute Resolution Procedures

1. If an Improper Payment Request or Improper Invoice is submitted, and the Provider refuses or fails to submit a revised payment request or invoice as contemplated by the PPA and these Policies and Procedures, the Provider shall, not later than thirty (30) days after the date on which the last payment request or invoice was Date Stamped, submit a written statement via certified mail to the Agent, copying the District Manager, specifying the basis upon which the Provider contends the last submitted payment request or invoice was proper.
2. Within forty-five (45) days of receipt by the Agent and District Manager of the disputed, last-submitted payment request or invoice, the Agent and/or District Manager shall commence investigation of the dispute and render a final decision on the matter no later than sixty (60) days after the date on which the last-submitted payment request or invoice is Date Stamped.
3. With regard to contracts executed on or after July 1, 2021, if the District does not commence the dispute resolution procedure within the time provided herein, a Provider may give written notice via certified mail to the Agent, copying the District Manager, of the District's failure to timely commence its dispute resolution procedure. If the District fails to commence the dispute resolution procedure within 4 business days after receipt of such notice, any amounts resolved in the Provider's favor shall bear mandatory interest, as set forth in section 218.735(9), Florida Statutes, from the date on which the payment request or invoice containing the disputed amounts was Date Stamped. If the dispute resolution procedure is not commenced within 4 business days after receipt of the notice, the objection to the payment request or invoice shall be deemed waived. The waiver of an objection pursuant to this paragraph does not relieve a Provider of its contractual obligations.
4. Absent a written agreement to the contrary, if the Provider refuses or fails to provide the written statement required above, the Agent and/or District Manager is not required to contact the Provider in the investigation. In addition, and absent a written agreement to the contrary, if such written statement is not provided, the District may immediately contract with third parties to provide the goods and services subject to the dispute and deduct the costs of such third party purchases from amounts owed to the Provider.
5. The Board shall approve any decision of the District Manager to contract with a third party which would result in: 1) an expenditure above what is budgeted for the Construction Services or Non-Construction Services; or 2)

an expenditure which exceeds the original contract amount for the Construction Services or Non-Construction Services by more than ten percent (10%) or Ten Thousand Dollars (\$10,000).

6. A written explanation of the final decision shall be sent to the Provider, via certified mail, within five (5) business days from the date on which such final decision is made. A copy of the written explanation of the final decision shall be provided to the Chairperson of the Board simultaneously with the certified mailing to the Provider.
7. If a Provider does not accept in writing the final decision within five (5) days after receipt by the Provider, the District may immediately contract with third parties to provide the goods and services subject to the dispute and deduct the costs of such third party purchases from amounts owed to the Provider. If the costs of the third party purchases exceed the amount the District owes to the Provider, the District may seek to recover such excess from the Provider in a court of law or as otherwise provided in an agreement between the District and the Provider. Nothing contained herein shall limit or affect the District's ability to enforce all of its legal and contractual rights and remedies against the Provider.

VIII. Purchases Involving Federal Funds or Bond Funds

When the District intends to pay for a purchase with federal funds or bond funds, the District shall make such purchases only upon reasonable assurances that federal funds or bond funds sufficient to cover the cost will be received. When payment is contingent upon the receipt of bond funds, federal funds or federal approval, the public procurement documents and any agreement with a Provider shall clearly state such contingency. (§218.77, Fla. Stat.).

IX. Requirements for Construction Services Contracts – Project Completion; Retainage

The District intends to follow the PPA requirements for construction project completion and retainage, including, but not limited to, §218.735 (7) and (8), Fla. Stat.

X. Late Payment Interest Charges

Failure on the part of the District to make timely payments may result in District responsibility for late payment interest charges. No agreement between the District and a Provider may prohibit the collection of late payment interest charges allowable under the PPA as mandatory interest. (§218.75, Fla. Stat.).

A. Related to Non-Construction Goods and Services

All payments due from the District, and not made within the time specified within this policy, will bear interest, from thirty (30) days after the due date, at the rate of one percent (1%) per month on the unpaid balance. The Vendor must submit a Proper Invoice to the District for any interest accrued in order to receive the interest payment. (§218.735(9), Fla. Stat.).

An overdue period of less than one (1) month is considered as one (1) month in computing interest. Unpaid interest is compounded monthly. The term one (1) month means a period beginning on any day of a month and ending on the same day of the following month.

B. Related to Construction Services

All payments for Construction Services that are not made within the time periods specified within the applicable statute, shall bear interest from thirty (30) days after the due date, at the rate of one percent (1%) per month for contracts executed on or before June 30, 2021, and at the rate of two percent (2%) per month for contracts executed on or after July 1, 2021, or the rate specified by agreement, whichever is greater. §218.735(9), Fla. Stat. The Provider must submit a Proper Payment Request to the District for any interest accrued in order to receive the interest payment. An overdue period of less than one (1) month is considered as one (1) month in computing interest. (§218.74 (4), Fla. Stat.).

Unpaid interest is compounded monthly. The term one (1) month means a period beginning on any day of a month and ending on the same day of the following month.

C. Report of Interest

If the total amount of interest paid during the preceding fiscal year exceeds \$250, the District Manager is required to submit a report to the Board during December of each year, stating the number of interest payments made and the total amount of such payments. (§218.78, Fla. Stat.).

SECTION VIII

SECTION A

SECTION 1

MEMORANDUM

To: District Manager

From: Hopping Green & Sams P.A.

RE: Wastewater and Stormwater Needs Analysis

During the 2021 legislative session sections 403.9301 and 403.9302, Florida Statutes, were enacted requiring local governments to perform a 20-year needs analysis of certain wastewater and stormwater services or systems. Subject special districts are required to complete this analysis by June 30, 2022, and every five years thereafter. This memorandum answers basic questions regarding these new statutory provisions and requests that District Managers seek authorization for staff to solicit proposals to complete the required study as appropriate. We expect the services necessary to complete the required analysis to be exempt from competitive solicitation requirements as a planning or study activity below the statutory threshold of \$35,000. §§ 287.055, 287.017, Fla. Stat. Thus, as deemed appropriate and in the best interests of the subject district, districts may elect to utilize the services of existing engineering or other professionals currently under contract or may seek additional proposals for completion of the required needs analysis.

Which special districts are required to complete a needs analysis under section 403.9301 and 403.9302, Florida Statutes?

Special districts providing “wastewater services” or a “stormwater management program or stormwater management system” must complete a needs analysis.¹

What constitutes “wastewater services”?

Wastewater services means providing service to pipelines or conduits, pumping stations, and force mains and associated facilities used for collecting or conducting wastes to an ultimate point for treatment or disposal or to a plant or other works used for the purpose of treating, stabilizing, or holding wastewater principally from dwellings, business buildings, institutions, and sanitary wastewater or sewage treatment plants.

¹ Counties, municipalities, and special districts located in a “rural area of opportunity” may be exempt from the requirements of sections 403.9301 and 403.9302, Florida Statutes, if compliance would create an undue economic hardship. This includes:

- *Northwest Rural Area of Opportunity:* Calhoun, Franklin, Gadsden, Gulf, Holmes, Jackson, Liberty, Wakulla, and Washington counties, and the area within the city limits of Freeport and Walton County north of the Choctawhatchee Bay and intercoastal waterway.
- *South Central Rural Area of Opportunity:* DeSoto, Glades, Hardee, Hendry, Highlands, and Okeechobee counties, and the cities of Pahokee, Belle Glade, and South Bay (Palm Beach County), and Immokalee (Collier County).
- *North Central Rural Area of Opportunity:* Baker, Bradford, Columbia, Dixie, Gilchrist, Hamilton, Jefferson, Lafayette, Levy, Madison, Putnam, Suwannee, Taylor, and Union counties.

What constitutes “stormwater management program or stormwater management system”?

“Stormwater management program” means an institutional strategy for stormwater management, including urban, agricultural, and other stormwater. “Stormwater Management System” means a system which is designed and constructed or implemented to control discharges which are necessitated by rainfall events, incorporating methods to collect, convey, store, absorb, inhibit, treat, use, or reuse water to prevent or reduce flooding, overdrainage, environmental degradation and water pollution or otherwise affect the quantity and quality of discharges from the system.

What must the needs analysis for these services or systems include?

- A detailed description of associated facilities;
- The number of current and projected residents served calculated in 5-year increments;
- The current and projected service area;
- The current and projected cost of providing services calculated in 5-year increments;
- The estimated remaining useful life of each facility or its major components;
- The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components;
- The district’s plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the district expects to close any projected funding gap.
- The Office of Economic and Demographic Research has [templates and other resources and guidance](#) under development on its website to assist in completion of this required analysis.

When must the needs analysis required be complete?

The 20-year needs analysis must be completed by June 30, 2022.

What happens to the needs analysis once it is complete?

The complete needs analysis and associated methodology and supporting data must be submitted to the county within which the largest portion of the subject district facilities are located. Each county must then compile all analyses submitted to it (from special districts, municipalities, and the county itself) into a single document that must be filed with the Department of Environmental Protection and Office of Economic and Demographic Research by July 31, 2022 and every five years thereafter. The Office of Economic and Demographic research is required to evaluate the compiled documents for purposes of developing a statewide analysis that will include an analysis of the expenditures necessary to repair, replace, and expand water-related infrastructure.

SECTION C

SECTION 1

Westwood/OCC
Community Development District

Unaudited Financial Reporting
November 30, 2021



Table of Contents

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

Westwood/OCC
Community Development District
Combined Balance Sheet
November 30, 2021

	<i>General Fund</i>	<i>Totals Governmental Funds</i>
Assets:		
<u>Cash:</u>		
Operating Account	\$ 7,578	\$ 7,578
Due From Developer	\$ 2,184	\$ 2,184
Total Assets	\$ 9,761	\$ 9,761
Liabilities:		
Accounts Payable	\$ 2,263	\$ 2,263
Total Liabilities	\$ 2,263	\$ 2,263
Fund Balances:		
Unassigned	\$ 7,499	\$ 7,499
Total Fund Balances	\$ 7,499	\$ 7,499
Total Liabilities & Fund Balance	\$ 9,761	\$ 9,761

Westwood/OCC
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending November 30, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/21	Thru 11/30/21	Variance
<u>Revenues</u>				
Developer Contributions	\$ 94,019	\$ 10,116	\$ 9,977	\$ (139)
Total Revenues	\$ 94,019	\$ 10,116	\$ 9,977	\$ (139)
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 2,000	\$ -	\$ 2,000
FICA Expense	\$ 918	\$ 153	\$ -	\$ 153
Engineering	\$ 12,000	\$ 2,000	\$ -	\$ 2,000
Attorney	\$ 25,000	\$ 4,167	\$ 79	\$ 4,088
Annual Audit	\$ 2,900	\$ -	\$ -	\$ -
Management Fees	\$ 25,000	\$ 4,167	\$ 4,167	\$ 0
Information Technology	\$ 800	\$ 133	\$ 133	\$ (0)
Website Maintenance	\$ 400	\$ 67	\$ 67	\$ 0
Telephone	\$ 300	\$ 50	\$ -	\$ 50
Postage	\$ 1,000	\$ 167	\$ 0	\$ 167
Printing & Binding	\$ 1,000	\$ 167	\$ -	\$ 167
Insurance	\$ 5,776	\$ 5,776	\$ 5,435	\$ 341
Legal Advertising	\$ 5,000	\$ 833	\$ -	\$ 833
Other Current Charges	\$ 1,600	\$ 267	\$ 60	\$ 206
Office Supplies	\$ 150	\$ 25	\$ 0	\$ 25
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total Expenditures	\$ 94,019	\$ 20,146	\$ 10,116	\$ 10,030
Excess Revenues (Expenditures)	\$ -	\$ -	\$ (139)	
Fund Balance - Beginning	\$ -	\$ -	\$ 7,638	
Fund Balance - Ending	\$ -	\$ -	\$ 7,499	

Westwood/OCC
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Developer Contributions	\$ 7,793	\$ 2,184	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,977
Total Revenues	\$ 7,793	\$ 2,184	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,977
Expenditures:													
<i>General & Administrative:</i>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	\$ 79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	79
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ 2,083	\$ 2,083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,167
Information Technology	\$ 67	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	133
Website Maintenance	\$ 33	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	67
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Insurance	\$ -	\$ 5,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,435
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Current Charges	\$ 30	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	60
Office Supplies	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total Expenditures	\$ 2,467	\$ 7,649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,116
Excess Revenues (Expenditures)	\$ 5,326	\$ (5,465)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(139)

SECTION 2

Westwood/OCC

Community Development District

Funding Request #21

July 20, 2021

Payee		General Fund FY2021	
1	Governmental Management Services-CF, LLC Inv# 24 - Management Fees - July 2021	\$	3,016.67
2	Grau & Associates Inv# 21480 - Audit FYE 09/30/2020	\$	800.00
3	Randall Greene Supervisor Fees	\$	215.30
4	Duane Owen Supervisor Fees	\$	215.30
5	Andrew Gorrill Supervisor Fees	\$	215.30
6	Thomas Franklin Supervisor Fees	\$	215.30
		\$	4,677.87
Total:		\$	4,677.87

Please make check payable to:

Westwood/OCC CDD

6200 Lee Vista Boulevard Suite 300

Orlando FL 32822

**1001 Bradford Way
Kingston, TN 37763**

Invoice #: 24
Invoice Date: 7/1/21
Due Date: 7/1/21
Case:
P.O. Number:

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

[illegible]

Grau and Associates

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

Phone: 561-994-9299

Fax: 561-994-5823

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

1-8

31-513-322

Invoice No. 21480
Date 07/01/2021

SERVICE

AMOUNT

Audit FYE 09/30/2020

\$ 800.00

Current Amount Due

\$ 800.00

RECEIVED

JUL 6 2021

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
800.00	0.00	1,000.00	0.00	0.00	1,800.00

Payment due upon receipt.

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name:

Westwood/OCC CDD

Board Meeting Date:

July 13, 2021

	<i>Name</i>	<i>In Attendance Please ✓</i>	<i>Fee Involved Yes / No</i>	
1	Randall Greene	✓ (phone)	Yes (\$200)	215.30
2	Duane "Rocky" Owen	✓	Yes (\$200)	25 30
3	Dewitt "Dutch" Holt, III		Yes (\$200)	
4	Andrew Gorrill	✓	Yes (\$200)	215.30
5	Thomas Franklin	✓	Yes (\$200)	215.30

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

Approved for Payment:


District Manager Signature

7/13/21
Date

****RETURN SIGNED DOCUMENT TO Arjel Lovera****

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name:

Westwood/OCC CDD

Board Meeting Date:

July 13, 2021

	<i>Name</i>	<i>In Attendance Please ✓</i>	<i>Fee Involved Yes / No</i>
1	Randall Greene	✓ (phone)	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)

215.30

25.30

215.30

215.30

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

Approved for Payment:


District Manager Signature

7/13/21
Date

****RETURN SIGNED DOCUMENT TO Arlel Lovera****

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name:

Westwood/OCC CDD

Board Meeting Date:

July 13, 2021

	<i>Name</i>	<i>In Attendance Please ✓</i>	<i>Fee Involved Yes / No</i>	
1	Randall Greene	✓ (phone)	Yes (\$200)	215.30
2	Duane "Rocky" Owen	✓	Yes (\$200)	215.30
3	Dewitt "Dutch" Holt, III		Yes (\$200)	
4	Andrew Gorrill	✓	Yes (\$200)	215.36
5	Thomas Franklin	✓	Yes (\$200)	215.30

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

Approved for Payment:


District Manager Signature

7 | 13 | 21
Date

****RETURN SIGNED DOCUMENT TO Arlel Lovera****

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name:

Westwood/OCC CDD

Board Meeting Date:

July 13, 2021

	<i>Name</i>	<i>In Attendance Please ✓</i>	<i>Fee Involved Yes / No</i>	
1	Randall Greene	✓ (phone)	Yes (\$200)	215.30
2	Duane "Rocky" Owen	✓	Yes (\$200)	215.30
3	Dewitt "Dutch" Holt, III		Yes (\$200)	
4	Andrew Gorrill	✓	Yes (\$200)	215.30
5	Thomas Franklin	✓	Yes (\$200)	215.30

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

Approved for Payment:


District Manager Signature

7/13/21
Date

****RETURN SIGNED DOCUMENT TO Arlel Lovera****

Westwood/OCC

Community Development District

Funding Request #22
July 26, 2021

Payee		General Fund FY2021	
1	Orlando Sentinel Inv#038554670000 - Legal Advertising - June 2021	\$	560.00
2	Hopping Green & Sams Inv #123916 - June 2021	\$	158.75
		\$	718.75
Total:		\$	718.75

Please make check payable to:

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

Invoice & Summary

Billed Account Name: Westwood/Occ Cdd
Billed Account Number: CU80057447
Invoice Number: 038554670000
Amount: \$560.00
Billing Period: 06/01/21 - 06/30/21
Due Date: 07/30/21

INVOICE/SUMMARY

Page 1 of 2

2
31-513-48

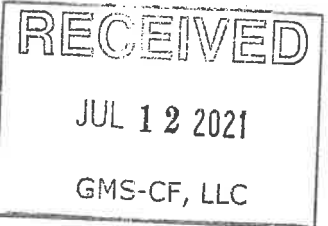
NOT. Audit Meeting 6/29/21

Invoice & Summary Details

Date	trunc Reference #	Description	Ad Size/ Units	Rate	Gross Amount	Total
✓06/22/21	OSC38554670	Current Activity Classified Listings, Online				
✓06/29/21		Orlando Sentinel 6979202				560.00
Total Current Advertising						560.00

RECEIVED

JUL 16 2021



Total: \$560.00

Account Summary

Current	1-30	31-60	61-90	91+	Unapplied Amount
560.00	0.00	0.00	0.00	0.00	0.00



ORLANDO
SIGNATURE



MOTIV8

Please detach and return this portion with your payment.

Orlando Sentinel
MEDIA GROUP

PO Box 100608
Atlanta, GA 30384-0608

Remittance Section

Billed Period: 06/01/21 - 06/30/21
Billed Account Name: Westwood/Occ Cdd
Billed Account Number: CU80057447
Invoice Number: 038554670000

Return Service Requested

0242001441 PRESORT 1441 1 MB 0.447 P1C7
[Barcode]

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



08005744708005744703038554670 00056000 00056000 4

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, NOTICE OF
PUBLIC HEARING was published in said
newspaper in the issues of Jun 22, 2021; Jun
29, 2021.

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



Jeremy Gates

Signature of Affiant

Name of Affiant

Sworn to and subscribed before me on this 30 day of June, 2021,
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

6979202

**WESTWOOD/OCC COMMUNITY DEVELOPMENT
DISTRICT NOTICE OF PUBLIC HEARING TO
CONSIDER THE ADOPTION OF THE FISCAL
YEAR 2021/2022 BUDGET AND NOTICE
OF REGULAR BOARD OF SUPERVISORS
MEETING.**

The Board of Supervisors ("Board") of the Westwood/OCC Community Development District ("District") will hold a public hearing on July 13, 2021 at 10:00 a.m. at the Offices of GMS-CF, LLC, 219 E. Livingston Street, Orlando, Florida 32801, for the purpose of hearing comments and objections on the adoption of the proposed budget ("Proposed Budget") of the District for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("Fiscal Year 2021/2022"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, 219 E. Livingston Street, Orlando, Florida 32801, (407) 841-5524 ("District Manager's Office"), during normal business hours, or by visiting the District's website at www.westwoodocc.com.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this meeting 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 decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of 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
Governmental Management Services -
Central Florida, LLC
District Manager

OS6879202

6/22, 6/29/2021

6979202

Hopping Green & Sams

Attorneys and Counselors

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

STATEMENT

July 21, 2021

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

Bill Number 123916
Billed through 06/30/2021

3
31-513-315
RECEIVED

General Counsel June 21
WOCDD 00001 MCE

JUL 26 2021

FOR PROFESSIONAL SERVICES RENDERED

06/19/21 MCE Review draft audit.

0.40 hrs

Total fees for this matter

\$158.00

MATTER SUMMARY

Eckert, Michael C.

0.40 hrs

395 /hr

\$158.00

TOTAL FEES

\$158.00

INTEREST CHARGE ON PAST DUE BALANCE

\$0.75

TOTAL CHARGES FOR THIS MATTER

\$158.75

BILLING SUMMARY

Eckert, Michael C.

0.40 hrs

395 /hr

\$158.00

TOTAL FEES

\$158.00

INTEREST CHARGE ON PAST DUE BALANCE

\$0.75

TOTAL CHARGES FOR THIS BILL

\$158.75

Please include the bill number with your payment.

SECTION 3

Westwood/OCC

Community Development District

Funding Request #27
December 20, 2021

	Payee		General Fund
1	Governmental Management Services-CF, LLC Inv# 28 - Management Fees - Dec 2021	\$	2,185.28
2	Hopping Green & Sams Inv #126017 - Oct 2021	\$	79.00
		\$	2,264.28
	Total:	\$	2,264.28

Please make check payable to:

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

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

Invoice

Invoice #: 28
Invoice Date: 12/1/21
Due Date: 12/1/21
Case:
P.O. Number:

Bill To:

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

RECEIVED

1

Description	Hours/Qty	Rate	Amount
Management Fees - December 2021	31-513-34	2,083.33	2,083.33
Website Administration - December 2021	352	33.33	33.33
Information Technology - December 2021	351	66.67	66.67
Office Supplies	51	0.06	0.06
Postage	42	1.89	1.89
Total			\$2,185.28
Payments/Credits			\$0.00
Balance Due			\$2,185.28

Hopping Green & Sams

Attorneys and Counselors

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

===== STATEMENT =====

November 17, 2021

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

Bill Number 126017
Billed through 11/12/2021

General Counsel
WOCDD 00001

oct 21
MCE

3
31-513-315

RECEIVED

11-12-2021

FOR PROFESSIONAL SERVICES RENDERED

10/12/21	MCE	Prepare Department of Economic Opportunity's special district fee invoice and update form; arrange for distribution.	0.20 hrs
----------	-----	--	----------

Total fees for this matter	\$79.00
----------------------------	---------

MATTER SUMMARY

Eckert, Michael C.	0.20 hrs	395 /hr	\$79.00
--------------------	----------	---------	---------

TOTAL FEES	\$79.00
------------	---------

TOTAL CHARGES FOR THIS MATTER	<u>\$79.00</u>
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BILLING SUMMARY

Eckert, Michael C.	0.20 hrs	395 /hr	\$79.00
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TOTAL FEES	\$79.00
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TOTAL CHARGES FOR THIS BILL	<u>\$79.00</u>
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Please include the bill number with your payment.

Hopping Green & Sams

Attorneys and Counselors

November 19, 2021

Via E-Mail

George Flint, District Manager
Governmental Management Services-Central Florida
1408 Hamlin Avenue, Unit E
St. Cloud, Florida 34771

Re: Westwood/OCC Community Development District
Hopping Green & Sams ("HGS") Final Invoices

Dear George:

Attached is HGS's invoice for work performed in October and November. Effective as of November 15, 2021, the special district practice group has transitioned to the law firm of Kutak Rock LLP.

After 40 years, Hopping Green & Sams, PA has ceased the practice of law and this will be HGS's final invoices.

Please let us know if you have any questions regarding the attached. Otherwise, please remit payment within thirty (30) days of your receipt of this letter. It was a pleasure serving as your counsel under HGS; and we look forward to our continued representation with Kutak Rock.

Sincerely,

Michael C. Eckert

MCE:lk

Attachment

cc: invoices@gmscfl.com