

*Westwood/OCC Community  
Development District*

*Agenda*

*July 12, 2022*

# AGENDA

# *Westwood/OCC*

## *Community Development District*

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219 E. Livingston Street, Orlando, Florida 32801

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

July 5, 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, July 12, 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 April 12, 2022 Meeting
4. Public Hearing
  - A. Consideration of Resolution 2022-04 Adopting the Fiscal Year 2023 Budget and Relating to the Annual Appropriations
5. Consideration of Fiscal Year 2023 Developer Funding Agreement
6. Review and Acceptance of Fiscal Year 2021 Audit Report
7. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Balance Sheet and Income Statement
    - ii. Ratification of Funding Requests 31-33
    - iii. Presentation of Number of Registered Voters – 0
    - iv. Approval of Fiscal Year 2023 Meeting Schedule
8. Supervisor's Requests
9. 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 April 12, 2022 meeting. The minutes are enclosed for your review.

The fourth order of business opens the public hearing to adopt the Fiscal Year 2023 Budget. Section A is the consideration of Resolution 2022-04 Adopting the Fiscal Year 2023 budget and relating to the annual appropriations. A copy of the agreement is enclosed for your review.

The fifth order of business is the consideration of the Fiscal Year 2023 Developer Funding Agreement. A copy of the agreement is enclosed for your review.

The sixth order of business is the review and acceptance of the Fiscal Year 2021 audit report. The report is enclosed for your review.

The seventh order of business is Staff Reports. 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 31-33, enclosed for your review. Sub-section 3 is the presentation of the number of registered voters within the boundaries of the District. Sub-section 4 is the approval of the Fiscal Year 2023 meeting schedule. A sample meeting notice is 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*

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, **April 12, 2022** 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  
Wes Haber *by phone*  
Rey Malavè *by phone*

District Manager, GMS  
District Counsel  
District Engineer

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Flint called the roll. Three Board members were present at the meeting and one attended by phone constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. Flint: There are no members of the public here other than staff and Board members to provide comments.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the January 11, 2022  
Meeting**

Mr. Flint: Approval of the January 11, 2022 minutes. Did the Board have any comments or corrections to those? Hearing none, I would ask for a motion to approve.

On MOTION by Mr. Owen, seconded by Mr. Gorrill, with all in favor, the Minutes of the January 11, 2022 Meeting, were approved.

**FOURTH ORDER OF BUSINESS****Consideration of Resolution 2022-02  
Designating a Date, Time, and Location for a  
Landowners' Meeting and Election**

Mr. Flint: The initial landowners meeting was held soon after the formation of the District and then the first landowner election after that is required to be held on the first Tuesday of November, which is November 1<sup>st</sup>. After that one, the District can hold the landowner election any time in the month of November, but the first one needs to be on the first Tuesday. You have a resolution in your agenda. You can see there are three seats that are up for election this November, those are Dutch, Andy, and Tom's seats. Then Randall and Rocky's are up in November of 2024. This resolution designates the landowners meeting date for the first day of November and I would recommend you do it at 10:00 a.m. in this location. It's not a Board meeting, it will just be the landowner and myself at this point.

On MOTION by Mr. Franklin, seconded by Mr. Gorrill, with all in favor, Resolution 2022-02 Designating November 1, 2022 at 10:00 a.m. at 219 E. Livingston Street, Orlando, Florida as the Landowners' Meeting and Election, was approved.

Mr. Greene: Is that November 1<sup>st</sup> at 10:00 a.m.? I just want to make sure so I can pass it on.

Mr. Flint: Yes sir, November 1<sup>st</sup> at 10:00 a.m. and our location here at 219 E. Livingston Street.

Mr. Greene: Thank you. Sorry to interrupt.

**FIFTH ORDER OF BUSINESS****Consideration of Resolution 2022-03  
Approving the Proposed Fiscal Year 2023  
Budget and Setting a Public Hearing**

Mr. Flint: Each year the Board is required to approve of proposed budget by June 15<sup>th</sup> and set the date, time, and place of the hearing. The resolution recommends your July 12<sup>th</sup>, 2022 meeting at 10:00 a.m. in this location for the hearing and then attached to the resolution is exhibit 'A' the proposed budget. The proposed budget is not binding on the Board. You can make changes

up to and at the public hearing if you choose to do so. The Districts is currently operating under a Developer Funding Agreement. So, there are no assessments that we have to worry about, and no deadlines or mail notices or anything like that. The budget is substantially the same. We've reduced our management fee going into this fiscal year. I think the only change is in the liability insurance. We don't really have control over that. Again, because this is funded through a Developer Funding Agreement, the developer would only be obligated to fund the actual cost of the District. Any questions on the resolutions or the proposed budget? Hearing none,

On MOTION by Mr. Franklin, seconded by Mr. Greene, with all in favor, Resolution 2022-03 Approving the Proposed Fiscal Year 2023 Budget and Setting a Public Hearing, was approved.

## **SIXTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. Attorney**

##### **i. Presentation of Memorandum Regarding Best Practices for Responding to Public Records Requests**

Mr. Flint: Wes, we've got the public records memo in here under the attorney's report. Do you want to present that to the Board?

Mr. Haber: Yes, I won't go into detail, but I am certainly happy to answer any questions. I would just note that this is a memo that Mike put together. I know he is experiencing more in Northeast Florida, and I think probably more in Districts where you have resident Boards that have a longer history of existence, public records requests, and some litigation stemming from those requests. So, he prepared this memo and distributed it to every District that he represents. Just making folks aware of the public record law and how it works. I think the biggest thing to take away from it is in the unlikely event that you ever receive a public records request, forward it to George. His office serves as the record custodian for the District. George will likely reach out to us if it seems like that may be controversial in any way and we will address the requests on your behalf and follow up with you if there is anything else we need. That being said, there is nothing going on at this particular District that resulted in this memo. It went to all his clients. Happy to answer any questions.

Mr. Flint: Any questions for Wes? Hearing none.

**B. Engineer**

Mr. Flint: Rey, anything?

Mr. Malavè: I can't remember if I mentioned this last time or not. There is a rule that came from the legislature regarding reporting your stormwater needs analysis for 20 years. The fact that we have not been constructed or anything like that, provides that we really don't need to do anything. We are doing it as a courtesy and for the record. So, we'll be doing that. We are just waiting until June to do them all together and we will copy the attorney and George on the letter for the record. Other than that, I have nothing else.

Mr. Flint: Okay. Sounds good.

Mr. Greene: I have a question on that George. We're just providing courtesy calculations. Is that what you meant?

Mr. Flint: He is just going to submit a letter saying we don't own or maintain any stormwater infrastructure. Therefore, we are not required to do the needs analysis. I think that is what you indicated, right?

Mr. Malavè: That is correct.

**C. District Manager's Report**

**i. Balance Sheet and Income Statement**

Mr. Flint: You have the unaudited financial statements through February 28<sup>th</sup>. There is no action required by the Board. If you have any questions, we can discuss those. It is straightforward and not a lot of moving parts on these financials at this point.

**ii. Ratification of Funding Request #23-30**

Mr. Flint: These were submitted to the developer under the funding agreement. We are just putting them on the agenda to be ratified by the Board. Are there any questions on the funding requests? Hearing none,

On MOTION by Mr. Franklin, seconded by Mr. Greene, with all in favor, Funding Requests #23-30, were ratified.
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**SEVENTH ORDER OF BUSINESS**

**Supervisors' Requests**

There being none, the next item followed.

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

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

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Chairman/Vice Chairman

## SECTION IV

# SECTION A

## RESOLUTION 2022-04

**THE ANNUAL APPROPRIATION RESOLUTION OF THE WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2022, submitted to the Board of Supervisors (“**Board**”) of the Westwood/OCC Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

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

### **SECTION 1. BUDGET**

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes (“Adopted Budget”)*, and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Westwood/OCC Community Development District for the Fiscal Year Ending September 30, 2023.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

There is hereby appropriated out of the revenues of the District for Fiscal Year 2022/2023, the sum of \$\_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

### SECTION 3. BUDGET AMENDMENTS

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

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

**PASSED AND ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2022.**

ATTEST:

**WESTWOOD/OCC COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

**Exhibit A:** FY 2022/2023 Budget

***Westwood OCC***  
***Community Development District***

***Proposed Budget***  
***FY2023***



# Table of Contents

**1** General Fund

**2-4** General Fund Narrative

# Westwood/OCC

## Community Development District

### Proposed Budget General Fund

Description	Adopted Budget FY2022	Actuals Thru 5/31/22	Projected Next 4Months	Projected Thru 9/30/22	Proposed Budget FY2023
<b><u>Revenues</u></b>					
Developer Contributions	\$ 94,019	\$ 28,393	\$ 29,128	\$ 57,522	\$ 94,357
<b>Total Revenues</b>	<b>\$ 94,019</b>	<b>\$ 28,393</b>	<b>\$ 29,128</b>	<b>\$ 57,522</b>	<b>\$ 94,357</b>
<b><u>Expenditures</u></b>					
<i><u>Administrative</u></i>					
Supervisor Fees	\$ 12,000	\$ 1,600	\$ 4,000	\$ 5,600	\$ 12,000
FICA Expense	\$ 918	\$ 92	\$ 306	\$ 398	\$ 918
Engineering	\$ 12,000	\$ 255	\$ 4,000	\$ 4,255	\$ 12,000
Attorney	\$ 25,000	\$ 1,274	\$ 8,333	\$ 9,607	\$ 25,000
Annual Audit	\$ 2,900	\$ 2,900	\$ -	\$ 2,900	\$ 2,900
Management Fees	\$ 25,000	\$ 16,667	\$ 8,333	\$ 25,000	\$ 25,000
Information Technology	\$ 800	\$ 533	\$ 267	\$ 800	\$ 800
Website Maintenance	\$ 400	\$ 267	\$ 133	\$ 400	\$ 400
Telephone	\$ 300	\$ -	\$ 100	\$ 100	\$ 300
Postage	\$ 1,000	\$ 10	\$ 333	\$ 343	\$ 1,000
Printing & Binding	\$ 1,000	\$ 16	\$ 333	\$ 349	\$ 1,000
Insurance	\$ 5,776	\$ 5,435	\$ -	\$ 5,435	\$ 6,114
Legal Advertising	\$ 5,000	\$ -	\$ 1,667	\$ 1,667	\$ 5,000
Other Current Charges	\$ 1,600	\$ 290	\$ 152	\$ 442	\$ 1,600
Office Supplies	\$ 150	\$ 1	\$ 50	\$ 51	\$ 150
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total Expenditures</b>	<b>\$ 94,019</b>	<b>\$ 29,514</b>	<b>\$ 28,008</b>	<b>\$ 57,522</b>	<b>\$ 94,357</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ (1,120)</b>	<b>\$ 1,120</b>	<b>\$ -</b>	<b>\$ -</b>

**Westwood/OCC**  
**Community Development District**  
GENERAL FUND BUDGET

**REVENUES:**

*Developer Contributions*

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

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**EXPENDITURES:**

**Administrative:**

*Supervisor Fees*

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

*FICA Expense*

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

*Engineering*

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

*Attorney*

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

*Annual Audit*

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

*Management Fees*

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

**Westwood/OCC**  
**Community Development District**  
GENERAL FUND BUDGET

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc. Governmental Management Services – Central Florida, LLC provides these systems.

Website Maintenance

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

Telephone

Telephone and fax machine.

Postage

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

Printing & Binding

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

Insurance

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

Legal Advertising

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

Other Current Charges

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

**Westwood/OCC**  
**Community Development District**  
GENERAL FUND BUDGET

Office Supplies

Miscellaneous office supplies.

Dues, Licenses & Subscriptions

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

## SECTION V

**WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2022/2023 FUNDING AGREEMENT**

This agreement ("**Agreement**") is made and entered into this 12th day of July, 2022, by and between:

**Westwood/OCC Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Orange County, Florida ("**District**"), and

**DCS Real Estate Investments VI, LLC**, a Florida limited liability company and a landowner in the District ("**Developer**") with an address of 505 South Flagler Drive, Suite 900, West Palm Beach, Florida 33401.

**RECITALS**

**WHEREAS**, the District was established by an ordinance adopted by the County Commission of Orange County, Florida, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

**WHEREAS**, the District, pursuant to Chapter 190, *Florida Statutes*, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

**WHEREAS**, Developer presently owns and/or is developing the majority of all real property described in **Exhibit A**, attached hereto and incorporated herein ("**Property**"), within the District, which Property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District; and

**WHEREAS**, the District is adopting its general fund budget for the fiscal year beginning October 1, 2022 and ending September 30, 2022 ("**Fiscal Year 2022/2023 Budget**"); and

**WHEREAS**, this Fiscal Year 2022/2023 Budget, which both parties recognize may be amended from time to time in the sole discretion of the District is attached hereto and incorporated herein by reference as **Exhibit B**; and

**WHEREAS**, the District has the option of levying non-ad valorem assessments on all land, including the Property, that will benefit from the activities, operations and services set forth in the Fiscal Year 2022/2023 Budget, or utilizing such other revenue sources as may be available to it; and

**WHEREAS**, in lieu of levying assessments on the Property, the Developer is willing to provide such funds as are necessary to allow the District to proceed with its operations as described in **Exhibit B**; and

**WHEREAS**, the Developer agrees that the activities, operations and services provide a special and peculiar benefit equal to or in excess of the costs reflected on **Exhibit B** to the Property; and

**WHEREAS**, the Developer has agreed to enter into this Agreement in lieu of having the District levy and collect any non-ad valorem assessments as authorized by law against the Property located within the District for the activities, operations and services set forth in **Exhibit B**; and

**WHEREAS**, Developer and District desire to secure such budget funding through the imposition of a continuing lien against the Property described in **Exhibit A** and otherwise as provided herein.

**NOW, THEREFORE**, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **FUNDING.** The Developer agrees to make available to the District the monies necessary for the operation of the District as called for in the budget attached hereto as **Exhibit B**, as may be amended from time to time in the District's sole discretion, within fifteen (15) days of written request by the District. Amendments to the Fiscal Year 2022/2023 Budget as shown on **Exhibit B** adopted by the District at a duly noticed meeting shall have the effect of amending this Agreement without further action of the parties. Funds provided hereunder shall be placed in the District's general checking account. These payments are made by the Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District.

2. **CONTINUING LIEN.** District shall have the right to file a continuing lien upon the Property described in **Exhibit A** for all payments due and owing under the terms of this Agreement and for interest thereon, and for reasonable attorneys' fees, paralegals' fees, expenses and court costs incurred by the District incident to the collection of funds under this Agreement or for enforcement this lien, and all sums advanced and paid by the District for taxes and payment on account of superior interests, liens and encumbrances in order to preserve and protect the District's lien. The lien shall be effective as of the date and time of the recording of a "Notice of Lien for Fiscal Year 2022/2023 Budget" in the public records of Orange County, Florida ("**County**"), stating among other things, the description of the real property and the amount due as of the recording of the Notice, and the existence of this Agreement. The District Manager, in its sole discretion, is hereby authorized by the District to file the Notice of Lien for Fiscal Year 2022/2023 Budget on behalf of the District, without the need of further Board action authorizing or directing such filing. At the District Manager's direction, the District may also bring an action at law against the record title holder to the Property to pay the amount due under this Agreement, or may foreclose the lien against the Property in any manner authorized by law. The District may partially release any filed lien for portions of the Property subject to a plat if and when the Developer has demonstrated, in the District's sole discretion, such release will not

materially impair the ability of the District to enforce the collection of funds hereunder. In the event the Developer sells any of the Property described in **Exhibit A** after the execution of this Agreement, the Developer's rights and obligations under this Agreement shall remain the same, provided however that the District shall only have the right to file a lien upon the remaining Property owned by the Developer.

**3. ALTERNATIVE COLLECTION METHODS.**

a. In the alternative or in addition to the collection method set forth in Paragraph 2 above, the District may enforce the collection of funds due under this Agreement by action against the Developer in the appropriate judicial forum in and for the County. The enforcement of the collection of funds in this manner shall be in the sole discretion of the District Manager on behalf of the District. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

b. The District hereby finds that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property, which benefit is initially allocated on an equal developable acreage basis. The Developer agrees that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property equal to or in excess of the costs set forth in **Exhibit B**, on an equal developable acreage basis. Therefore, in the alternative or in addition to the other methods of collection set forth in this Agreement, the District, in its sole discretion, may choose to certify amounts due hereunder as a non-ad valorem assessment on all or any part of the Property for collection, either through the Uniform Method of Collection set forth in Chapter 197, *Florida Statutes*, or under any method of direct bill and collection authorized by Florida law. Such assessment, if imposed, may be certified on the next available tax roll of the County property appraiser.

**4. AGREEMENT; AMENDMENTS.** This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

**5. AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

**6. ASSIGNMENT.** This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other, which consent shall not be unreasonably withheld.

7. **DEFAULT.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement in the manner described herein in Paragraphs 2 and 3 above.

8. **THIRD PARTY RIGHTS; TRANSFER OF PROPERTY.** This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns. In the event the Developer sells or otherwise disposes of its business or of all or substantially all of its assets relating to improvements, work product, or lands within the District, the Developer shall continue to be bound by the terms of this Agreement and additionally shall expressly require that the purchaser agree to be bound by the terms of this Agreement. The Developer shall give 90 days prior written notice to the District under this Agreement of any such sale or disposition.

9. **FLORIDA LAW GOVERNS.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

10. **ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

11. **EFFECTIVE DATE.** The Agreement shall be effective after execution by both parties hereto. The enforcement provisions of this Agreement shall survive its termination, until all payments due under this Agreement are paid in full.

[Remainder of page intentionally left blank]

**IN WITNESS WHEREOF**, the parties execute this Agreement the day and year first written above.

Attest:

**Westwood/OCC Community  
Development District**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

**DCS REAL ESTATE INVESTMENTS VI,  
LLC**, a Florida limited liability company

By: DCS Investment Holdings GP, LLC  
Its: Manager

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Paul E. Simonson, Manager

**EXHIBIT A:** Property Description  
**EXHIBIT B:** Fiscal Year 2022/2023 Budget

Exhibit A  
Legal Description of District Boundaries

WESTWOOD  
PART OF LOT 2  
CS# 18-134

DESCRIPTION:

The land referred to herein below is situated in the County of Orange, State of Florida, and is described as follows:

A portion of Lot 2, WESTWOOD, according to the plat thereof, as recorded in Plat Book 20, Pages 132 and 133, Public Records of Orange County, Florida, located in Section 12, Township 24 South, Range 28 East, Orange County, Florida, being more particularly described as follows:

Commence at the southeast corner of said Lot 2; said point lying on the westerly right-of-way line of Westwood Boulevard as shown on the plat of WESTWOOD BOULEVARD RIGHT-OF-WAY PHASE II, according to the plat thereof, as recorded in Plat Book 15, Page 80, Public Records of Orange County, Florida; thence run northerly along said westerly right-of-way line, the following two (2) courses and distances; run N 02°45'59" W, a distance of 29.32 feet to a point of curvature of a curve, concave easterly, having a radius of 1003.00 feet and a central angle of 24°47'31"; thence run northerly, along the arc of said curve, a distance of 434.00 feet to the POINT OF BEGINNING; thence run N 88°06'40" W, a distance of 143.93 feet; thence run S 80°58'52" W, a distance of 176.23 feet; thence run S 09°01'18" E, a distance of 68.10 feet to a point on a non-tangent curve, concave northeasterly, having a radius of 353.50 feet and a central angle of 32°28'41"; thence on a chord bearing of N 84°12'05" W, run 200.38 feet along the arc of said curve to the point of tangency thereof; thence run N 67°57'44" W, a distance of 158.76 feet to a point on a non-tangent curve, concave southwesterly, having a radius of 69.50 feet and a central angle of 143°57'34"; thence on a chord bearing of N 67°57'44" W, run 174.62 feet along the arc of said curve to a point; thence run N 67°57'44" W, a distance of 267.53 feet to a point on a non-tangent curve, concave southeasterly, having a radius of 2201.83 feet and a central angle of 03°28'12", said point being on the limited access right-of-way line of Interstate No. 4 and the Beeline Expressway; thence run northerly along said limited access right-of-way line the following three (3) courses and distances; on a chord bearing of N 12°50'40" E, run 133.35 feet along the arc of said curve to the point of compound curvature with a curve, concave southeasterly, having a radius of 1055.92 feet and a central angle of 42°45'44"; thence run northeasterly, along the arc of said curve, a distance of 788.08 feet to the point of compound curvature with a curve, concave southeasterly, having a radius of 2201.83 feet and a central angle of 09°37'04"; thence run northeasterly, along the arc of said curve, a distance of 369.61 feet to a point, thence, departing said limited access right-of-way line, run S 19°25'14" E; a distance of 503.16 feet to a point of curvature of a non-tangent curve, concave southerly, having a radius of 530.00 feet and a central angle of 43°14'08"; thence, on a chord bearing of S 60°52'56" E, run 399.94 feet along the arc of said curve to a point on the aforementioned westerly right-of-way-line of Westwood Boulevard; said point lying on a curve, concave southeasterly, having a radius of 1003.00 feet; thence, on a chord bearing of S 36°22'57" W, run 502.66 feet along the arc of said curve through a central angle of 28°42'51" to the POINT OF BEGINNING.

Containing 20.001 acres more or less and being subject to any rights-of-way, restrictions and easements of record.

***Westwood OCC***  
***Community Development District***

***Proposed Budget***  
***FY2023***



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**1** General Fund

**2-4** General Fund Narrative

# Westwood/OCC

## Community Development District

### Proposed Budget General Fund

Description	Adopted Budget FY2022	Actuals Thru 5/31/22	Projected Next 4Months	Projected Thru 9/30/22	Proposed Budget FY2023
<b><u>Revenues</u></b>					
Developer Contributions	\$ 94,019	\$ 28,393	\$ 29,128	\$ 57,522	\$ 94,357
<b>Total Revenues</b>	<b>\$ 94,019</b>	<b>\$ 28,393</b>	<b>\$ 29,128</b>	<b>\$ 57,522</b>	<b>\$ 94,357</b>
<b><u>Expenditures</u></b>					
<i><u>Administrative</u></i>					
Supervisor Fees	\$ 12,000	\$ 1,600	\$ 4,000	\$ 5,600	\$ 12,000
FICA Expense	\$ 918	\$ 92	\$ 306	\$ 398	\$ 918
Engineering	\$ 12,000	\$ 255	\$ 4,000	\$ 4,255	\$ 12,000
Attorney	\$ 25,000	\$ 1,274	\$ 8,333	\$ 9,607	\$ 25,000
Annual Audit	\$ 2,900	\$ 2,900	\$ -	\$ 2,900	\$ 2,900
Management Fees	\$ 25,000	\$ 16,667	\$ 8,333	\$ 25,000	\$ 25,000
Information Technology	\$ 800	\$ 533	\$ 267	\$ 800	\$ 800
Website Maintenance	\$ 400	\$ 267	\$ 133	\$ 400	\$ 400
Telephone	\$ 300	\$ -	\$ 100	\$ 100	\$ 300
Postage	\$ 1,000	\$ 10	\$ 333	\$ 343	\$ 1,000
Printing & Binding	\$ 1,000	\$ 16	\$ 333	\$ 349	\$ 1,000
Insurance	\$ 5,776	\$ 5,435	\$ -	\$ 5,435	\$ 6,114
Legal Advertising	\$ 5,000	\$ -	\$ 1,667	\$ 1,667	\$ 5,000
Other Current Charges	\$ 1,600	\$ 290	\$ 152	\$ 442	\$ 1,600
Office Supplies	\$ 150	\$ 1	\$ 50	\$ 51	\$ 150
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total Expenditures</b>	<b>\$ 94,019</b>	<b>\$ 29,514</b>	<b>\$ 28,008</b>	<b>\$ 57,522</b>	<b>\$ 94,357</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ (1,120)</b>	<b>\$ 1,120</b>	<b>\$ -</b>	<b>\$ -</b>

**Westwood/OCC**  
**Community Development District**  
GENERAL FUND BUDGET

**REVENUES:**

*Developer Contributions*

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

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**EXPENDITURES:**

**Administrative:**

*Supervisor Fees*

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

*FICA Expense*

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

*Engineering*

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

*Attorney*

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

*Annual Audit*

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

*Management Fees*

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

**Westwood/OCC**  
**Community Development District**  
GENERAL FUND BUDGET

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc. Governmental Management Services – Central Florida, LLC provides these systems.

Website Maintenance

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

Telephone

Telephone and fax machine.

Postage

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

Printing & Binding

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

Insurance

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

Legal Advertising

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

Other Current Charges

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

**Westwood/OCC**  
**Community Development District**  
GENERAL FUND BUDGET

Office Supplies

Miscellaneous office supplies.

Dues, Licenses & Subscriptions

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

## SECTION VI

**WESTWOOD/OCC  
COMMUNITY DEVELOPMENT DISTRICT  
ORANGE COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2021**

**WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT  
ORANGE COUNTY, FLORIDA**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Westwood/OCC Community Development District  
Orange County, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Westwood/OCC Community Development District, Orange County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position thereof for the fiscal year ended September 30, 2021 then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 6, 2022

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

Our discussion and analysis of Westwood/OCC Community Development District, Orange County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### **FINANCIAL HIGHLIGHTS**

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$7,638.
- The change in the District's total net position in comparison with the prior fiscal year was \$545, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balance of (\$2,841), an increase of \$4,007 in comparison with the prior fiscal year. The fund balance is unassigned deficit fund balance.

### **OVERVIEW OF FINANCIAL STATEMENTS**

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

#### **Government-Wide Financial Statements**

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

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by Developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) function.

#### **Fund Financial Statements**

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

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

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

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

The District maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and capital projects fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### Notes to the Financial Statements

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

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION			
SEPTEMBER 30,			
	2021	2020	
Current and other assets	\$ 14,508	\$ 18,880	
Capital assets, net of depreciation	10,479	10,479	
Total assets	24,987	29,359	
Current liabilities	17,349	22,266	
Total liabilities	17,349	22,266	
Net position			
Net investment in capital assets	10,479	10,479	
Unrestricted	(2,841)	(3,386)	
Total net position	\$ 7,638	\$ 7,093	

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,			
	2021	2020	
Revenues:			
Program revenues			
Operating grants and contributions	\$ 47,909	\$ 56,574	
Total revenues	47,909	56,574	
Expenses:			
General government	47,364	56,297	
Total expenses	47,364	56,297	
Change in net position	545	277	
Net position - beginning	7,093	6,816	
Net position - ending	\$ 7,638	\$ 7,093	

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$47,364. The costs of the District's activities were primarily funded by program revenues which were comprised of Developer contributions.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

## CAPITAL ASSETS

At September 30, 2021, the District had \$10,479 invested in capital assets. In the government-wide financial statements no depreciation has been taken, which resulted in a net book value of \$10,479. More detailed information about the District's capital assets is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

Subsequent to fiscal year end, the Board continues to discuss the issuance of Bonds to fund anticipated infrastructure improvements for the District.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

If you have questions about this report or need additional financial information, contact the Westwood/OCC Community Development District's Finance Department at 219 E. Livingston St., Orlando, Florida 32801.

**WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT  
ORANGE COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2021**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 11,229
Due from Developer	3,279
Capital assets:	
Nondepreciable	<u>10,479</u>
Total assets	<u>24,987</u>
 <b>LIABILITIES</b>	
Accounts payable	6,870
Due to developer	<u>10,479</u>
Total liabilities	<u>17,349</u>
 <b>NET POSITION</b>	
Net investment in capital assets	10,479
Unrestricted	<u>(2,841)</u>
Total net position	<u>\$ 7,638</u>

See notes to the financial statements

**WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT  
ORANGE COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Operating Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
Primary government:			
Governmental activities:			
General government	\$ 47,364	\$ 47,909	\$ 545
Total governmental activities	<u>47,364</u>	<u>47,909</u>	<u>545</u>
			545
			7,093
			<u>\$ 7,638</u>

See notes to the financial statements

**WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT  
ORANGE COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2021**

	Major Funds		Total
	General	Capital Projects	Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 11,229	\$ -	\$ 11,229
Due from Developer	3,279	-	3,279
Total assets	<u>\$ 14,508</u>	<u>\$ -</u>	<u>\$ 14,508</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 6,870	\$ -	\$ 6,870
Due to Developer	-	10,479	10,479
Total liabilities	<u>6,870</u>	<u>10,479</u>	<u>17,349</u>
Fund balances:			
Unassigned	7,638	(10,479)	(2,841)
Total fund balances	<u>7,638</u>	<u>(10,479)</u>	<u>(2,841)</u>
Total liabilities and fund balances	<u>\$ 14,508</u>	<u>\$ -</u>	<u>\$ 14,508</u>

See notes to the financial statements

**WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT  
ORANGE COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2021**

Fund balance - governmental funds	\$	(2,841)
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	10,479	
Accumulated depreciation	-	10,479

Net position of governmental activities	\$	<u>7,638</u>
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See notes to the financial statements

**WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT  
ORANGE COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Major Funds		Total
	General	Capital Projects	Governmental Funds
REVENUES			
Developer contributions	\$ 51,371	\$ -	\$ 51,371
Total revenues	51,371	-	51,371
EXPENDITURES			
Current:			
General government	47,364	-	47,364
Total expenditures	47,364	-	47,364
Excess (deficiency) of revenues over (under) expenditures	4,007	-	4,007
Fund balances - beginning	3,631	(10,479)	(6,848)
Fund balances - ending	\$ 7,638	\$ (10,479)	\$ (2,841)

See notes to the financial statements

**WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT  
ORANGE COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balances - total governmental funds	\$ 4,007
--------------------------------------------------------	----------

Amounts reported for governmental activities in the statement of activities  
are different because:

Certain revenues were unavailable for the governmental fund financial statements in the prior fiscal year. In the current fiscal year, these revenues were recorded in the governmental fund financial statements.	<u>(3,462)</u>
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Change in net position of governmental activities	<u>\$ 545</u>
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See notes to the financial statements

**WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT  
ORANGE COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY**

Westwood/OCC Community Development District (the "District") was established by the Board of County Commissioners of Orange County's approval of Ordinance No. 19-10 effective on July 16, 2019 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. As of September 30, 2021, all of the Board members are affiliated with DCS Real Estate Investments, LLC ("Developer").

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

### **Assessments**

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

### **General Fund**

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

### **Capital Projects Fund**

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity**

#### **Restricted Assets**

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

#### **Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

#### **Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### **Capital Assets**

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

#### **Unearned Revenue**

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### **Fund Equity/Net Position (Continued)**

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

### **Other Disclosures**

#### **Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## **NOTE 3 - BUDGETARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

## **NOTE 4 – DEPOSITS**

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

## NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ 10,479	\$ -	\$ -	\$ 10,479
Total capital assets, not being depreciated	10,479	-	-	10,479
 Governmental activities capital assets, net	 \$ 10,479	 \$ -	 \$ -	 \$ 10,479

## NOTE 6 - DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$51,371 for the fiscal year ended September 30, 2021, which includes a receivable of \$3,279 as of September 30, 2021.

The District owes the Developer \$10,479 as of September 30, 2021 in connection with the preparation for the infrastructure & improvement project.

## NOTE 7 - CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer and major landowners, the loss of which could have a material adverse effect on the District's operations.

## NOTE 8 - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

## NOTE 9 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since inception of the District.

**WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT  
ORANGE COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts <u>Original &amp; Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Developer Contributions	\$ 105,718	\$ 51,371	\$ (54,347)
Total revenues	<u>105,718</u>	<u>51,371</u>	<u>(54,347)</u>
<b>EXPENDITURES</b>			
Current:			
General government	105,718	47,364	58,354
Total expenditures	<u>105,718</u>	<u>47,364</u>	<u>58,354</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	4,007	<u>\$ 4,007</u>
Fund balance - beginning		<u>3,631</u>	
Fund balance - ending		<u>\$ 7,638</u>	

See notes to required supplementary information

**WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT  
ORANGE COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

**WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT  
ORANGE COUNTY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FLORIDA STATUTE 218.39(3)(C)  
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2021	0
Number of independent contractors compensated in September 2021	0
Employee compensation for FYE 9/30/2021 (paid/accrued)	\$ 1,000
Independent contractor compensation for FYE 9/30/2021	\$ 46,147
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See page 18 of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/20XX	Not applicable
Ad valorem taxes collected FYE 9/30/20XX	Not applicable
Outstanding Bonds:	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/20XX	Operations and maintenance - N/A
Outstanding Bonds:	Not applicable



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors  
Westwood/OCC Community Development District  
Orange County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Westwood/OCC Community Development District, Orange County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 6, 2022.

### Internal Control Over Financial Reporting

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

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

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

### Compliance and Other Matters

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

**Purpose of this Report**

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

June 6, 2022



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
Westwood/OCC Community Development District  
Orange County, Florida

We have examined Westwood/OCC Community Development District, Orange County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Westwood/OCC Community Development District, Orange County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 6, 2022



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## MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors  
Westwood/OCC Community Development District  
Orange County, Florida

### Report on the Financial Statements

We have audited the accompanying basic financial statements of Westwood/OCC Community Development District, Orange County, Florida ("District") as of and for the fiscal year ended September 30, 2021 and have issued our report thereon dated June 6, 2022.

### Auditor's Responsibility

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

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 6, 2022, should be considered in conjunction with this management letter.

### Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Westwood/OCC Community Development District, Orange County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Westwood/OCC Community Development District, Orange County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 6, 2022

## **REPORT TO MANAGEMENT**

### **I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS**

None

### **II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS**

None

### **III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2020.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2021.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 20.

## SECTION VII

# SECTION C

# SECTION 1

***Westwood/OCC***  
***Community Development District***

***Unaudited Financial Reporting***  
***May 31, 2022***



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1	<hr/>	Balance Sheet
2	<hr/>	General Fund
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**Westwood/OCC**  
**Community Development District**  
**Combined Balance Sheet**  
**May 31, 2022**

	<i>General Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>		
<u>Cash:</u>		
Operating Account	\$ 8,518	\$ 8,518
Due From Developer	\$ 3,367	\$ 3,367
<b>Total Assets</b>	<b>\$ 11,885</b>	<b>\$ 11,885</b>
<b>Liabilities:</b>		
Accounts Payable	\$ 5,367	\$ 5,367
<b>Total Liabilities</b>	<b>\$ 5,367</b>	<b>\$ 5,367</b>
<b>Fund Balances:</b>		
Unassigned	\$ 6,518	\$ 6,518
<b>Total Fund Balances</b>	<b>\$ 6,518</b>	<b>\$ 6,518</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 11,885</b>	<b>\$ 11,885</b>

**Westwood/OCC**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/22	Thru 05/31/22	Variance
<b><u>Revenues</u></b>				
Developer Contributions	\$ 94,019	\$ 29,514	\$ 28,393	\$ (1,120)
<b>Total Revenues</b>	<b>\$ 94,019</b>	<b>\$ 29,514</b>	<b>\$ 28,393</b>	<b>\$ (1,120)</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 12,000	\$ 8,000	\$ 1,600	\$ 6,400
FICA Expense	\$ 918	\$ 612	\$ 92	\$ 520
Engineering	\$ 12,000	\$ 8,000	\$ 255	\$ 7,745
Attorney	\$ 25,000	\$ 16,667	\$ 1,274	\$ 15,393
Annual Audit	\$ 2,900	\$ 2,900	\$ 2,900	\$ -
Management Fees	\$ 25,000	\$ 16,667	\$ 16,667	\$ 0
Information Technology	\$ 800	\$ 533	\$ 533	\$ (0)
Website Maintenance	\$ 400	\$ 267	\$ 267	\$ 0
Telephone	\$ 300	\$ 200	\$ -	\$ 200
Postage	\$ 1,000	\$ 667	\$ 10	\$ 657
Printing & Binding	\$ 1,000	\$ 667	\$ 16	\$ 651
Insurance	\$ 5,776	\$ 5,435	\$ 5,435	\$ -
Legal Advertising	\$ 5,000	\$ 3,333	\$ -	\$ 3,333
Other Current Charges	\$ 1,600	\$ 1,067	\$ 290	\$ 777
Office Supplies	\$ 150	\$ 100	\$ 1	\$ 99
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total Expenditures</b>	<b>\$ 94,019</b>	<b>\$ 65,289</b>	<b>\$ 29,514</b>	<b>\$ 35,775</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ (1,120)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 7,638</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 6,518</b>	

**Westwood/OCC**  
**Community Development District**  
**Month to Month**

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b>Revenues</b>													
Developer Contributions	\$ 7,793	\$ 2,184	\$ 2,264	\$ 2,223	\$ 3,204	\$ 2,762	\$ 4,595	\$ 3,367	\$ -	\$ -	\$ -	\$ -	28,393
<b>Total Revenues</b>	<b>\$ 7,793</b>	<b>\$ 2,184</b>	<b>\$ 2,264</b>	<b>\$ 2,223</b>	<b>\$ 3,204</b>	<b>\$ 2,762</b>	<b>\$ 4,595</b>	<b>\$ 3,367</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>28,393</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	1,600
FICA Expense	\$ -	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	92
Engineering	\$ -	\$ -	\$ -	\$ 255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	255
Attorney	\$ 79	\$ 40	\$ 152	\$ 316	\$ 23	\$ 389	\$ 277	\$ -	\$ -	\$ -	\$ -	\$ -	1,274
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 900	\$ -	\$ -	\$ -	\$ -	2,900
Management Fees	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ -	\$ -	\$ -	\$ -	16,667
Information Technology	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ -	\$ -	\$ -	\$ -	533
Website Maintenance	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ -	\$ -	\$ -	\$ -	267
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage	\$ -	\$ 0	\$ 2	\$ -	\$ 2	\$ 1	\$ 1	\$ 4	\$ -	\$ -	\$ -	\$ -	10
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ 7	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	16
Insurance	\$ 5,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,435
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Current Charges	\$ 30	\$ 30	\$ 38	\$ 38	\$ 38	\$ 39	\$ 38	\$ 38	\$ -	\$ -	\$ -	\$ -	290
Office Supplies	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	1
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
<b>Total Expenditures</b>	<b>\$ 7,902</b>	<b>\$ 2,253</b>	<b>\$ 2,376</b>	<b>\$ 3,638</b>	<b>\$ 2,252</b>	<b>\$ 2,618</b>	<b>\$ 5,345</b>	<b>\$ 3,129</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>29,514</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (109)</b>	<b>\$ (70)</b>	<b>\$ (111)</b>	<b>\$ (1,415)</b>	<b>\$ 953</b>	<b>\$ 144</b>	<b>\$ (750)</b>	<b>\$ 238</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(1,120)</b>

## SECTION 2

# Westwood/OCC

Community Development District

Funding Request #31

April 19, 2022

Payee		General Fund	
1	<b>Grau and Associates</b> Inv# 22414 - Audit FYE 09/30/2021	\$	2,000.00
2	<b>Governmental Management Services-CF, LLC</b> Inv# 32 - Management Fees - Apr 2022	\$	2,184.45
3	<b>Kutak Rock LLP</b> Inv# 3023460 - General Counsel - Feb 2022	\$	22.50
	Inv# 3037020 - General Counsel - Mar 2022	\$	388.50
		\$	4,595.45
<b>Total:</b>		\$	<b>4,595.45</b>

Please make check payable to:

**Westwood/OCC CDD**

6200 Lee Vista Boulevard Suite 300  
Orlando FL, 32822

## 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

Invoice No. 22414  
Date 04/04/2022

8

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### SERVICE

31,573.322

### AMOUNT

Audit FYE 09/30/2021

\$ 2,000.00

Current Amount Due

\$ 2,000.00

RECEIVED APR 05 2022

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
2,000.00	0.00	0.00	0.00	0.00	2,000.00

Payment due upon receipt.

**GMS-Central Florida, LLC**

1001 Bradford Way  
Kingston, TN 37763

**Invoice****Invoice #:** 32**Invoice Date:** 4/1/22**Due Date:** 4/1/22**Case:****P.O. Number:****Bill To:**

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

Description	Hours/Qty	Rate	Amount
Management Fees - April 2022	31.513.34	2,083.33	2,083.33
Website Administration - April 2022	352	33.33	33.33
Information Technology - April 2022	351	66.67	66.67
Office Supplies	51	0.06	0.06
Postage	42	1.06	1.06

**Total** \$2,184.45**Payments/Credits** \$0.00**Balance Due** \$2,184.45

**KUTAK ROCK LLP**

**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

March 21, 2022

**Check Remit To:**

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

**Wire Transfer Remit To:**

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3023460

Client Matter No. 23123-1

RECEIVED  
MAR 21 2022

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

Invoice No. 3023460

23123-1

9

31,513.315

Re: General Counsel Feb 22

**For Professional Legal Services Rendered**

02/25/22	K. Haber	0.10	22.50	Prepare resolution designating registered agent
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TOTAL HOURS 0.10

TOTAL FOR SERVICES RENDERED \$22.50

TOTAL CURRENT AMOUNT DUE \$22.50

**UNPAID INVOICES:**

January 19, 2022	Invoice No. 2979979	152.00 — FR29
February 17, 2022	Invoice No. 3009710	316.00 — CK68

TOTAL DUE \$490.50

**KUTAK ROCK LLP****TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

April 12, 2022

**Check Remit To:**

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

**Wire Transfer Remit To:**

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3037020

Client Matter No. 23123-1

**RECEIVED**

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

Invoice No. 3037020

23123-1

Re: General Counsel

## For Professional Legal Services Rendered

03/07/22	M. Eckert	0.20	79.00	Prepare for next fiscal year budget; prepare for election
03/27/22	M. Eckert	0.10	39.50	Prepare memorandum on best practices for responding to public records requests
03/29/22	M. Eckert	0.40	158.00	Research and prepare landowner election documents
03/29/22	D. Wilbourn	0.40	64.00	Prepare landowner election documents
03/30/22	D. Wilbourn	0.30	48.00	Revise and transmit landowner election form documents
TOTAL HOURS		1.40		

**KUTAK ROCK LLP**

Westwood/OCC CDD

April 12, 2022

Client Matter No. 23123-1

Invoice No. 3037020

Page 2

TOTAL FOR SERVICES RENDERED	\$388.50
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TOTAL CURRENT AMOUNT DUE	\$388.50
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## UNPAID INVOICES:

January 19, 2022	Invoice No. 2979979	152.00
March 21, 2022	Invoice No. 3023460	22.50

TOTAL DUE	<u>\$563.00</u>
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the 1990s, the number of people in the UK who are aged 65 and over has increased by 1.5 million (1990–1999).

There is a growing awareness of the need to address the health care needs of the ageing population. The Department of Health (1999) has identified the need to develop a new approach to the care of older people, one that is based on the principles of partnership, continuity, choice and control. The Department of Health (1999) has also identified the need to develop a new approach to the care of older people, one that is based on the principles of partnership, continuity, choice and control. The Department of Health (1999) has also identified the need to develop a new approach to the care of older people, one that is based on the principles of partnership, continuity, choice and control.

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# Westwood/OCC

Community Development District

Funding Request #32

May 16, 2022

	Payee		General Fund
1	<b>Grau and Associates</b> Inv# 22582 - Audit FYE 09/30/2021	\$	900.00
2	<b>Governmental Management Services-CF, LLC</b> Inv# 33 - Management Fees - May 2022	\$	2,190.88
3	<b>Kutak Rock LLP</b> Inv# 3051516 - General Counsel - Apr 2022	\$	276.50
		\$	<b>3,367.38</b>
		<b>Total:</b>	<b>\$ 3,367.38</b>

Please make check payable to:

**Westwood/OCC CDD**

6200 Lee Vista Boulevard Suite 300

Orlando FL 32822

# 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

Invoice No. 22582  
Date 05/02/2022

## SERVICE

Audit FYE 09/30/2021

## AMOUNT

\$ 900.00

Current Amount Due \$ 900.00

RECEIVED MAY 03 2022

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
2,900.00	0.00	0.00	0.00	0.00	2,900.00

Payment due upon receipt.

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

# Invoice

Invoice #: 33  
Invoice Date: 5/1/22  
Due Date: 5/1/22  
Case:  
P.O. Number:

**Bill To:**

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

1

Description	Hours/Qty	Rate	Amount
Management Fees - May 2022	31.513.34	2,083.33	2,083.33
Website Administration - May 2022	352	33.33	33.33
Information Technology - May 2022	351	66.67	66.67
Office Supplies	51	0.24	0.24
Postage	42	3.86	3.86
Copies	425	3.45	3.45
<b>Total</b>			<b>\$2,190.88</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$2,190.88</b>

RECEIVED MAY 06 2022

**KUTAK ROCK LLP****TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

May 13, 2022

**Check Remit To:**

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

**Wire Transfer Remit To:**

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3051516

Client Matter No. 23123-1

**RECEIVED****MAY 13 2022**

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

9  
31.513-315 Invoice No. 3051516  
23123-1

Re: General Counsel

## For Professional Legal Services Rendered

04/06/22	M. Eckert	0.30	118.50	Prepare for board meeting; review publication options under new legislation to reduce costs
04/12/22	W. Haber	0.40	158.00	Prepare for and participate in board meeting
TOTAL HOURS		0.70		

TOTAL FOR SERVICES RENDERED \$276.50

TOTAL CURRENT AMOUNT DUE \$276.50

## UNPAID INVOICES:

March 21, 2022	Invoice No. 3023460	22.50 CK 72
April 12, 2022	Invoice No. 3037020	388.50 CK 72

TOTAL DUE \$687.50

the 1990s, the number of people in the UK who are employed in the public sector has increased by 1.5 million, from 2.5 million in 1980 to 4 million in 1995. The public sector has also become an important employer of women, with 55% of public sector employees being women in 1995, compared with 45% in 1980.

There are a number of reasons why the public sector has become an important employer of women. One reason is that the public sector has a high proportion of jobs that are traditionally considered to be 'female' jobs, such as teaching, nursing, and social work. Another reason is that the public sector has a high proportion of jobs that are part-time or flexible, which are more likely to be taken up by women.

There are also a number of reasons why the public sector has become an important employer of women in the 1990s. One reason is that the public sector has a high proportion of jobs that are in the health and social care sectors, which are traditionally considered to be 'female' jobs. Another reason is that the public sector has a high proportion of jobs that are part-time or flexible, which are more likely to be taken up by women.

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**Westwood/OCC**  
Community Development District

Funding Request #33  
June 16, 2022

	Payee		General Fund
1	<b>Dewberry</b> Inv# 2119593 - Engineering Fees - April22	\$	255.00
2	<b>Governmental Management Services-CF, LLC</b> Inv# 34 - Management Fees - June 2022	\$	2,183.33
3	<b>Kutak Rock LLP</b> Inv# 3064664 - General Counsel - May 2022	\$	245.50
		\$	<b>2,683.83</b>
		<b>Total:</b>	<b>\$ 2,683.83</b>

Please make check payable to:

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



**Dewberry**

**Bill To:** WESTWOOD/OCC CDD  
135 W. CENTRAL BLVD, SUITE 320  
ORLANDO FL 32801

**Invoice #:** 2119593  
**Invoice Date:** 5/23/2022  
**Due Date:** 6/22/2022  
**Client #:** 325345  
**Contract #:** 50119132  
**Batch #:** 3148868

**Work Performed Thru Period Ending** 4/29/2022

## TIME & MATERIAL BILLING

**Please Reference Invoice Number with Payment**

*This invoice is due and payable within 30 days of the invoice date. Any questions pertaining to the above should be brought to the attention of Dewberry immediately. Thank you.*

This invoice accurately reflects the terms and conditions of our agreement and the amount hereon is correct.  
**REINARDO MALAVE DAVILA**

Page 1 of 1

[illegible]

**GMS-Central Florida, LLC**1001 Bradford Way  
Kingston, TN 37763**Invoice****Invoice #:** 34**Invoice Date:** 6/1/22**Due Date:** 6/1/22**Case:****P.O. Number:****Bill To:**Westwood OCC CDD  
219 E. Livingston St.  
Orlando, FL 32801

1

Description	Hours/Qty	Rate	Amount
Management Fees - June 2022 31-513-34		2,083.33	2,083.33
Website Administration - June 2022 352		33.33	33.33
Information Technology - June 2022 351		66.67	66.67

**Total** \$2,183.33**Payments/Credits** \$0.00**Balance Due** \$2,183.33

RECEIVED JUN 10 2022

**KUTAK ROCK LLP****TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

June 8, 2022

**Check Remit To:**

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

**Wire Transfer Remit To:**

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3064664

Client Matter No. 23123-1

**RECEIVED**  
JUN 09 2022

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

Invoice No. 3064664  
23123-1

Re: General Counsel

## For Professional Legal Services Rendered

05/02/22	M. Eckert	0.10	39.50	Respond to auditor request
05/09/22	M. Eckert	0.30	118.50	Review draft audit
05/27/22	M. Eckert	0.10	39.50	Respond to auditor letter
05/27/22	J. Gillis	0.30	48.00	Coordinate response to auditor letter

TOTAL HOURS 0.80

TOTAL FOR SERVICES RENDERED \$245.50

TOTAL CURRENT AMOUNT DUE \$245.50

## UNPAID INVOICES:

May 13, 2022 Invoice No. 3051516 276.50

TOTAL DUE \$522.00

## SECTION 4

**NOTICE OF MEETINGS  
WESTWOOD/OCC  
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the *Westwood/OCC Community Development District* will hold its regularly scheduled public meetings for the **Fiscal Year 2023** at the Offices of GMS-CF, LLC, 219 E. Livingston Street, Orlando, FL 32801, at 10:00 a.m. on the second Tuesday of the month as follows:

**October 11, 2022**  
**November 8, 2022**  
**December 13, 2022**  
**January 10, 2023**  
**February 14, 2023**  
**March 14, 2023**  
**April 11, 2023**  
**May 9, 2023**  
**June 13, 2023**  
**July 11, 2023**  
**August 8, 2023**  
**September 12, 2023**

The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained by contacting the office of the District Manager at 219 E. Livingston Street, Orlando, Florida 32801, (407) 841-5524.

A meeting may be continued to a date, time and place to be specified on the record at that meeting. There may be occasions when one or more Supervisors, staff or other individuals will participate by telephone.

Any person requiring special accommodations at a meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at (800) 955-8770 for aid in contacting the District Office.

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

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