Westwood/OCC Community Development District

Agenda

April 11, 2023

AGENDA

Westwood/OCC
Community Development District

219 E. Livingston Street, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

April 4, 2023

Board of Supervisors
Westwood/OCC
Community Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Westwood/OCC Community Development District will be held **Tuesday, April 11, 2023 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 December 13, 2022 Board of Supervisors Meeting
4. Review and Acceptance of Draft Fiscal Year 2022 Audit Report
5. Consideration of Resolution 2023-04 Approving the Proposed Fiscal Year 2024 Budget and Setting a Public Hearing
6. Staff Reports
    A. Attorney
    B. Engineer
    C. District Manager's Report
        i. Balance Sheet and Income Statement
        ii. Ratification of Funding Requests 38 and 39
7. Supervisor's Requests
8. Adjournment

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, December 13, 2022 at 10:00 a.m. at the Offices of GMS-CF, LLC, 219 E. Livingston Street, Orlando, Florida.

Present and constituting a quorum were:

Duane Owen	Vice Chairman
Thomas Franklin	Assistant Secretary
Andrew Gorrill	Assistant Secretary
Nathan Alexander	Assistant Secretary

Also present were:

George Flint	District Manager
Mike Eckert *by phone*	District Counsel

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Flint called the roll. Four Board members were present at the meeting.

SECOND ORDER OF BUSNESS **Public Comment Period**

There being none, the next item followed.

THIRD ORDER OF BUSNESS **Organizational Matters**

A. Administration of Oath of Office to Newly Elected Board Members

Mr. Flint: We did have a Landowner election last month and Andrew, Thomas, and Nathan were elected. I have provided the oath of office forms to those individuals. As citizens of the State of Florida and of the United States of American, and as officers of the Westwood/OCC Community Development District, and as a recipient of public funds as such officer, do you hereby solemnly swear or affirm that you will support the Constitution of the United States and of the State of Florida?

Mr. Franklin: I do.

Mr. Gorrill: I do.

Mr. Alexander: I do.

Mr. Flint: Great, if you could print your name at the top and sign where it says Board Supervisor, I can notarize those for you. Nathan, are you on any other public Boards that are subject to the Sunshine Law?

Mr. Alexander: No.

Mr. Flint: Mike, do you want to give a short overview for Mr. Alexander?

Mr. Eckert: Sure, I would be happy to. For the record, this is Mike Eckert with Kutak Rock, District counsel. For any new Board member, you are now a public official in the eyes of the State of Florida, which means that you are subject to a lot of the same laws that a County Commissioner or a City Council person is. There are two main laws that we should probably talk about briefly today. One is the Sunshine Law, and that law provides that you cannot talk to another Board member about matters that may come before the Board for action outside of a publicly noticed meeting. So, if you were to see another Board member in the grocery store, you could talk about family, you could talk about sports or hunting, but you could not talk about things such as, getting rid of District counsel, etc. You couldn't talk about that in private, you would have to do that in a public meeting. The Sunshine Law applies to all forms of communication including email, text messages, verbal conversations, and social media posts. If you want to talk to another Board member about a matter that may come before the Board for action, you should contact your District manager first and he will arrange for the agenda to be structured in such a way so that conversation can happen at a Board meeting. The other law that you need to be aware of is the Public Records Law and that basically provides that any document that you create or receive in connection with your services as a CDD Supervisor is a public record that is required to be kept and maintained. I recommend that you have either a separate email address for your CDD business or at least have a separate mailbox, if you use your personal email address so that you can drag anything over into that mailbox that relates to the CDD because you do have to maintain public records that are related to CDD business and that includes text messages, emails, etc. Because text messaging is difficult to produce and retain, we recommend that you only use email and not text messaging for District business. I would be happy to answer any questions that you have. Welcome to the Board and if you have any other questions, George can provide my contact information to you, and I would be

happy to have a side conversation with you. That is all I have, George, unless you want to add something.

Mr. Flint: The only other thing, did you mention the financial disclosure form?

Mr. Eckert: I did not.

Mr. Flint: The other thing I provided you is the Form 1 Statement of Financial Interest. That's a state requirement that public officials file annually. The first time it needs to be filed within 30 days of taking office with the Supervisors of Elections in the county you live in. You need to file it with a Lake County Supervisor of Elections. They will accept it electronically, a PDF of it, and they will send you back a confirming email. That is probably the easiest way to do it; otherwise, I would suggest sending it in some way that you have proof that you filed it. Each year in the first week of June, they will mail you an update to file and you have until July 1st to file that update. It is not asking for dollar amounts; it is just looking at sources and the intent is whether there are conflicts of interest. As a Board member, you are entitled to be compensated for Board attendance for $200 a meeting and that is statutory. You have the W-4 and the I9 forms there and those will come to my office. Make sure you include the backup with the I9; we need a picture of your passport or driver's licenses and social security card. There is a little table attached to it that shows what we need. I think that was mostly all we needed to cover under that. Again, if you have questions, please feel free to contact me or Mike.

B. Consideration of Resolution 2023-01 Canvassing and Certifying the Results of the Landowners' Election

Mr. Flint: Next is Resolution 2023-01, this is a resolution canvassing and certifying the results of the Landowner election. You had a Landowner election on November 1, 2022. The owner and proxy holder representing all the lands within the District attended. He cast two votes for Mr. Gorrill, two votes for Mr. Alexander, and one vote for Mr. Franklin. Therefore, Mr. Gorrill and Mr. Alexander will serve 4-year terms and Mr. Franklin will a serve 2-year term. Any questions on the resolution? Hearing none,

> On MOTION by Mr. Owen, seconded by Mr. Gorrill, with all in favor, Resolution 2023-01 Canvassing and Certifying the Results of the Landowners' Election, was approved.

C. Consideration of Resolution 2023-02 Electing Officers

Mr. Flint: The statutes require that after each election, the Board must consider officers. We have provided Resolution 2023-02, which provides for election of a Chair, Vice Chair, Secretary, Assistant Secretaries, Treasurer, and Assistant Treasurer. Randall Greene was the Chair, Duane Owen was the Vice Chair, Andrew Gorrill and Thomas Franklin were Assistant Secretaries, I am Secretary, Jill Burns is Treasurer, and Katie Costa is Assistant Treasurer. We can handle each office individually and take nominations and votes. If a Board member wants to make a motion to elect a slate of officers, we could handle it in one motion.

Mr. Owen: I will move to approve the current Board to be renominated.

Mr. Flint: And add Mr. Alexander as an Assistant Secretary?

Mr. Owen: Correct.

> On MOTION by Mr. Owen, seconded by Mr. Franklin, with all in favor, Resolution 2023-02 Electing Officers as slated above and adding Mr. Nathan Alexander as an Assistant Secretary, was approved.

FOURTH ORDER OF BUSNESS **Approval of Minutes of the July 12, 2022 Board of Supervisors Meeting and Acceptance of the November 1, 2022 Landowners' Meeting**

Mr. Flint: Item four is approval of the minutes from your July 12, 2022 Board meeting and acceptance of the November 1, 2022 Landowner meeting minutes. Let's do separate motions on each. Any comments or corrections to either sets of minutes?

Mr. Owen: I had no changes. I will move to approve.

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

Mr. Flint: Then you have the acceptance of the Landowner minutes. Any comments or questions on those?

Mr. Owen: I will move to approve.

> On MOTION by Mr. Owen, seconded by Mr. Gorrill, with all in favor, Accepting the Minutes of the November 1, 2022 Landowners' Meeting, were accepted.

FIFTH ORDER OF BUSNESS **Ratification of Audit Engagement Letter from Grau & Associates**

Mr. Flint: The CDD as a government entity is required to have an annual independent audit performed. You went through an RFP process and selected Grau & Associates as your independent auditor. You enter into annual engagement letters with Grau & Associates for the audit. Since you had not met since July, we wanted to get the audit started because we have a statutory deadline to get it completed. I signed the engagement letter and the fee is consistent with their proposal. It is not to exceed of $3,000 for Fiscal Year 2022. I am asking the Board to ratify my action in signing that letter.

> On MOTION by Mr. Franklin, seconded by Mr. Owen, with all in favor, the Audit Engagement Letter from Grau & Associates, was ratified.

SIXTH ORDER OF BUSNESS **Consideration of Memo Regarding Proper Use of Surplus Property Resolutions**

Mr. Eckert: One of the things that you as a local government have to pay attention to, and this is pretty mature for us to be handling any surplus property because we do not own any property at this point in time, but we have to update these resolutions for all our Districts so that you know how to dispose of surplus property when you have it. Surplus property was any property that either needs to be thrown away or is no longer useful. Item six, the memo is just informational in nature and there is no action that needs to be taken by the Board at this time. Unless there are any questions on the surplus property resolutions, I will move on to item seven.

SEVENTH ORDER OF BUSNESS **Consideration of Memo Regarding Record Retention Policy**

Mr. Eckert: This Board previously adopted a Records Retention Policy that basically said that you were going to keep all documents related to public records, but we are suggesting an amendment to that Records Retention Policy that would allow you to dispose of transitory records,

which are records that don't have any useful value anymore such as emails, text messages, etc. I want to make it clear that you don't have to keep those kinds of records.

EIGHTH ORDER OF BUSNESS **Consideration of Resolution 2023-03 Amending the District's Record Retention Policy**

Mr. Eckert: The second part of that resolution is it designates the electronic record as the official record of the District. What that allows us to do is to move more towards an electronic based record keeping system. It allows us to get rid of paper records that aren't needed because they are already stored electronically. We would suggest the Board adopt that resolution. If anybody has any questions, I would be happy to answer them.

Mr. Flint: Any questions on Resolution 2023-03?

Mr. Franklin: I will make a motion to approve Resolution 2023-03.

> On MOTION by Mr. Franklin, seconded by Mr. Gorrill, with all in favor, Resolution 2023-03 Amending the District's Record Retention Policy, was approved.

NINTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Mr. Flint: Anything else, Mike?

Mr. Eckert: I do not have anything else, thank you everyone.

B. Engineer

There being none, the next item followed.

C. District Manager's Report

i. Balance Sheet and Income Statement

Mr. Flint: You have the unaudited financials through October 31st. This represents the first month of Fiscal Year 2023. You have the balance sheet and statement of revenue and expenditures for the general fund. If there are any questions, we can discuss those. Otherwise, there is no action required on the financials.

ii. Ratification of Funding Request #36

Mr. Flint: You have ratification of Funding Request #36. This is for $8,066.63 and is a combination of some Fiscal Year 2022 expenses and then the insurance policy for Fiscal Year 2023. It was transmitted to the developer under the Developer Funding Agreement.

Mr. Franklin: I will make a motion of approval.

> On MOTION by Mr. Franklin, seconded by Mr. Owen, with all in favor, Funding Requests #36, was ratified.

iii. Ratification of Funding Request #37

Mr. Flint: We also have Funding Request #37. This is for $4,854.08 and is a combination of some Fiscal Year 2022 and Fiscal Year 2023 expenses. Any questions on that funding request?

Mr. Franklin: I will make a motion of approval.

> On MOTION by Mr. Franklin, seconded by Mr. Owen, with all in favor, Funding Requests #37, was ratified.

TENTH ORDER OF BUSINESS Supervisors' Requests

Mr. Flint: That was all we had on the agenda. Was there anything else that the Board wanted to discuss that was not on the agenda?

Mr. Owen: When will our next meeting date be?

Mr. Flint: January 10th is the next scheduled meeting date. I don't anticipate that we are going to need to meet on January 10th, but we do have a meeting advertised for 10:00 a.m. in this location on January 10th.

ELEVENTH ORDER OF BUSINESS Adjournment

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

_____ _____

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION IV

WESTWOOD/OCC
COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022

DRAFT

WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA

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DRAFT

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the 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, 2022, and the respective changes in financial position thereof for the fiscal year ended September 30, 2022 then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated Xxxx, 2023, 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.

Xxxx, 2023

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, 2022. 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 $6,146.

- The change in the District's total net position in comparison with the prior fiscal year was ($1,492), a decrease. 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, 2022, the District's governmental funds reported combined ending fund balance of ($4,333), a decrease of ($1,492) 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,

	2022	2021
Current and other assets	$ 8,698	$ 14,508
Capital assets, net of depreciation	10,479	10,479
Total assets	19,177	24,987
Current liabilities	13,031	17,349
Total liabilities	13,031	17,349
Net position		
Net investment in capital assets	10,479	10,479
Unrestricted	(4,333)	(2,841)
Total net position	$ 6,146	$ 7,638

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

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,

	2022	2021
Revenues:		
Program revenues		
Operating grants and contributions	$ 39,558	$ 47,909
Total revenues	39,558	47,909
Expenses:		
General government	41,050	47,364
Total expenses	41,050	47,364
Change in net position	(1,492)	545
Net position - beginning	7,638	7,093
Net position - ending	$ 6,146	$ 7,638

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was $41,050. 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, 2022.

CAPITAL ASSETS

At September 30, 2022, 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, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 6,428
Due from Developer	2,270
Capital assets:	
Nondepreciable	10,479
Total assets	19,177
LIABILITIES	
Accounts payable	2,552
Due to Developer	10,479
Total liabilities	13,031
NET POSITION	
Net investment in capital assets	10,479
Unrestricted	(4,333)
Total net position	$ 6,146

See notes to the financial statements

WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Expenses	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Primary government:			
Governmental activities:			
General government	$ 41,050	$ 39,558	$ (1,492)
Total governmental activities	41,050	39,558	(1,492)
	Change in net position		(1,492)
	Net position - beginning		7,638
	Net position - ending		$ 6,146

See notes to the financial statements

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WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Major Funds		Total
	General	Capital Projects	Governmental Funds
ASSETS			
Cash and cash equivalents	$ 6,428	$ -	$ 6,428
Due from Developer	2,270	-	2,270
Total assets	$ 8,698	$ -	$ 8,698
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 2,552	$ -	$ 2,552
Due to Developer	-	10,479	10,479
Total liabilities	2,552	10,479	13,031
Fund balances:			
Unassigned	6,146	(10,479)	(4,333)
Total fund balances	6,146	(10,479)	(4,333)
Total liabilities and fund balances	$ 8,698	$ -	$ 8,698

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, 2022

Fund balance - governmental funds		$	(4,333)
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		$	6,146

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, 2022

	Major Funds		Total
	General	Capital Projects	Governmental Funds
REVENUES			
Developer contributions	$ 39,558	$ -	$ 39,558
Total revenues	39,558	-	39,558
EXPENDITURES			
Current:			
General government	41,050	-	41,050
Total expenditures	41,050	-	41,050
Excess (deficiency) of revenues over (under) expenditures	(1,492)	-	(1,492)
Fund balances - beginning	7,638	(10,479)	(2,841)
Fund balances - ending	$ 6,146	$ (10,479)	$ (4,333)

See notes to the financial statement

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, 2022, 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
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, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
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 $39,558 for the fiscal year ended September 30, 2022, which includes a receivable of $2,270 as of September 30, 2022.

The District owes the Developer $10,479 as of September 30, 2022 in connection with the preparation for the infrastructure and 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, 2022

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Developer Contributions	$ 94,019	$ 39,558	$ (54,461)
Total revenues	94,019	39,558	(54,461)
EXPENDITURES			
Current:			
General government	94,019	41,050	52,969
Total expenditures	94,019	41,050	52,969
Excess (deficiency) of revenues over (under) expenditures	$ -	(1,492)	$ (1,492)
Fund balance - beginning		7,638	
Fund balance - ending		$ 6,146	

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, 2022.

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

Element	Comments
Number of district employees compensated at 9/30/2022	0
Number of independent contractors compensated in September 2022	0
Employee compensation for FYE 9/30/2022 (paid/accrued)	$ 1,000
Independent contractor compensation for FYE 9/30/2022	$ 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

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 each major fund of Westwood/OCC Community Development District, Orange County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated Xxxx, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) 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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

Xxxx, 2023

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, 2022. 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, 2022.

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.

Xxxx, 2023

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, 2022 and have issued our report thereon dated Xxxx, 2023.

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 G*overnment 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 Xxxx, 2023, 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.

Xxxx, 2023

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, 2021.

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, 2022.

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, 2022.

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, 2022. 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 19.

SECTION V

RESOLUTION 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT APPROVING THE PROPOSED BUDGET FOR FISCAL YEAR 2023/2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW AND PROVIDING FOR A SEVERABILITY AND AN EFFECTIVE DATE.

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

WHEREAS, the District Manager has prepared and submitted to the Board of Supervisors of the Westwood/OCC Community Development District (the "Board") the proposed budget for Fiscal Year 2023/2024, which commences on October 1, 2023 and concludes September 30, 2024; and

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

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

1. PROPOSED BUDGET APPROVED. The proposed budget prepared by the District Manager for Fiscal Year 2023/2024 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said proposed budget.

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

DATE:	July 11, 2023
HOUR:	10:00 AM
LOCATION:	Offices of GMS-CF, LLC 219 E. Livingston Street Orlando, FL 32801

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

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

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

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

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

PASSED AND ADOPTED this 11th day of April, 2023.

ATTEST:	**WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT**
_____	_____
Assistant Secretary/Secretary	Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2023/2024 Proposed Budget

Exhibit A
FY 2023/2024 Proposed Budget

[*See attached*]

Westwood OCC

Community Development District

Proposed Budget

FY2024

Table of Contents

Westwood/OCC

Community Development District

Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 2/28/23	Projected Next 7Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Developer Contributions	$ 94,357	$ 19,437	$ 52,225	$ 71,662	$ 95,161
Total Revenues	**$ 94,357**	**$ 19,437**	**$ 52,225**	**$ 71,662**	**$ 95,161**
Expenditures					
Administrative					
Supervisor Fees	$ 12,000	$ 800	$ 7,000	$ 7,800	$ 12,000
FICA Expense	$ 918	$ 46	$ 536	$ 581	$ 918
Engineering	$ 12,000	$ -	$ 7,000	$ 7,000	$ 12,000
Attorney	$ 25,000	$ 971	$ 14,583	$ 15,554	$ 25,000
Annual Audit	$ 2,900	$ 3,000	$ -	$ 3,000	$ 3,100
Management Fees	$ 25,000	$ 10,417	$ 14,583	$ 25,000	$ 25,000
Information Technology	$ 800	$ 333	$ 467	$ 800	$ 800
Website Maintenance	$ 400	$ 167	$ 233	$ 400	$ 400
Telephone	$ 300	$ -	$ 175	$ 175	$ 300
Postage	$ 1,000	$ 9	$ 583	$ 592	$ 1,000
Printing & Binding	$ 1,000	$ 6	$ 583	$ 590	$ 1,000
Insurance	$ 6,114	$ 5,842	$ -	$ 5,842	$ 6,718
Legal Advertising	$ 5,000	$ 692	$ 2,917	$ 3,609	$ 5,000
Other Current Charges	$ 1,600	$ 191	$ 266	$ 457	$ 1,600
Office Supplies	$ 150	$ 0	$ 88	$ 88	$ 150
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total Expenditures	**$ 94,357**	**$ 22,648**	**$ 49,014**	**$ 71,662**	**$ 95,161**
Excess Revenues/(Expenditures)	**$ -**	**$ (3,211)**	**$ 3,211**	**$ -**	**$ -**

REVENUES:

Developer Contributions

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

EXPENDITURES:

Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering

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

Attorney

The District's legal counsel, 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.

Information Technology

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, 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.

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

SECTION C

SECTION 1

Westwood/OCC

Community Development District

Unaudited Financial Reporting

February 28, 2023

Table of Contents

Westwood/OCC

Community Development District

Combined Balance Sheet

February 28, 2023

	General Fund	*Capital Projects Fund*	*Totals Governmental Funds*
Assets:			
Cash:			
Operating Account	$ 4,417	$ -	$ 4,417
Due From Developer	$ 8,786	$ -	$ 8,786
Total Assets	**$ 13,203**	**$ -**	**$ 13,203**
Liabilities:			
Accounts Payable	$ 10,268	$ -	$ 10,268
Due to Developer	$ -	$ 10,479	$ 10,479
Total Liabilities	**$ 10,268**	**$ 10,479**	**$ 20,747**
Fund Balances:			
Unassigned	$ 2,934	$ (10,479)	$ (7,545)
Total Fund Balances	**$ 2,934**	**$ (10,479)**	**$ (7,545)**
Total Liabilities & Fund Balance	$ 13,203	$ -	$ 13,203

Westwood/OCC

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 28, 2023

	Adopted Budget	Prorated Budget Thru 02/28/23	Actual Thru 02/28/23	Variance
Revenues				
Developer Contributions	$ 94,357	$ 19,437	$ 19,437	$ -
Total Revenues	**$ 94,357**	**$ 19,437**	**$ 19,437**	**$ -**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 12,000	$ 5,000	$ 800	$ 4,200
FICA Expense	$ 918	$ 383	$ 46	$ 337
Engineering	$ 12,000	$ 5,000	$ -	$ 5,000
Attorney	$ 25,000	$ 10,417	$ 971	$ 9,446
Annual Audit	$ 2,900	$ 3,000	$ 3,000	$ -
Management Fees	$ 25,000	$ 10,417	$ 10,417	$ 0
Information Technology	$ 800	$ 333	$ 333	$ (0)
Website Maintenance	$ 400	$ 167	$ 167	$ 0
Telephone	$ 300	$ 125	$ -	$ 125
Postage	$ 1,000	$ 417	$ 9	$ 408
Printing & Binding	$ 1,000	$ 417	$ 6	$ 410
Insurance	$ 6,114	$ 6,114	$ 5,842	$ 272
Legal Advertising	$ 5,000	$ 2,083	$ 692	$ 1,391
Other Current Charges	$ 1,600	$ 667	$ 191	$ 476
Office Supplies	$ 150	$ 63	$ 0	$ 62
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total Expenditures	**$ 94,357**	**$ 44,776**	**$ 22,648**	**$ 22,128**
Excess Revenues (Expenditures)	$ -		$ (3,211)	
Fund Balance - Beginning	$ -		$ 6,145	
Fund Balance - Ending	$ -		$ 2,934	

Westwood/OCC

Community Development District

Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 28, 2023

	Adopted Budget	Prorated Budget Thru 10/31/22	Actual Thru 10/31/22	Variance
Revenues:				
Developer Advances	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures:				
Miscellaneous Expense	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ -	
Fund Balance - Beginning	$ -		$ (10,479)	
Fund Balance - Ending	$ -		$ (10,479)	

Westwood/OCC

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Developer Contributions	$ 5,842	$ -	$ 4,809	$ -	$ 8,786	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 19,437
Total Revenues	**$ 5,842**	**$ -**	**$ 4,809**	**$ -**	**$ 8,786**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 19,437**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ -	$ -	$ -	$ -	$ 800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 800
FICA Expense	$ -	$ -	$ -	$ -	$ 46	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 46
Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Attorney	$ 260	$ 238	$ 317	$ 156	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 971
Annual Audit	$ -	$ -	$ -	$ -	$ 3,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,000
Management Fees	$ 2,083	$ 2,083	$ 2,083	$ 2,083	$ 2,083	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,417
Information Technology	$ 67	$ 67	$ 67	$ 67	$ 67	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 333
Website Maintenance	$ 33	$ 33	$ 33	$ 33	$ 33	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 167
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage	$ 3	$ 1	$ 1	$ -	$ 4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9
Printing & Binding	$ -	$ 4	$ 1	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6
Insurance	$ 5,842	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,842
Legal Advertising	$ 692	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 692
Other Current Charges	$ 38	$ 38	$ 38	$ 38	$ 38	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 191
Office Supplies	$ 0	$ 0	$ 0	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 0
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total Expenditures	**$ 9,193**	**$ 2,464**	**$ 2,541**	**$ 2,379**	**$ 6,071**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 22,648**
Excess Revenues (Expenditures)	$ (3,351)	$ (2,464)	$ 2,268	$ (2,379)	$ 2,715	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (3,211)

SECTION 2

Westwood/OCC

Community Development District

Funding Request #38
February 20, 2023

	Payee		General Fund FY 2023
1	**Governmental Management Services-CF, LLC**		
	Inv# 40 - Management Fees - December 2022	$	2,185.43
	Inv# 41 - Management Fees - January 2023	$	2,184.53
2	**Kutak Rock LLP**		
	Inv# 3154181 - General Counsel - November 2022	$	238.00
	Inv# 3167503 - General Counsel - December 2022	$	317.00
3	**Grau & Associates**		
	Inv# 23637 - Audit Fees - FYE September 30, 2022	$	3,000.00
4	**Attendance Confirmation for Board of Supervisors**		
	Nathan Alexander - December 13, 2022	$	215.30
	Duane "Rocky" Owen - December 13, 2022	$	215.30
	Andrew Gorrill - December 13, 2022	$	215.30
	Thomas Franklin - December 13, 2022	$	215.30
		$	**8,786.16**
	Total:	**$**	**8,786.16**

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 #: 40
Invoice Date: 12/1/22
Due Date: 12/1/22
Case:
P.O. Number:

Bill To:

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

1

Description	Hours/Qty	Rate	Amount
Management Fees - December 2022 34		2,083.33	2,083.33
Website Administration - December 2022 352		33.33	33.33
Information Technology - December 2022 351		66.67	66.67
Office Supplies 51		0.06	0.06
Postage 42		1.14	1.14
Copies 425		0.90	0.90

Total	$2,185.43
Payments/Credits	$0.00
Balance Due	$2,185.43

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

Invoice

Invoice #: 41
Invoice Date: 1/1/23
Due Date: 1/1/23
Case:
P.O. Number:

Bill To:

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

RECEIVED
JAN 10 2023

1

Description	Hours/Qty	Rate	Amount
Management Fees - January 2023 34		2,083.33	2,083.33
Website Administration - January 2023 352		33.33	33.33
Information Technology - January 2023 351		66.67	66.67
Copies 425		1.20	1.20

Total	$2,184.53
Payments/Credits	$0.00
Balance Due	$2,184.53

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

December 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. 3154181
Client Matter No. 23123-1

RECEIVED
DEC 14 2022

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. 3154181
23123-1

Re: General Counsel – NOV 22

For Professional Legal Services Rendered

11/01/22	M. Eckert	0.20	79.00	Prepare for and attend landowner election
11/02/22	D. Wilbourn	0.40	64.00	Prepare and disseminate memorandum and resolutions regarding amendment to records retention policy
11/08/22	K. Haber	0.20	45.00	Revise record retention policy resolution
11/10/22	K. John	0.20	50.00	Review surplus property memo and confer with Flint regarding same
TOTAL HOURS		1.00		

TOTAL FOR SERVICES RENDERED		$238.00
TOTAL CURRENT AMOUNT DUE		$238.00
UNPAID INVOICES:		
October 14, 2022	Invoice No. 3124384	45.00
November 9, 2022	Invoice No. 3138026	259.50
TOTAL DUE		$542.50

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

January 10, 2023

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. 3167503
Client Matter No. 23123-1

RECEIVED
JAN 11 2023

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

Invoice No. 3167503
23123-1

Re: General Counsel

For Professional Legal Services Rendered

12/13/22	M. Eckert	0.60	237.00	Prepare for and attend board meeting; follow up
12/13/22	D. Wilbourn	0.50	80.00	Board meeting follow-up
TOTAL HOURS		1.10		

TOTAL FOR SERVICES RENDERED $317.00

TOTAL CURRENT AMOUNT DUE $317.00

UNPAID INVOICES:

October 14, 2022	Invoice No. 3124384	45.00
November 9, 2022	Invoice No. 3138026	259.50
December 13, 2022	Invoice No. 3154181	238.00

TOTAL DUE $859.50

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

RECEIVED
FEB 03 2023

Invoice No. *23637*
Date *02/02/2023*

SERVICE		AMOUNT
Audit FYE 09/30/2022		$ 3,000.00
	Current Amount Due	$ 3,000.00

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
3,000.00	0.00	0.00	0.00	0.00	3,000.00

Payment due upon receipt.

Westwood/OCC

Community Development District

Funding Request #39
March 10, 2023

	Payee		General Fund FY 2023
1	**Governmental Management Services-CF, LLC**		
	Inv# 42 - Management Fees - February 2023	$	2,187.46
	Inv# 43 - Management Fees - March 2023	$	2,186.48
2	**Kutak Rock LLP**		
	Inv# 3180516 - General Counsel - Jauary 2023	$	156.00
		$	**4,529.94**
	Total:	**$**	**4,529.94**

Please make check payable to:

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