

*Westwood/OCC Community  
Development District*

*Agenda*

*December 13, 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

December 6, 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, December 13, 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. Organizational Matters
  - A. Administration of Oath of Office to Newly Elected Board Members
  - B. Consideration of Resolution 2023-01 Canvassing and Certifying the Results of the Landowners' Election
  - C. Consideration of Resolution 2023-02 Electing Officers
4. Approval of Minutes of the July 12, 2022 Board of Supervisors Meeting and Acceptance of the November 1, 2022 Landowners' Meeting
5. Ratification of Audit Engagement Letter from Grau & Associates
6. Consideration of Memo Regarding Proper Use of Surplus Property Resolutions
7. Consideration of Memo Regarding Record Retention Policy
8. Consideration of Resolution 2023-03 Amending the District's Record Retention Policy
9. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Balance Sheet and Income Statement
    - ii. Ratification of Funding Requests #36-37
10. Supervisor's Requests
11. 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 Organizational matters. Sub-section B is the consideration of resolution 2023-01 Canvassing and Certifying the Results of the Landowners' Election. The resolution is enclosed for your review. Enclosed under sub-section C is resolution 2023-02 electing officers.

The fourth order of business the approval of the minutes of the July 12, 2022 Board of Supervisors meeting and acceptance of the minutes of the November 1, 2022 Landowners' meeting. The minutes are enclosed for your review.

The fifth order of business is the ratification of the Fiscal Year 2022 Audit Engagement letter from Grau & Associates. The engagement letter is enclosed for review.

The sixth order of business is the consideration of a memo regarding the proper use of surplus property resolutions. The memo is enclosed for review.

The seventh order of business is the consideration of a memo regarding the records retention policy. The memo is enclosed for review.

The eighth order of business is the consideration of resolution 2023-03 amending the District's Record Retention Policy. The resolution is enclosed for review.

The ninth 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 #36-37, 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

## SECTION III

## SECTION B

**RESOLUTION 2023-01**

**A RESOLUTION CANVASSING AND CERTIFYING THE  
RESULTS OF THE LANDOWNERS' ELECTION OF THE  
WESTWOOD/OCC COMMUNITY DEVELOPMENT  
DISTRICT HELD PURSUANT TO SECTION 190.006(2),  
FLORIDA STATUTES**

**WHEREAS**, pursuant to Section 190.006(2), Florida Statute, a landowners' meeting is required to be held within 90 days of the District's creation and every two years following the creation of a Community Development District for the purpose of electing five (5) supervisors for the District; and

**WHEREAS**, following proper notice of once a week for 2 consecutive weeks in a newspaper of general circulation in the area of the District, the last day of such publication to be not fewer than 14 days or more than 28 days before the date of the election, such landowners meeting was held on **November 1, 2022**, at which the below-recited persons were duly elected by virtue of the votes cast in their respective favor; and

**WHEREAS**, the Board of Supervisors by means of this Resolution desire to canvas the votes and declare and certify the results of said election;

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

1. The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as follows:

<u><b>Supervisor</b></u>	<u><b># of Votes</b></u>	<u><b>Terms</b></u>
Andrew Gorrill	<u>2</u>	4 Year Term
Nathan Alexander	<u>2</u>	4 Year Term
Thomas Franklin	<u>1</u>	2 Year Term

2. The terms of office shall commence immediately upon the adoption of this Resolution: Adopted this

13<sup>th</sup> day of December, 2022.

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

\_\_\_\_\_  
Chairman/ Vice Chairman

# SECTION C



**RESOLUTION 2023-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT  
ELECTING THE OFFICERS OF THE DISTRICT AND  
PROVIDING FOR AN EFFECTIVE DATE**

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

**WHEREAS**, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

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

**Section 1.** The following persons are elected to the offices shown:

Chairman	_____
Vice Chairman	_____
Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____

**Section 2.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 13th day of December, 2022.

**ATTEST:**

**WESTWOOD/OCC COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairman/Vice Chairman

# MINUTES

**MINUTES OF MEETING  
WESTWOOD/OCC  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Westwood/OCC Community Development District was held Tuesday, **July 12, 2022** at 10:01 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  
Thomas Franklin  
Andrew Gorrill

Chairman  
Vice Chairman  
Assistant Secretary  
Assistant Secretary

Also present were:

George Flint  
Jill Burns  
Mike Eckert *by phone*  
Rey Malavè *by phone*

District Manager, GMS  
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**

Ms. Burns: 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 April 12, 2022 Meeting**

Ms. Burns: Next is approval of the minutes of the April 12, 2022 meeting. Did the Board have any questions, comments, or corrections to those? Hearing none, I would ask for a motion to approve.

On MOTION by Mr. Owen, seconded by Mr. Franklin, with all in favor, the Minutes of the April 12, 2022 Meeting, were approved.

**FOURTH ORDER OF BUSINESS**

**Public Hearing**

Ms. Burns: This public hearing has been advertised in the paper. Do we have a motion to open the public hearing?

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

**A. Consideration of Resolution 2022-04 Adopting the Fiscal Year 2023 Budget and Relating to the Annual Appropriations**

Ms. Burns: Resolution 2022-04 adopting the Fiscal Year 2023 budget is included in your package. This budget just has administrative expenses, and it looks like we're not anticipating any field expenses for the District for the upcoming year. These will be developer funded through a developer contribution as incurred. The total amount of the budget is \$94,357. Does anyone have any questions, comments or anything you want to change on this budget? Hearing none, if there is nothing further from the Board, there would be a motion to approve Resolution 2022-04.

On MOTION by Mr. Franklin, seconded by Mr. Gorrill, with all in favor, Resolution 2022-04 Adopting the Fiscal Year 2023 Budget and Relating to the Annual Appropriations, was approved.

Ms. Burns: There are no members of the public present. Do we have a motion to close the public hearing?

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

**FIFTH ORDER OF BUSINESS**

**Consideration of Fiscal Year 2023 Developer Funding Agreement**

Ms. Burns: This agreement is with DCS Real Estate Investments, LLC. Under the terms of this agreement that entity will agree to fund the operations and maintenance expenses for the District based on the budget that the Board just adopted. If anyone has any questions on the form

of this agreement, I would be happy to answer any questions anyone has. Otherwise, we are looking for a motion to approve.

On MOTION by Mr. Franklin, seconded by Mr. Gorrill, with all in favor, the Fiscal Year 2023 Developer Funding Agreement, was approved.

## **SIXTH ORDER OF BUSINESS**

### **Review and Acceptance of Fiscal Year 2021 Audit Report**

Ms. Burns: Page 25 has a report to management, and you all have the bound copies you are welcome to keep. The report to management is a summary of the audit. There are no instances of non-compliance. The District doesn't meet any of the conditions for financial emergency. It is considered a clean audit and has been submitted to the state by the June 30<sup>th</sup> deadline. If anyone has any questions, I would be happy to answer them.

On MOTION by Mr. Franklin, seconded by Mr. Owen, with all in favor, Accepting the Fiscal Year 2021 Audit Report, was approved.

## **SEVENTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. Attorney**

Ms. Burns: Mike, anything to report?

Mr. Eckert: Nothing to report.

#### **B. Engineer**

Ms. Burns: Rey, anything from you?

Mr. Malavè: Just a note that we did submit a letter to the county on behalf of the District regarding the requirement for stormwater needs analysis indicating that we were a CDD that had no facilities and that we did not have to provide any further information to the county regarding the facilities that we built later on. That was received by email from the county. Other than that, I have no other reports.

Ms. Burns: Thank you, Rey.

**C. District Manager's Report**

**i. Balance Sheet and Income Statement**

Ms. Burns: Your financial statements are included in the package. These are through May and there is no action necessary by the Board. I would be happy to answer any questions that the Board might have on those financial statements.

**ii. Ratification of Funding Request #31-33**

Ms. Burns: Funding requests #31-33 have already been approved and they just need to be ratified by the Board.

On MOTION by Mr. Greene, seconded by Mr. Franklin, with all in favor, Funding Requests #31-33, were ratified.
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**iii. Presentation of Number of Registered Voters – 0**

Ms. Burns: We are required to determine the number of registered voters within the District as of April 15 of each year. The number of registered voters is zero.

**iv. Approval of Fiscal Year 2023 Meeting Schedule**

Ms. Burns: The schedule that is in your agenda contemplates leaving the meeting schedule the same on the second Tuesday of each month at 10:00 a.m. at this location.

On MOTION by Mr. Greene, seconded by Mr. Owen, with all in favor, the Fiscal Year 2023 Meeting Schedule, was approved.
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**EIGHTH ORDER OF BUSINESS**

**Supervisors' Requests**

There being none, the next item followed.

**NINTH 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

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 become a major employer in the UK, and its growth has been a key factor in the overall growth of the economy.

The public sector has also become a major provider of social services, and its growth has been a key factor in the overall growth of the economy. The public sector has become a major provider of social services, and its growth has been a key factor in the overall growth of the economy.

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**MINUTES OF MEETING  
WESTWOOD/OCC  
COMMUNITY DEVELOPMENT DISTRICT**

The Landowners' meeting of the Westwood/OCC Community Development District was held Tuesday, **November 1, 2022** at 10:00 a.m. at the Offices of GMS-CF, LLC, 219 E. Livingston Street, Orlando, Florida.

Present were:

Jeremy LeBrun  
Monica Virgen  
Michael Eckert *by phone*

GMS  
Proxy  
Kutak Rock

**FIRST ORDER OF BUSINESS**

**Determination of Number of Voting Units  
Represented**

Mr. LeBrun noted that they had a proxy from Paul Simonson with DCS Investment Holdings GP, LLC who was the owner of 20.001 acres authorizing 21 votes. He stated that he had provided documentation delegating Monica Virgen as proxy for the purpose of the Landowners meeting.

**SECOND ORDER OF BUSINESS**

**Call to Order**

Mr. LeBrun called the meeting to order.

**THIRD ORDER OF BUSINESS**

**Election of Chairman for the Purpose of  
Conducting the Landowners' Meeting**

Mr. LeBrun was elected as Chairperson to conduct the Landowners' meeting.

**FOURTH ORDER OF BUSINESS**

**Nominations for the Position of Supervisor**

Mr. LeBrun asked for any nominations for the position of Supervisor. The nominations were Andrew Gorrill, Nathan Alexander, and Thomas Franklin.



**FIFTH ORDER OF BUSINESS**

**Casting of Ballots**

The ballot was filled out as follows; Andrew Gorrill with 2 votes, Nathan Alexander with 2 votes, and Thomas Franklin with 1 vote.

**SIXTH ORDER OF BUSINESS**

**Ballot Tabulation**

Mr. LeBrun noted that Andrew Gorrill and Nathan Alexander will serve four-year terms, and Thomas Franklin will serve a two-year term.

**SEVENTH ORDER OF BUSINESS**

**Landowner's Questions and Comments**

There being none, the next item followed.

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

Mr. LeBrun adjourned the meeting.

## SECTION V



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

October 6, 2022

Board of Supervisors  
Westwood/OCC Community Development District  
219 East Livingston Street  
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Westwood/OCC Community Development District, Orange County, Florida ("the District") for the fiscal year ended September 30, 2022. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Westwood/OCC Community Development District as of and for the fiscal year ended September 30, 2022. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2022 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

**Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Examination Objective**

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

**Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Management Responsibilities**

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

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

**Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from our attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

**Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

**Engagement Administration, Fees, and Other**

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

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

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

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

Our fee for these services will not exceed \$3,000 for the September 30, 2022 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

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

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

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

We appreciate the opportunity to be of service to Westwood/OCC Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau


**RESPONSE:**

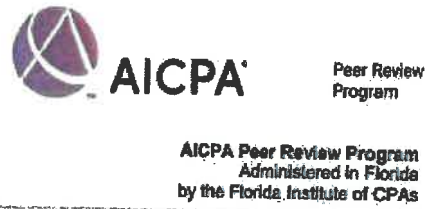
This letter correctly sets forth the understanding of Westwood/OCC Community Development District.

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

Title: \_\_\_\_\_

Date: \_\_\_\_\_

  
Secretary  
11/01/22



February 20, 2020

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,  
*FICPA Peer Review Committee*

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

## SECTION VI





## **MEMORANDUM**

TO: Westwood/OCC CDD Board of Supervisors  
FROM: Michael C. Eckert  
DATE: November 1, 2022  
RE: Proper Use of Surplus Property Resolutions

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### **Summary**

The purpose of this memorandum is to provide the District guidance on when to use the Surplus Property Resolutions (**attached hereto as Exhibits A, B, and C**). Property may be classified as surplus if the District determines the property is obsolete or the continued use of the property is uneconomical or inefficient, or the property does not serve a useful function. Florida law provides Districts with two avenues for the disposal of surplus property – a procedure for offering the property to governmental units and nonprofits according to s. 274.05; and another, alternative procedure that is laid out in s. 274.06. The procedure for disposal under s. 274.05 is the same regardless of the surplus property's value (unlike s. 274.06, where the procedure changes if the surplus property is valued at \$5,000.00 or more). If the District does not want to follow the procedure outlined in s. 274.05, it must utilize s. 274.06, which has a different procedure for property valued under \$5,000.00 than it does for property that is valued at \$5,000.00 or more. Thus, the District must use one of three (3) resolutions (**attached hereto as Exhibits A, B, and C**) when disposing of surplus property.

### **Authorizing Disposition of Surplus Tangible Personal Property Pursuant To F.S. § 274.05**

The District may want to use this Resolution if it wants to offer the surplus property for sale or donation to governmental units or nonprofit agencies. The District can use this Resolution to dispose of the surplus property if it has considered (i) the best interests of the District; (ii) the condition and value of the property; and (iii) the probability that the buyer or donee will want the property. The procedure is as

follows: first, the surplus property must be offered to other governmental units within the county or District (such as schools) for sale or donation or to private 273.01 nonprofit agencies for sale or donation. See F.S. 273.01 for the definition of a 273.01 nonprofit:

“private nonprofit agency” means a nonprofit charitable organization, no part of the net earnings of which inures or may lawfully inure to the benefit of any private shareholder or individual, which has been held to be tax-exempt under the provisions of s. 501 of the Internal Revenue Code of 1954, and which has as its principal mission:

- (a) Public health and welfare;
- (b) Education;
- (c) Environmental restoration and conservation;
- (d) Civil and human rights; or
- (e) The relief of human suffering and poverty.

Next, if the surplus property is offered for sale to these two entities and no bid has been received in a reasonable time, the District may then offer the surplus property to other governmental units outside the county or District or to any other private nonprofit agency, as long as the offer discloses the value and condition of the property, the best bid is accepted, and the cost of shipping or transference of the property is paid by the buyer or donee. If the District chooses to use s. 274.05 to dispose of surplus property, the District should use the resolution attached hereto as **Exhibit A.**

If the District fails to succeed in the sale or donation of the surplus property following s. 274.05, it can follow the procedure laid out in s. 274.06, as described below. However, the District is not required to use s. 274.05 prior to using the alternative procedure found in s. 274.06.

#### **Authorizing Disposition of Surplus Tangible Personal Property Pursuant To F.S. § 274.06**

The District may elect to use this alternative procedure using its reasonable discretion, but still must consider the best interests of the District. The District has more potential buyers or donees utilizing s. 274.06: the surplus property may be offered for value (e.g., sold) to any person, the state (without bids), a governmental unit, or to any political subdivision as defined in s.1.01 (e.g., counties, cities, towns, villages, special tax school districts, special road and bridge districts, bridge districts, and all other districts in this state).

#### **Surplus Property Valued at Less Than \$5,000.00**

If the surplus property is valued at less than \$5,000.00, it may be disposed of in the most efficient and cost-effective means as determined by the District. If the surplus property is determined by the District to be without commercial value, it may be donated (to whomever the District desires), destroyed, or abandoned (one way the District may determine the surplus property to be without commercial value is if no sale or donation could be accomplished by following the procedure in s. 274.05). There is no hard and fast rule for how the District may determine the commercial property to be without value. If the District has surplus property valued at less than \$5,000.00 and wishes to use s. 274.06 for its disposal, the District should use the resolution attached hereto as **Exhibit B.**

### **Surplus Property Valued at \$5,000.00 or More**

Surplus property valued at \$5,000.00 or more must only be sold to either (1) the highest responsible bidder; or (2) by public auction. The publication of notice required must be not less than one (1) week or more than (2) weeks prior to sale in a newspaper that has a general circulation in the county or District where the District has its official office. It must be published in additional newspapers if the District determines that such would be in the best interests of the District (i.e., the District's interests would be served by additional notices, provided that nothing would require the sheriff of a county to advertise the sale of miscellaneous items that are valued at less than \$5,000.00). If the District has surplus property valued at \$5,000.00 or more and wishes to use s. 274.06 for its disposal, the District should use the resolution attached hereto as **Exhibit C.**

## **Exhibit A**

### **RESOLUTION 20\_\_-\_\_**

#### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT CLASSIFYING SURPLUS TANGIBLE PERSONAL PROPERTY; AUTHORIZING DISPOSITION OF SURPLUS TANGIBLE PERSONAL PROPERTY PURSUANT TO F.S. § 274.05; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Westwood/OCC Community Development District (“District”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, as such, the District is a governmental unit within the meaning of Chapter 274, *Florida Statutes* (“Governmental Unit”); and

**WHEREAS**, the District has purchased and owns certain furniture, equipment, and/or other personal property as listed in more detail in the attached **Exhibit A** (“Surplus Property”); and

**WHEREAS**, the District desires to classify the Surplus Property as surplus tangible personal property, and to determine that the Surplus Property is obsolete and that continued use of the Surplus Property is uneconomical, inefficient to maintain, and/or serves no useful function; and

**WHEREAS**, the District has considered the best interests of the District, the value and condition of the Surplus Property, and the probability of the Surplus Property’s being desired by prospective donees or purchasers; and

**WHEREAS**, the District desires to dispose of the Surplus Property for sale or donation to another Governmental Unit within the county or District or to a private nonprofit agency as defined in Section 273.01(3), and if the Surplus Property is offered for sale and no acceptable bid is received within a reasonable time, to offer the Surplus Property to a Governmental Unit outside the county or District or to another private nonprofit agency for sale or donation; and

**WHEREAS**, the District has disclosed in its offer the value and condition of the Surplus Property, accepted the best bid if the Surplus Property was disposed of by sale, acknowledged the cost of transfer of the Surplus Property will be met by the Purchaser or Receiver; and

**WHEREAS**, the District believes that it is in its best interests to dispose of the Surplus Property in this fashion.

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

**SECTION 1. INCORPORATION OF RECITALS.** All of the representations, findings and determinations contained within the recitals stated above are recognized as true and accurate and are expressly incorporated into this Resolution.

**SECTION 2. CLASSIFICATION OF SURPLUS TANGIBLE PERSONAL PROPERTY.** The District hereby classifies the Surplus Property as surplus tangible personal property, and hereby determines that the continued use of the Surplus Property is uneconomical, inefficient to maintain, and/or serves no useful function.

**SECTION 3. DISPOSITION OF SURPLUS TANGIBLE PERSONAL PROPERTY.** The District hereby directs and authorizes Staff to dispose of the Surplus Property by giving for value or donating it either to another Governmental Unit within the county or District or to a private nonprofit agency as defined in Section 273.01(3), *Florida Statutes*; or, if no acceptable bid is received within a reasonable time, Staff may dispose of the Surplus Property by giving for value or donating it to a Governmental Unit outside the county or District or other private nonprofit agency. Staff will accept the best bid for the Surplus Property if it is disposed of by sale, and the Purchaser or Receiver will be responsible for the cost of transfer of the Surplus Property. Staff may dispose of the respective pieces of Surplus Property to different persons, at different times. Although referenced jointly, it is the intent of the District to dispose of the Surplus Property separately to the extent it is in the best interest of the District.

**SECTION 4. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 5. EFFECTIVE DATE.** This Resolution shall take effect immediately upon the passage and adoption of this Resolution by the Board of Supervisors of the District.

**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

ATTEST:

**WESTWOOD/OCC COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson, Board of Supervisors

**Exhibit A**

**List of the Property**

## **Exhibit B**

### **RESOLUTION 20\_\_-\_\_**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT CLASSIFYING SURPLUS TANGIBLE PERSONAL PROPERTY; AUTHORIZING DISPOSITION OF SURPLUS TANGIBLE PERSONAL PROPERTY PURSUANT TO F.S. § 274.06; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**[FOR PROPERTY VALUED AT LESS THAN \$5,000.00]**

**WHEREAS**, the Westwood/OCC Community Development District (“District”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, as such, the District is a governmental unit within the meaning of Chapter 274, *Florida Statutes* (“Governmental Unit”); and

**WHEREAS**, the District has purchased and owns certain furniture, equipment, and/or other personal property as listed in more detail in the attached **Exhibit A** (“Surplus Property”); and

**WHEREAS**, the District desires to classify the Property as surplus tangible personal property, and to determine that the Property is obsolete and that continued use of the Property is uneconomical, inefficient to maintain, and/or serves no useful function; and

**WHEREAS**, the District has considered the best interests of the District, and the value and condition of the Property, and

**WHEREAS**, the District desires to dispose of the Property for value to any person, or for value without bids to the state, to any Governmental Unit, or to any political subdivision as defined in Section 1.01, *Florida Statutes*; or, if neither sale nor donation can reasonably be accomplished, the District hereby determines that the Property is without commercial value and desires to destroy or abandon it, all in accordance with the provisions of Chapter 274, *Florida Statutes*; and

**WHEREAS**, the District believes that disposing of the Property in this fashion is the most efficient and cost-effective means of disposing of the Property; and

**WHEREAS**, the District has estimated the value of the respective pieces of Property to be less than Five Thousand Dollars (\$5,000.00), or without commercial value; and

**WHEREAS**, the District believes that it is in its best interests to dispose of the Property in this fashion.

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

**SECTION 1. INCORPORATION OF RECITALS.** All of the representations, findings and determinations contained within the recitals stated above are recognized as true and accurate and are expressly incorporated into this Resolution.

**SECTION 2. CLASSIFICATION OF SURPLUS TANGIBLE PERSONAL PROPERTY.** The District hereby classifies the Property as surplus tangible personal property, and hereby determines that the continued use of the Property is uneconomical, inefficient to maintain, and/or serves no useful function.

**SECTION 3. DISPOSITION OF SURPLUS TANGIBLE PERSONAL PROPERTY.** The District hereby directs and authorizes staff to dispose of the Property for value to any person, or for value without bids to the state, to any Governmental Unit, or to any political subdivision as defined in Section 1.01, *Florida Statutes*; or, if neither sale nor donation can reasonably be accomplished, by destroying or abandoning it, all in accordance with the provisions of Chapter 274, *Florida Statutes*. Staff may dispose of the respective pieces of Property to different persons, at different times. Although referenced jointly, it is the intent of the District to dispose of the Property separately to the extent it is in the best interest of the District.

**SECTION 4. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 5. EFFECTIVE DATE.** This Resolution shall take effect immediately upon the passage and adoption of this Resolution by the Board of Supervisors of the District.

**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

ATTEST:

**WESTWOOD/OCC COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson, Board of Supervisors



**Exhibit A**

**List of the Property**

## **Exhibit C**

### **RESOLUTION 20\_\_-\_\_**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT CLASSIFYING SURPLUS TANGIBLE PERSONAL PROPERTY; AUTHORIZING DISPOSITION OF SURPLUS TANGIBLE PERSONAL PROPERTY PURSUANT TO § 274.06; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**[FOR PROPERTY VALUED AT \$5,000.00 OR MORE]**

**WHEREAS**, the Westwood/OCC Community Development District (“District”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, as such, the District is a governmental unit within the meaning of Chapter 274, *Florida Statutes* (“Governmental Unit”); and

**WHEREAS**, the District has purchased and owns certain furniture, equipment, and/or other personal property as listed in more detail in the attached **Exhibit A** (“Surplus Property”); and

**WHEREAS**, the District desires to classify the Surplus Property as surplus tangible personal property, and to determine that the Surplus Property is obsolete and that continued use of the Surplus Property is uneconomical, inefficient to maintain, and/or serves no useful function; and

**WHEREAS**, the District has considered the best interests of the District, and the value and condition of the Surplus Property; and

**WHEREAS**, the District desires to dispose of the Surplus Property for value to any person, or for value without bids to the state, to any Governmental Unit, or to any political subdivision as defined in Section 1.01, *Florida Statutes*; and

**WHEREAS**, the District has estimated the value of the respective pieces of Surplus Property to be Five Thousand Dollars (\$5,000.00) or more; and

**WHEREAS**, the District believes that it is in its best interests to dispose of the Surplus Property in this fashion.

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

**SECTION 1. INCORPORATION OF RECITALS.** All of the representations, findings and determinations contained within the recitals stated above are recognized as true and accurate and are expressly incorporated into this Resolution.

**SECTION 2. CLASSIFICATION OF SURPLUS TANGIBLE PERSONAL PROPERTY.** The District hereby classifies the Surplus Property as surplus tangible personal property, and hereby determines that the continued use of the Surplus Property is uneconomical, inefficient to maintain, and/or serves no useful function.

**SECTION 3. DISPOSITION OF SURPLUS TANGIBLE PERSONAL PROPERTY.** The District hereby directs and authorizes staff to dispose of the Surplus Property for value to the highest responsible bidder, or by public auction, after publication of notice prior to the sale pursuant to Section 274.06, *Florida Statutes*. Staff may dispose of the respective pieces of Surplus Property to different persons, at different times. Although referenced jointly, it is the intent of the District to dispose of the Surplus Property separately to the extent it is in the best interest of the District.

**SECTION 4. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 5. EFFECTIVE DATE.** This Resolution shall take effect immediately upon the passage and adoption of this Resolution by the Board of Supervisors of the District.

**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

ATTEST:

**WESTWOOD/OCC COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson, Board of Supervisors

**Exhibit A**

**List of the Property**

## SECTION VII

**MEMORANDUM**

**TO:** Westwood/OCC Community Development District

**FROM:** Michael C. Eckert

**DATE:** November 2, 2022

**RE:** Retention Requirements for Transitory Messages and Electronic Records Updates

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On August 2, 2019, the District approved Resolution 2019-21, adopting a policy relating to the retention and disposition of its public records. The District's Record Retention Policy currently remains in full force and effect. In order to ensure the District's record retention practices remain economically feasible and technologically practical, we are offering some clarification regarding the retention period for records of short-term value. Additionally, we propose modifications to designate the electronic record as the official record of the district and allow for disposal of paper duplicate copies unless prohibited by any law, rule or ordinance.

According to the *General Records Schedule for State and Local Government Agencies* ("GS1-SL")<sup>1</sup> with which all community development districts must comply, records retention requirements "apply to records regardless of the format in which they reside."<sup>2</sup> This means that electronic communications, which include emails, instant messages, text messages, multimedia messages, chat messages, social networking, voicemail/ voice messaging, or other communications via electronic messaging technology or device, must be retained in accordance with the applicable section of the GS1-SL. Retention periods for electronic communications "are determined by the content, nature, and purpose of records, and are set based on their legal, fiscal, administrative, and historical values, regardless of the format in which they reside or the method by which they are transmitted."<sup>3</sup>

Electronic communications "created primarily to communicate information of short-term value" may fall under the Transitory Messages schedule set forth in GS1-SL.<sup>4</sup> Transitory Messages do not "formalize or perpetuate knowledge and do not set policy, establish guidelines or

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<sup>1</sup> Incorporated by reference in Rule 1B-24.003(1)(a), F.A.C.

<sup>2</sup> *General Records Schedule for State and Local Government Agencies*, Section V, Electronic Records.

<sup>3</sup> *Id.* at Records Retention Schedules, Electronic Communications.

<sup>4</sup> *Id.* at Records Retention Schedules, Transitory Messages, Item #146.

procedures, certify a transaction, or become a receipt.” Examples of Transitory Messages include, but are not limited to:

- reminder messages (“don’t forget the upcoming meeting”);
- email messages with short-lived or no administrative value (“thank you”)
- telephone messages lacking content (“Ms. Smith called – please return her call”);
- recipient copies of announcements of District sponsored events (“daily events email”); and,
- news releases received by the District strictly for informational purposes and unrelated to District programs or activities.

The retention requirement for Transitory Messages is “[r]etain until obsolete, superseded or administrative value is lost.”<sup>5</sup> For example, an email message notifying employees of an upcoming meeting would only have value until the meeting has been attended or the employee receiving the message has marked the date and time in the calendar, at which time the message could be disposed of. In other words, an electronic communication intended for short-term value does not need to be retained once it is no longer needed. Unlike most other public records, the District may dispose of a transitory message once it is obsolete, superseded, or has lost its administrative value without having to document the disposition of the record, unless the record has been microfilmed or scanned and will serve as the record copy.<sup>6</sup>

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<sup>5</sup> *Id.*

<sup>6</sup> *See* Rule 1B-24.003(9)(d), F.A.C.

## SECTION VIII



## RESOLUTION 2023-03

### A RESOLUTION OF THE BOARD OF SUPERVISORS OF WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT ADOPTING CERTAIN AMENDMENTS TO THE DISTRICT'S RECORD RETENTION POLICY; ADDRESSING CONFLICTS AND SEVERABILITY; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

**WHEREAS**, Chapter 190, Florida Statutes, authorizes the Westwood/OCC Community Development District ("**District**") to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of district business; and

**WHEREAS**, on August 2, 2019, the Board of Supervisors of Westwood/OCC Community Development District ("**Board**"), adopted Resolution 2019-21 providing for the adoption of the District's Record Retention Policy ("**Policy**"); and

**WHEREAS**, the Policy requires the District "retain all public records relating to District business until the Board of Supervisors amends the Records Retention Policy to address the disposition of the same"; and

**WHEREAS**, the Board finds that it is in the best interest of the District to amend the Record Retention Policy as described in more detail in paragraph 2 below; and

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

**1. CONFLICTS.** This Resolution is intended to amend, in part, Resolution 2019-21, which remains in full force and effect except as otherwise provided herein. All terms of Resolution 2019-21 that are not amended by this Resolution apply as if those terms were fully set forth herein. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

**2. AMENDMENT.** The Records Retention Policy is hereby amended by inserting the language indicated in single underlined text (indicated textually in the same manner as the following example: underlined text) and by deleting the language indicated by strikethrough text (indicated textually in the same manner as the following example: ~~stricken-text~~) as set forth herein:

The District hereby adopts as its Records Retention Policy the applicable provisions of Section 257.36(5), Florida Statutes, the rules adopted by the Division of Library and Information Services of the Department of State ("**Division**") pursuant to Section 257.36, Florida Statutes, and the General Records Schedules established by the Division. However, the District hereby extends the minimum

retention guidelines contained in the General Records Schedules so that the District will retain all public records relating to District business until the Board of Supervisors amends the Records Retention Policy to address the disposition of the same. Notwithstanding the foregoing, the District shall retain Transitory Messages until the Transitory Message is obsolete, superseded or administrative value is lost in accordance with the General Records Schedule for State and Local Government Agencies, Item #146, as incorporated by reference in Rule 1B-24.003(1)(a), Florida Administrative Code. The District hereby determines the electronic record shall be considered the official record of all public records relating to District business and any paper originals are designated as duplicates which may be disposed of unless prohibited by any law, rule or ordinance. To the extent the above statute, rules, or schedules are amended or supplemented in the future, the District's Records Retention Policy shall automatically incorporate such amendment or supplement provided that such automatic amendment does not permit the disposition of District records without further action of the Board. The Records Retention Policy shall remain in full force and effect until such time as the Board amends the Policy.

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

**4. EFFECTIVE DATE.** This Resolution shall take effect as of \_\_\_\_\_, 20\_\_\_\_.

Introduced, considered favorably, and adopted this \_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_.

**ATTEST:**

**WESTWOOD/OCC COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson, Board of Supervisors

## SECTION IX

# SECTION C

# SECTION 1

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

***Unaudited Financial Reporting***  
***October 31, 2022***



# Table of Contents

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

**Westwood/OCC**  
**Community Development District**  
**Combined Balance Sheet**  
**October 31, 2022**

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>			
<u>Cash:</u>			
Operating Account	\$ 6,389	\$ -	\$ 6,389
Due From Developer	\$ 45	\$ -	\$ 45
<b>Total Assets</b>	<b>\$ 6,434</b>	<b>\$ -</b>	<b>\$ 6,434</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 3,640	\$ -	\$ 3,640
Due to Developer	\$ -	\$ 10,479	\$ 10,479
<b>Total Liabilities</b>	<b>\$ 3,640</b>	<b>\$ 10,479</b>	<b>\$ 14,119</b>
<b>Fund Balances:</b>			
Unassigned	\$ 2,794	\$ (10,479)	\$ (7,685)
<b>Total Fund Balances</b>	<b>\$ 2,794</b>	<b>\$ (10,479)</b>	<b>\$ (7,685)</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 6,434</b>	<b>\$ -</b>	<b>\$ 6,434</b>



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

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/22	Thru 10/31/22	Variance
<b><u>Revenues</u></b>				
Developer Contributions	\$ 94,357	\$ 5,842	\$ 5,842	\$ -
<b>Total Revenues</b>	<b>\$ 94,357</b>	<b>\$ 5,842</b>	<b>\$ 5,842</b>	<b>\$ -</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 12,000	\$ 1,000	\$ -	\$ 1,000
FICA Expense	\$ 918	\$ 77	\$ -	\$ 77
Engineering	\$ 12,000	\$ 1,000	\$ -	\$ 1,000
Attorney	\$ 25,000	\$ 2,083	\$ 260	\$ 1,824
Annual Audit	\$ 2,900	\$ -	\$ -	\$ -
Management Fees	\$ 25,000	\$ 2,083	\$ 2,083	\$ 0
Information Technology	\$ 800	\$ 67	\$ 67	\$ (0)
Website Maintenance	\$ 400	\$ 33	\$ 33	\$ 0
Telephone	\$ 300	\$ 25	\$ -	\$ 25
Postage	\$ 1,000	\$ 83	\$ 3	\$ 80
Printing & Binding	\$ 1,000	\$ 83	\$ -	\$ 83
Insurance	\$ 6,114	\$ 6,114	\$ 5,842	\$ 272
Legal Advertising	\$ 5,000	\$ 417	\$ 692	\$ (275)
Other Current Charges	\$ 1,600	\$ 133	\$ 38	\$ 95
Office Supplies	\$ 150	\$ 13	\$ 0	\$ 12
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total Expenditures</b>	<b>\$ 94,357</b>	<b>\$ 13,387</b>	<b>\$ 9,193</b>	<b>\$ 4,194</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ (3,351)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 6,145</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 2,794</b>	

**Westwood/OCC**  
**Community Development District**  
**Capital Projects Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending October 31, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/22	Thru 10/31/22	Variance
<b><u>Revenues:</u></b>				
Developer Advances	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Expenditures:</u></b>				
Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ (10,479)</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ (10,479)</b>	

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

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b><u>Revenues</u></b>													
Developer Contributions	\$ 5,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,842
<b>Total Revenues</b>	<b>\$ 5,842</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>5,842</b>
<b><u>Expenditures:</u></b>													
<b><u>General &amp; Administrative:</u></b>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	260
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ 2,083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,083
Information Technology	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	67
Website Maintenance	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	33
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Insurance	\$ 5,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,842
Legal Advertising	\$ 692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	692
Other Current Charges	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	38
Office Supplies	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
<b>Total Expenditures</b>	<b>\$ 9,193</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>9,193</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (3,351)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(3,351)</b>

## SECTION 2

# Westwood/OCC

Community Development District

Funding Request #36

September 20, 2022

	Payee	General Fund FY2022	General Fund FY2023
1	<b>Governmental Management Services-CF, LLC</b> Inv# 37 - Management Fees - September 2022	\$ 2,185.13	
2	<b>Kutak Rock LLP</b> Inv# 3109335 - General Counsel - August 2022	\$ 39.50	
3	<b>Egis-Insurance &amp; Risk Advisors</b> Invoice# 16489 - Renew Policy - 10/01/2022-10/01/2023		\$ 5,842.00
		\$ 2,224.63	\$ 5,842.00
<b>Total:</b>		<b>\$ 8,066.63</b>	

Please make check payable to:

**Westwood/OCC CDD**

6200 Lee Vista Boulevard Suite 300

Orlando FL, 32822

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 1999. The public sector has grown from 10% of the economy to 15% of the economy.

There is a growing awareness of the need to improve the efficiency of the public sector. The public sector is a major employer in the UK, and it is important to ensure that it is able to provide the services that are needed by the public. The public sector is also a major source of revenue for the government, and it is important to ensure that it is able to generate the revenue that is needed to fund the public services.

The public sector is a complex organization, and it is important to ensure that it is able to provide the services that are needed by the public. The public sector is also a major source of revenue for the government, and it is important to ensure that it is able to generate the revenue that is needed to fund the public services.

The public sector is a complex organization, and it is important to ensure that it is able to provide the services that are needed by the public. The public sector is also a major source of revenue for the government, and it is important to ensure that it is able to generate the revenue that is needed to fund the public services.

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**Westwood/OCC**  
Community Development District

Funding Request #37  
December 01, 2022

	Payee	General Fund FY2022	General Fund FY2023
1	<b>Governmental Management Services-CF, LLC</b> Inv# 38 - Management Fees - October 2022 Inv# 39 - Management Fees - November 2022		\$ 2,186.33 \$ 2,188.25
2	<b>Kutak Rock LLP</b> Inv# 3124384 - General Counsel - September 2022 Inv# 3138026 - General Counsel - October 2022	\$ 45.00	\$ 259.50
3	<b>Florida Department of Economic Opportunity</b> Invoice# 87377 - Special district Fee October 2022.		\$ 175.00
		\$ 45.00	\$ 4,809.08
<b>Total:</b>			\$ 4,854.08

Please make check payable to:

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

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

# Invoice

Invoice #: 38  
Invoice Date: 10/1/22  
Due Date: 10/1/22  
Case:  
P.O. Number:

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

Description	Hours/Qty	Rate	Amount
Management Fees - October 2022 34		2,083.33	2,083.33
Website Administration - October 2022 352		33.33	33.33
Information Technology - October 2022 351		66.67	66.67
Office Supplies 51		0.15	0.15
Postage 42		2.85	2.85
<b>Total</b>			<b>\$2,186.33</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$2,186.33</b>

RECEIVED OCT 12 2022



**GMS-Central Florida, LLC**

1001 Bradford Way  
Kingston, TN 37763

**Invoice**

111

**Bill To:**

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

**Invoice #:** 39**Invoice Date:** 11/1/22**Due Date:** 11/1/22**Case:****P.O. Number:**

Description	Hours/Qty	Rate	Amount
Management Fees - November 2022 34		2,083.33	2,083.33
Website Administration - November 2022 352		33.33	33.33
Information Technology - November 2022 351		66.67	66.67
Office Supplies 51		0.03	0.03
Postage 42		0.69	0.69
Copies 425		4.20	4.20
<b>Total</b>			<b>\$2,188.25</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$2,188.25</b>

RECEIVED NOV 08 2022

**KUTAK ROCK LLP**

**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

October 14, 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. 3124384

Client Matter No. 23123-1

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

9

31.315

Invoice No. 3124384

23123-1

Re: General Counsel - Sep 22

For Professional Legal Services Rendered

09/26/22	K. Haber	0.20	45.00	Research public record retention requirements and prepare memorandum regarding same; prepare resolution and revisions to district record retention policies
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TOTAL HOURS 0.20

TOTAL FOR SERVICES RENDERED \$45.00

TOTAL CURRENT AMOUNT DUE \$45.00

**UNPAID INVOICES:**

September 16, 2022 Invoice No. 3109335 39.50

TOTAL DUE \$84.50

**KUTAK ROCK LLP**

**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

November 9, 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. 3138026

Client Matter No. 23123-1

RECEIVED

NOV 11 2022

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

Invoice No. 3138026

23123-1

31.315

Re: General Counsel — Oct 22

For Professional Legal Services Rendered

10/11/22	M. Eckert	0.10	39.50	Review and complete DEO registration form
10/24/22	K. Haber	0.10	22.50	Correspondence with Flint regarding meeting agenda
10/26/22	M. Eckert	0.20	79.00	Prepare for landowner election
10/28/22	M. Eckert	0.30	118.50	Prepare records retention memorandum and resolution; prepare surplus property memorandum and resolution

TOTAL HOURS 0.70

**KUTAK ROCK LLP**

Westwood/OCC CDD

November 9, 2022

Client Matter No. 23123-1

Invoice No. 3138026

Page 2

TOTAL FOR SERVICES RENDERED	\$259.50
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TOTAL CURRENT AMOUNT DUE	\$259.50
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## UNPAID INVOICES:

September 16, 2022	Invoice No. 3109335	39.50
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October 14, 2022	Invoice No. 3124384	45.00
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TOTAL DUE	<u>\$344.00</u>
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**Florida Department of Economic Opportunity, Special District Accountability Program**  
**FY 2022/2023 Special District Fee Invoice and Update Form**  
 Required by Sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Invoice No.: 87377			Date Invoiced: 10/03/2022
Annual Fee: \$175.00	Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/02/2022: \$175.00

**STEP 1:** Review the following information, make changes directly on the form, and sign and date:

1. Special District's Name, Registered Agent's Name, and Registered Office Address:



**Westwood / OCC Community Development District**  
 Mr. Michael C. Eckert  
 Kutak Rock LLP  
 107 West College Avenue  
 Tallahassee, FL 32301

4

*Special District Fee FY 23*

- |                                |                               |
|--------------------------------|-------------------------------|
| 2. Telephone:                  | (850) 692-7300                |
| 3. Fax:                        | (850) 692-7319                |
| 4. Email:                      | Michael.Eckert@KutakRock.com  |
| 5. Status:                     | Independent                   |
| 6. Governing Body:             | Elected                       |
| 7. Website Address:            | www.westwoodocc.com           |
| 8. County(ies):                | Orange                        |
| 9. Function(s):                | Community Development         |
| 10. Boundary Map on File:      | 09/03/2019                    |
| 11. Creation Document on File: | 09/03/2019                    |
| 12. Date Established:          | 07/23/2019                    |
| 13. Creation Method:           | Local Ordinance               |
| 14. Local Governing Authority: | Orange County                 |
| 15. Creation Document(s):      | County Ordinance 2019-10      |
| 16. Statutory Authority:       | Chapter 190, Florida Statutes |
| 17. Authority to Issue Bonds:  | Yes                           |
| 18. Revenue Source(s):         | Agreement, Assessments        |
| 19. Most Recent Update:        | 03/07/2022                    |

31.54

I do hereby certify that the information above (changes noted if necessary) is accurate and complete as of this date.

Registered Agent's Signature: [Signature] Date 10/11/22

**STEP 2:** Pay the annual fee or certify eligibility for the zero fee:

- a. **Pay the Annual Fee:** Pay the annual fee online by following the instructions at [www.Floridajobs.org/SpecialDistrictFee](http://www.Floridajobs.org/SpecialDistrictFee) or by check payable to the Department of Economic Opportunity.
- b. **Or, Certify Eligibility for the Zero Fee:** By initialing each of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **ALL** of the following statements contained herein and on any attachments hereto are true, correct, complete, and made in good faith as of this date. I understand that any information I give may be verified.
1. ☐ This special district and its Certified Public Accountant determined the special district is not a component unit of a local general-purpose government.
  2. ☐ This special district is in compliance with the reporting requirements of the Department of Financial Services.
  3. ☐ This special district reported \$3,000 or less in annual revenues to the Department of Financial Services on its Fiscal Year 2020/2021 Annual Financial Report (if created since then, attach an income statement verifying \$3,000 or less in revenues).

Department Use Only: Approved: ☐ Denied: ☐ Reason: \_\_\_\_\_

**STEP 3:** Make a copy of this form for your records.

**STEP 4:** Mail this form and payment (if paying by check) to the Department of Economic Opportunity, Bureau of Budget Management, 107 E. Madison Street, MSC 120, Tallahassee, FL 32399-4124. Direct any questions to (850) 717-8430.