

*Westwood/OCC Community
Development District*

Agenda

March 12, 2024

AGENDA

Westwood/OCC

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

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

March 5, 2024

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, March 12, 2024 at 10:00 a.m. at the Offices of GMS-CF, 219 E. Livingston Street, Orlando, FL 32801.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the April 11, 2023 Board of Supervisors Meeting
4. Consideration of Resolution 2024-01 Approving the Proposed Fiscal Year 2025 Budget and Setting a Public Hearing
5. Consideration of Dewberry Work Authorization to Provide Professional Consulting Engineering Services
6. Ratification of Audit Engagement Letter with Grau & Associates
7. Presentation of Fiscal Year 2023 Financial Audit Report
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Balance Sheet and Income Statement
 - ii. Ratification Funding Requests #44-51
 - iii. Discussion of Annual Ethics Training Requirement
9. Supervisor's Requests
10. 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

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 11, 2023 at 10:00 a.m. at the Offices of GMS-CF, LLC, 219 E. Livingston Street, Orlando, Florida.

Present and constituting a quorum were:

Randall Greene <i>by phone</i>	Chairman
Duane Owen	Vice Chairman
Nathan Alexander	Assistant Secretary
Andrew Gorrill	Assistant Secretary

Also present were:

George Flint	District Manager
Mike Eckert <i>by phone</i>	District Counsel

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the roll. Three Board members were present and one on the phone constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: Next is public comment period. We just have the Board members and staff here, so we will move onto approval of the April 11th minutes.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the April 11, 2023
Board of Supervisors Meeting**

Mr. Flint: Did the Board have any comments or corrections to the April 11, 2023 meeting minutes? Is there a motion to approve them?

Mr. Owen: So moved.

On MOTION by Mr. Owen, seconded by Mr. Gorrill, with all in favor, the Minutes of the April 11, 2023 Board of Supervisors Meeting, were approved as presented.

FOURTH ORDER OF BUSINESS**Public Hearing**

Mr. Flint: Next is the public hearing to consider adoption of the Fiscal Year 2024 budget and relating to annual appropriations. Is there a motion to open the public hearing?

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

A. Consideration of Resolution 2023-05 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations

Mr. Flint: The public hearing is open. For the record, there are no members of the public here to provide comment or testimony. So, we will close the public comment portion of the public hearing and bring it back to the Board. You have Resolution 2023-05 which approves the budget for Fiscal Year 2024 which is attached as Exhibit A. We left blanks in the resolution that will be filled in based on the attachment if there are no changes. The budget is a basic administrative budget that contemplates entering into a developer funding agreement in lieu of imposing assessments. The budget is basically the same with the exception of the audit has gone up by \$200 and insurance has gone up slightly by about \$300. Other than that, it is pretty much a flat budget and funded through a developer funding agreement so the developer would only be responsible for the actual costs. Mike, is there anything you want to add?

Mr. Eckert: No. I thought you summarized it well, George.

Mr. Greene: I make a motion to approve it.

On MOTION by Mr. Greene, seconded by Mr. Gorrill, with all in favor, Resolution 2023-05 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations, was approved.

Mr. Flint: Is there a motion to close the hearing?

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

FIFTH ORDER OF BUSINESS**Consideration of Fiscal Year 2024 Developer Funding Agreement**

Mr. Flint: The next item is the developer funding agreement. Mike, do you want to present that?

Mr. Eckert: Sure, this is the same form of funding agreement that we have had in past years and just provides that the developer will reimburse the District or pay the District the actual costs of operating, not what's in the budget. Again, there have been no material changes to it, so we would recommend approval for this next fiscal year.

On MOTION by Mr. Greene, seconded by Mr. Owen, with all in favor, the Fiscal Year 2024 Developer Funding Agreement, was approved.

SIXTH ORDER OF BUSINESS**Consideration of Resolution 2023-06 Appointing an Assistant Treasurer**

Mr. Flint: Resolution 2023-06 appoints an assistant treasurer. This would appoint Darren Mossing Sr. as an assistant treasurer. He is the majority partner for GMS central Florida, and we are just making him an assistant treasurer on all of our Districts just in the event there is ever turnover in our accounting group or anything like that, it provides a back-stop to have somebody that can sign checks and that sort of thing. Any questions on the resolution?

On MOTION by Mr. Greene, seconded by Mr. Owen, with all in favor, Resolution 2023-06 Appointing an Assistant Treasurer, was approved.

SEVENTH ORDER OF BUSINESS**Consideration of Resolution 2023-07 Re-Designating Bank Account Signatories**

Mr. Flint: The next resolution is redesignating signers for the account. We have the resolution basically naming the office rather than individuals. So, it appoints the treasurer or assistant treasurer and secretary of the District as signers on the District's operating account. Any questions on the Resolution?

Mr. Greene: George, I have a question. We are keeping the slate on all that the same, correct?

Mr. Flint: Yes, the only change was you just Made Darrin Sr. an assistant treasurer and this resolution allows for an assistant treasurer to be a signer. That's really the only reason we're doing this.

Mr. Greene: Got it, sounds good.

Mr. Flint: None of the officers are changing. Is there a motion to approve Resolution 2023-07?

On MOTION by Mr. Gorrill, seconded by Mr. Owen, with all in favor, Resolution 2023-07 Redesignating Bank Account Signatories, was approved.

EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2023-08 Authorizing the Use of Electronic Documents and Signatures – ADDED

Mr. Flint: We added item eight, this is Resolution 2023-08 which authorizes the use of electronic documents and signatures. This would allow us to use Docu-Sign in lieu of wet signatures on some of the District's documents that allow for that. There are still some where we would have to have original signatures, but for those documents that don't require that, this would allow us to use Docu-Sign. Any questions on the resolution?

On MOTION by Mr. Alexander, seconded by Mr. Gorrill, with all in favor, Resolution 2023-08 Authorizing the Use of Electronic Documents and Signatures, was approved.

NINTH ORDER OF BUSINESS

Discussion of Statewide Mutual Aid Agreement and Resolution

Mr. Flint: Item nine is a statewide mutual aid agreement and resolution, Mike.

Mr. Eckert: This is really just something that we look at as we get into hurricane season each year to see who has adopted the statewide mutual aid agreement and who hasn't. Essentially, this is a contract between local governments that in the event that there is an emergency and one of the local governments needs help for the other local governments, it provides for a preexisting agreement so you can get that help without trying to negotiate agreements with other local governments while you are trying to clear your streets. What we've found with CDDs over the years is we have never had a county or city reach out to a CDD and say, "Hey, we need your

equipment and personnel.” But we have had occasions where a CDD has needed to reach out to counties because they are private contractors haven’t gotten there. We don’t anticipate that this District would be using this right away, but it is a good housekeeping measure to have on the shelf in the event that we ever needed it in future years when we have infrastructure and things where we may need to call on the county or the city for help. Happy to answer any questions. It doesn’t cost the District anything to enter into this, but it is something that we would recommend that you have as an option in the future.

Mr. Flint: Any questions on the mutual aid agreement? If not is there a motion to approve it?

On MOTION by Mr. Gorrill, seconded by Mr. Owen, with all in favor, the Statewide Mutual Aid Agreement and Resolution, was approved.

TENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Flint: Staff reports, Mike.

Mr. Eckert: I have no report, but it is nice to hear everybody.

Mr. Flint: The new requirement on ethics training, I don’t know if you want to hit on that or are you going to be sending out a memo on that?

Mr. Eckert: We will be addressing that with the Boards in the fall. We are still working with the state to try to get some additional guidance in terms of whether or not the county and city training that is already out there is going to be sufficient for Special Districts Board members. And if not, what additional training will be required. Because there are some different laws that apply to CDD Board members versus county commissioners.

Mr. Flint: Okay, sounds good.

B. Engineer

Mr. Flint: The engineer is not on the line.

C. District Manager’s Report

i. Balance Sheet and Income Statement

Mr. Flint: You have the unaudited financials through the end of May. If there are any questions, we can discuss those. No action is required at this time.

ii. Ratification of Funding Requests #40 through #43

Mr. Flint: Hearing none, we have funding request 40, 41, 42, and 43 which have been transmitted to the developer under the funding agreement and we're asking the Board to ratify those funding requests. Any questions on those? If not, is there a motion?

On MOTION by Mr. Greene, seconded by Mr. Owen, with all in favor, Funding Requests #40, #41, #42, and #43, were ratified.

iii. Presentation of Registered Voters: 0

Mr. Flint: Each year we are required to announce the number of registered voters as of April 15th. You can see there are currently zero in the District. There is no action require on that.

iv. Approval of Fiscal Year 2024 Meeting Schedule

Mr. Flint: Notice of meetings; each year we usually have the Board approve your annual meeting notice in conjunction with your budget adoption. The enclosed notice follows the same process of the second Tuesday of the month at 10:00 a.m. in this location. It does have the meeting scheduled monthly. There hasn't been a lot of activity with this District, and we could reduce that, or we could just keep it and continue to cancel if there are no business items.

Mr. Greene: That is the practice to date, correct?

Mr. Flint: Yeah, we've had monthly advertised and we've just canceled them if there is nothing to act on.

Mr. Greene: Let's stick with the current program. It seems to be working, right?

Mr. Flint: Yes, it is fine. If the Board is okay with the proposed annual meeting schedule, is there a motion to approve it?

On MOTION by Mr. Alexander, seconded by Mr. Gorrill, with all in favor, Fiscal Year 2024 Meeting Schedule, was approved.

v. Reminder of Form 1 Filing Requirement Deadline: July 1st

Mr. Flint: The Form 1 statement of financial interest. It was due on July 1st. We are actively checking to make sure everyone has filed but in the event that you haven't filed that, you need to file that with the supervisor of elections in the county that you live in. There is a grace period but

after that grace period you will be fined \$25 a day. If you haven't filed that, please make sure you do that as soon as possible.

ELEVENTH ORDER OF BUSINESS Supervisors' Requests

Mr. Flint: Any Supervisor's requests? Anything else that was not on the agenda? If there is nothing else, is there a motion to adjourn?

TWELFTH ORDER OF BUSINESS Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2024-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT APPROVING THE PROPOSED BUDGET FOR FISCAL YEAR 2024/2025 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 2024/2025, which commences on October 1, 2024 and concludes September 30, 2025; 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 2024/2025 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: June 11, 2024

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 12th day of March, 2024.

ATTEST:

**WESTWOOD/OCC COMMUNITY
DEVELOPMENT DISTRICT**

Assistant Secretary/Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2024/2025 Proposed Budget

Exhibit A
FY 2024/2025 Proposed Budget

[See attached]

Westwood/OCC
Community Development District

Proposed Budget
FY2025



Table of Contents

1 General Fund

2-4 General Fund Narrative

Westwood/OCC

Community Development District

Proposed Budget General Fund

Description	Adopted Budget FY2024	Actuals Thru 1/31/24	Projected Next 8 Months	Projected Thru 9/30/24	Proposed Budget FY2025
<u>Revenues</u>					
Developer Contributions	\$ 94,869	\$ 15,107	\$ 59,273	\$ 74,380	\$ 95,530
Total Revenues	\$ 94,869	\$ 15,107	\$ 59,273	\$ 74,380	\$ 95,530
<u>Expenditures</u>					
<i><u>Administrative</u></i>					
Supervisor Fees	\$ 12,000	\$ -	\$ 8,000	\$ 8,000	\$ 12,000
FICA Expense	\$ 918	\$ -	\$ 612	\$ 612	\$ 918
Engineering	\$ 12,000	\$ -	\$ 8,000	\$ 8,000	\$ 12,000
Attorney	\$ 25,000	\$ 120	\$ 16,667	\$ 16,786	\$ 25,000
Annual Audit	\$ 3,100	\$ -	\$ 3,100	\$ 3,100	\$ 3,200
Management Fees	\$ 25,000	\$ 8,333	\$ 16,667	\$ 25,000	\$ 25,000
Information Technology	\$ 800	\$ 267	\$ 533	\$ 800	\$ 800
Website Maintenance	\$ 400	\$ 133	\$ 267	\$ 400	\$ 400
Telephone	\$ 300	\$ -	\$ 200	\$ 200	\$ 300
Postage	\$ 1,000	\$ 3	\$ 667	\$ 670	\$ 1,000
Printing & Binding	\$ 1,000	\$ -	\$ 667	\$ 667	\$ 1,000
Insurance	\$ 6,426	\$ 6,076	\$ -	\$ 6,076	\$ 6,987
Legal Advertising	\$ 5,000	\$ -	\$ 3,333	\$ 3,333	\$ 5,000
Other Current Charges	\$ 1,600	\$ 153	\$ 308	\$ 461	\$ 1,600
Office Supplies	\$ 150	\$ 0	\$ 100	\$ 100	\$ 150
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Expenditures	\$ 94,869	\$ 15,260	\$ 59,120	\$ 74,380	\$ 95,530
Excess Revenues/(Expenditures)	\$ -	\$ (153)	\$ 153	\$ -	\$ -

Westwood/OCC
Community Development District
GENERAL FUND BUDGET

REVENUES:

Developer Contributions

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

EXPENDITURES:

Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering

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

Attorney

The District's legal counsel, 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, arranges annual audit, etc.

Westwood/OCC
Community Development District
GENERAL FUND BUDGET

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.

Westwood/OCC
Community Development District
GENERAL FUND BUDGET

Office Supplies

Miscellaneous office supplies.

Dues, Licenses & Subscriptions

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

SECTION V



Dewberry Engineers Inc. | 407.843.5120
800 N. Magnolia Ave, Suite 1000 | 407.649.8664 fax
Orlando, FL 32803 | www.dewberry.com

Sent Via Email: gflint@gmscfl.com

September 19, 2023

Mr. George Flint, District Manager
Westwood/OCC Community Development District
c/o Governmental Management Services Central Florida, LLC
219 E. Livingston Street
Orlando, Florida 32801

Subject: **Work Authorization Number 2024-1
Westwood/OCC Community Development District
District Engineering Services**

Dear Mr. Flint:

Dewberry Engineers Inc. is pleased to submit this this Work Authorization to provide general engineering services for the Westwood/OCC Community Development District (District). We will provide these services pursuant to our current agreement ("District Engineering Agreement") as follows.

I. General Engineering Services

The District will engage the services of Dewberry Engineers Inc. (Engineer) as District Engineer to perform those services as necessary, pursuant to the District Engineering Agreement, including attendance at Board of Supervisors meetings, review and approval of requisitions, or other activities as directed by the District's Board of Supervisors.

Our fee for this task will be based on time and materials, in accordance with the enclosed Schedule of Charges. The referenced Schedule of Charges is valid for fiscal year 2024 only. We estimate a budget of \$10,000, plus other direct costs.

II. Other Direct Costs

Other direct costs include items such as printing, drawings, travel, deliveries, et cetera. This does not include any of the application fees for the various agencies, which are the owner's responsibility and have not been accounted for in this proposal. We estimate a budget of \$100.

This Work Authorization, together with the referenced District Engineering Agreement, represents the entire understanding between the Westwood/OCC Community Development District and Dewberry Engineers Inc. with regard to the referenced project. If you wish to accept this Work Authorization, please sign where indicated and return one complete copy to Aimee Powell, Senior Office Administrator in our Orlando office at 800 N. Magnolia Avenue, Suite 1000, Orlando, Florida 32803 (or via email at apowell@dewberry.com). Upon receipt, we will promptly schedule our services.

Mr. George Flint
Westwood/OCC CDD
Work Authorization 2024-1
September 19, 2023

Thank you for choosing Dewberry Engineers Inc. We look forward to continuing to work with you and your staff.

Sincerely,



Reinardo Malavé, P.E.
Associate Vice President

RM:ap

Q: \\WESTCDD_50119131\\Adm\\Correspondence\\Work Authorizations\\Westwood_OCC CDD District Engineering Services – 09-19-2023
Enclosures

APPROVED AND ACCEPTED

By: _____
Authorized Representative of
Westwood/OCC Community Development District

Date: _____

STANDARD HOURLY BILLING RATE SCHEDULE**Professional/Technical/Construction/Surveying Services**

LABOR CLASSIFICATION	HOURLY RATES
Professional	
Engineer I, II, III	\$115.00, \$135.00, \$155.00
Engineer IV, V, VI	\$170.00, \$195.00, \$225.00
Engineer VII, VIII, IX	\$250.00, \$275.00, \$305.00
Environmental Specialist I, II, III	\$105.00, \$125.00, \$150.00
Senior Environmental Scientist IV, V, VI	\$170.00, \$190.00, \$210.00
Planner I, II, III	\$105.00, \$125.00, \$150.00
Senior Planner IV, V, VI	\$170.00, \$190.00, \$210.00
Landscape Designer I, II, III	\$105.00, \$125.00, \$150.00
Senior Landscape Architect IV, V, VI	\$170.00, \$190.00, \$210.00
Principal	\$350.00
Technical	
CADD Technician I, II, III, IV, V	\$80.00, \$100.00, \$120.00, \$140.00, \$175.00
Designer I, II, III	\$110.00, \$135.00, \$160.00
Designer IV, V, VI	\$180.00, \$200.00, \$220.00
Construction	
Construction Professional I, II, III	\$125.00, \$155.00, \$185.00
Construction Professional IV, V, VI	\$215.00, \$240.00, \$285.00
Survey	
Surveyor I, II, III	\$68.00, \$83.00, \$98.00
Surveyor IV, V, VI	\$115.00, \$125.00, \$145.00
Surveyor VII, VIII, IX	\$160.00, \$190.00, \$235.00
Senior Surveyor IX	\$290.00
Fully Equipped 1, 2, 3 Person Field Crew	\$145.00, \$175.00, \$230.00
Administration	
Administrative Professional I, II, III, IV	\$70.00, \$95.00, \$115.00, \$145.00
Other Direct Costs (Printing, Postage, Etc.)	Cost + 15%

SECTION VI



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

September 19, 2023

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, 2023. 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, 2023. 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 2023 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 your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

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

Our fee for these services will not exceed \$3,100 for the September 30, 2023 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 2023 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: District Manager

Date: 12/13/23



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



**Peer Review
Program**

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

**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 March 16, 2023, 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, 2025. 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**

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SECTION VII

**WESTWOOD/OCC
COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023**

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

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-5
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	6
Statement of Activities	7
Fund Financial Statements:	
Balance Sheet – Governmental Funds	8
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	9
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	10
Notes to Financial Statements	11-16
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	17
Notes to Required Supplementary Information	18
OTHER INFORMATION	
Data Elements Required by Florida Statute 218.39(3)(c)	19
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	20-21
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	22
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	23-24

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, 2023, 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, 2023, and the respective changes in financial position thereof for the fiscal year 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.

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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 **Xxxxxxx, xxxx**, 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.

Xxxxxxx, xxxx

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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, 2023. 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 \$4,174.
- The change in the District's total net position in comparison with the prior fiscal year was (\$1,972), 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, 2023, the District's governmental funds reported combined ending fund balance of (\$6,305) a decrease of (\$1,972) 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,			
	2023	2022	
Current and other assets	\$ 6,972	\$ 8,698	
Capital assets, net of depreciation	10,479	10,479	
Total assets	17,451	19,177	
Current liabilities	13,277	13,031	
Total liabilities	13,277	13,031	
Net position			
Restricted for capital assets	10,479	10,479	
Unrestricted	(6,305)	(4,333)	
Total net position	\$ 4,174	\$ 6,146	

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,		
	2023	2022
Revenues:		
Program revenues		
Operating grants and contributions	\$ 40,519	\$ 39,558
Total revenues	40,519	39,558
Expenses:		
General government	42,491	41,050
Total expenses	42,491	41,050
Change in net position	(1,972)	(1,492)
Net position - beginning	6,146	7,638
Net position - ending	\$ 4,174	\$ 6,146

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$42,491. 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, 2023.

CAPITAL ASSETS

At September 30, 2023, the District had \$10,479 invested in capital assets for its governmental activities. 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, 2023**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 4,174
Due from Developer	2,798
Capital assets:	
Nondepreciable	<u>10,479</u>
Total assets	<u>17,451</u>
 LIABILITIES	
Accounts payable	2,798
Due to Developer	<u>10,479</u>
Total liabilities	<u>13,277</u>
 NET POSITION	
Net investment in capital assets	10,479
Unrestricted	<u>(6,305)</u>
Total net position	<u>\$ 4,174</u>

See notes to the financial statements

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**WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Operating Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
Primary government:			
Governmental activities:			
General government	\$ 42,491	\$ 40,519	\$ (1,972)
Total governmental activities	<u>42,491</u>	<u>40,519</u>	<u>(1,972)</u>
			Change in net position (1,972)
			Net position - beginning 6,146
			<u>Net position - ending \$ 4,174</u>

See notes to the financial statements

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**WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	Major Funds		Total
	General	Capital Projects	Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 4,174	\$ -	\$ 4,174
Due from Developer	2,798	-	2,798
Total assets	<u>\$ 6,972</u>	<u>\$ -</u>	<u>\$ 6,972</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 2,798	\$ -	\$ 2,798
Due to Developer	-	10,479	10,479
Total liabilities	<u>2,798</u>	<u>10,479</u>	<u>13,277</u>
Fund balances:			
Unassigned	4,174	(10,479)	(6,305)
Total fund balances	<u>4,174</u>	<u>(10,479)</u>	<u>(6,305)</u>
Total liabilities and fund balances	<u>\$ 6,972</u>	<u>\$ -</u>	<u>\$ 6,972</u>

See notes to the financial statements

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**WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

Fund balance - governmental funds	\$ (6,305)
-----------------------------------	------------

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	<u>10,479</u>
Net position of governmental activities	<u><u>\$ 4,174</u></u>

See notes to the financial statements

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**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, 2023**

	Major Funds		Total
	General	Capital Projects	Governmental Funds
REVENUES			
Developer contributions	\$ 40,519	\$ -	\$ 40,519
Total revenues	40,519	-	40,519
EXPENDITURES			
Current:			
General government	42,491	-	42,491
Total expenditures	42,491	-	42,491
Excess (deficiency) of revenues over (under) expenditures	(1,972)	-	(1,972)
Fund balances - beginning	6,146	(10,479)	(4,333)
Fund balances - ending	\$ 4,174	\$ (10,479)	\$ (6,305)

See notes to the financial statements

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**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, 2023, 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.

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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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.

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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations (Continued)

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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

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

NOTE 6 - DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$40,519 for the fiscal year ended September 30, 2023, which includes a receivable of \$2,798 as of September 30, 2023.

The District owes the Developer \$10,479 as of September 30, 2023 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, 2023**

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Developer Contributions	\$ 94,357	\$ 40,519	\$ (53,838)
Total revenues	<u>94,357</u>	<u>40,519</u>	<u>(53,838)</u>
EXPENDITURES			
Current:			
General government	94,357	42,491	51,866
Total expenditures	<u>94,357</u>	<u>42,491</u>	<u>51,866</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	(1,972)	<u>\$ (1,972)</u>
Fund balance - beginning		<u>6,146</u>	
Fund balance - ending		<u>\$ 4,174</u>	

See notes to required supplementary information

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**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, 2023.

**WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FLORIDA STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	9
Employee compensation	\$ 2,400
Independent contractor compensation	\$ 39,488
Construction projects to begin on or after October 1; (\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	Not applicable
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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated **Xxxxxxx, xxxx**.

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 or significant deficiencies may exist that were not 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.

XXXXXXX, XXXX

**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, 2023. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2023.

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.

Xxxxxxx, xxxx

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, 2023 and have issued our report thereon dated **Xxxxxxx, xxxx**.

Auditor's Responsibility

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

Other Reporting Requirements

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

Xxxxxxx, xxxx

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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, 2022.

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, 2023.

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, 2023.

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, 2023. 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 VIII

SECTION C

SECTION 1

Westwood/OCC
Community Development District

Unaudited Financial Reporting
January 31, 2024



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
January 31, 2024

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
<u>Cash:</u>			
Operating Account	\$ 4,021	\$ -	\$ 4,021
Due From Developer	\$ 2,209	\$ -	\$ 2,209
Total Assets	\$ 6,230	\$ -	\$ 6,230
Liabilities:			
Accounts Payable	\$ 2,209	\$ -	\$ 2,209
Due to Developer	\$ -	\$ 10,479	\$ 10,479
Total Liabilities	\$ 2,209	\$ 10,479	\$ 12,688
Fund Balances:			
Unassigned	\$ 4,021	\$ (10,479)	\$ (6,458)
Total Fund Balances	\$ 4,021	\$ (10,479)	\$ (6,458)
Total Liabilities & Fund Balance	\$ 6,230	\$ -	\$ 6,230

Westwood/OCC
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/24	Thru 01/31/24	Variance
<u>Revenues</u>				
Developer Contributions	\$ 94,869	\$ 15,107	\$ 15,107	\$ -
Total Revenues	\$ 94,869	\$ 15,107	\$ 15,107	\$ -
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 4,000	\$ -	\$ 4,000
FICA Expense	\$ 918	\$ 306	\$ -	\$ 306
Engineering	\$ 12,000	\$ 4,000	\$ -	\$ 4,000
Attorney	\$ 25,000	\$ 8,333	\$ 120	\$ 8,214
Annual Audit	\$ 3,100	\$ -	\$ -	\$ -
Management Fees	\$ 25,000	\$ 8,333	\$ 8,333	\$ 0
Information Technology	\$ 800	\$ 267	\$ 267	\$ (0)
Website Maintenance	\$ 400	\$ 133	\$ 133	\$ 0
Telephone	\$ 300	\$ 100	\$ -	\$ 100
Postage	\$ 1,000	\$ 333	\$ 3	\$ 330
Printing & Binding	\$ 1,000	\$ 333	\$ -	\$ 333
Insurance	\$ 6,426	\$ 6,426	\$ 6,076	\$ 350
Legal Advertising	\$ 5,000	\$ 1,667	\$ -	\$ 1,667
Other Current Charges	\$ 1,600	\$ 533	\$ 153	\$ 381
Office Supplies	\$ 150	\$ 50	\$ 0	\$ 50
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total Expenditures	\$ 94,869	\$ 34,990	\$ 15,260	\$ 19,730
Excess Revenues (Expenditures)	\$ -		\$ (153)	
Fund Balance - Beginning	\$ -		\$ 4,174	
Fund Balance - Ending	\$ -		\$ 4,021	

Westwood/OCC
Community Development District
Capital Projects Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/22	Thru 10/31/22	Variance
<u>Revenues:</u>				
Developer Advances	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
<u>Expenditures:</u>				
Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -
Total 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
<u>Revenues</u>													
Developer Contributions	\$ 8,261	\$ 2,401	\$ 2,237	\$ 2,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15,107
Total Revenues	\$ 8,261	\$ 2,401	\$ 2,237	\$ 2,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15,107
<u>Expenditures:</u>													
<u>General & Administrative:</u>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	\$ 41	\$ 53	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	120
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,333
Information Technology	\$ 67	\$ 67	\$ 67	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	267
Website Maintenance	\$ 33	\$ 33	\$ 33	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	133
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage	\$ 1	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Insurance	\$ 6,076	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,076
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Current Charges	\$ 38	\$ 38	\$ 38	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	153
Office Supplies	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total Expenditures	\$ 8,515	\$ 2,276	\$ 2,248	\$ 2,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15,260
Excess Revenues (Expenditures)	\$ (254)	\$ 125	\$ (11)	\$ (13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(153)

SECTION 2

Westwood/OCC
Community Development District

Funding Request #44
July 19, 2023

Bill to: DCS Real Estate Investments VI, LLC

General Fund
FY2023

1	GMS-Central Florida, LLC Invoice #47 - Management Fees - July 2023	\$	2,183.96
2	Kutak Rock LLP Invoice #3250328 - General Counsel - June 2023	\$	25.50
3	Orlando Sentinel Invoice #075248370000 - Advertising - June 2023	\$	549.36

Total: \$ **2,758.82**

Please make check payable to:

Westwood/OCC Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 47
Invoice Date: 7/1/23
Due Date: 7/1/23
Case:
P.O. Number:

Bill To:

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

#1
Received July 12, 2023

[illegible]

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

July 10, 2023

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3250328

Client Matter No. 23123-1

Notification Email: eftgroup@kutakrock.com

#9

Received July 11, 2023

1.31.513.315

General Counsel - Jun23

Mr. George Flint

Westwood/OCC CDD

Governmental Management Services - Central Florida

Unit E

1408 Hamlin Avenue

St. Cloud, FL 34771

Invoice No. 3250328

23123-1

Re: General Counsel

For Professional Legal Services Rendered

06/01/23	K. Haber	0.10	25.50	Correspond with Flint regarding budget notices and resolutions
----------	----------	------	-------	--

TOTAL HOURS	0.10
-------------	------

TOTAL FOR SERVICES RENDERED	\$25.50
-----------------------------	---------

TOTAL CURRENT AMOUNT DUE	<u>\$25.50</u>
--------------------------	----------------

Invoice & Summary

Billed Account Name: Westwood/Occ Cdd
Billed Account Number: CU80057447
Invoice Number: 075248370000
Amount: \$549.36
Billing Period: 06/01/23 - 06/30/23
Due Date: 07/30/23

INVOICE/SUMMARY

Page 1 of 2

Invoice & Summary Details

Date	tronc Reference #	Description	Ad Size/ Units	Rate	Gross Amount	Total
<i>Current Activity</i>						
06/20/23	OSC75248370	Classified Listings, Online				549.36
06/27/23		Public Hearing/Bid/Misc_Legal 7450659				
Total Current Advertising						549.36

#2
Received July 13, 2023
1.31.513.48
Not of Public Hearing

Total: \$549.36

Account Summary

Current	1-30	31-60	61-90	91+	Unapplied Amount
549.36	0.00	0.00	0.00	0.00	0.00

Please detach and return this portion with your payment.

Remittance Section

Billed Period: 06/01/23 - 06/30/23
Billed Account Name: Westwood/Occ Cdd
Billed Account Number: CU80057447
Invoice Number: 075248370000

Return Service Requested

4594001120 PRESORT 1120 1 MB 0.528 P1C6



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

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

Orlando Sentinel
PO Box 8023
Willoughby, OH 44096



Westwood/OCC
Community Development District

Funding Request #45
August 16, 2023

Bill to: DCS Real Estate Investments VI, LLC

General Fund
FY2023

1	GMS-Central Florida, LLC Invoice #48 - Management Fees - August 2023	\$	2,184.76
2	Kutak Rock LLP Invoice #3265310 - General Counsel - July 2023	\$	323.00

Total: \$ 2,507.76

Please make check payable to:

Westwood/OCC Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

GMS-Central Florida, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice**RECEIVED****By GMS at 5:11 pm, Aug 08, 2023****Bill To:**

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

Invoice #: 48**Invoice Date:** 8/1/23**Due Date:** 8/1/23**Case:****P.O. Number:**

#1

Description	Hours/Qty	Rate	Amount
Management Fees - August 2023	1.31.513.34	2,083.33	2,083.33
Website Administration - August 2023	352	33.33	33.33
Information Technology - August 2023	351	66.667	66.67
Office Supplies	51	0.09	0.09
Postage	42	1.34	1.34
Total			\$2,184.76
Payments/Credits			\$0.00
Balance Due			\$2,184.76

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

August 11, 2023

RECEIVED
By GMS at 10:37 am, Aug 14, 2023

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3265310

Client Matter No. 23123-1

Notification Email: eftgroup@kutakrock.com

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

#9
1.31.513.315
General Counsel - Jul 23

Invoice No. 3265310

23123-1

Re: General Counsel

For Professional Legal Services Rendered

07/08/23	K. John	0.60	159.00	Review agenda; prepare board meeting materials
07/11/23	M. Eckert	0.40	164.00	Prepare for and attend board meeting
TOTAL HOURS		1.00		
TOTAL FOR SERVICES RENDERED				\$323.00
TOTAL CURRENT AMOUNT DUE				<u>\$323.00</u>

Westwood/OCC
Community Development District

Funding Request #46
September 20, 2023

Bill to: DCS Real Estate Investments VI, LLC

	General Fund FY2023	General Fund FY2024
1 Egis Insurance & Risk Advisors Invoice #19234 - Insurance Policy Renewal - October 2023		\$ 6,076.00
2 GMS-Central Florida, LLC Invoice #49 - Management Fees - September 2023	\$ 2,184.65	
Total:		\$ 8,260.65

Please make check payable to:

Westwood/OCC Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822



#5
1.3.155.1
FY24 Gen.Liab/Public Offc

RECEIVED

By GMS at 5:52 pm, Sep 15, 2023

Westwood/OCC Community Development District
c/o Government Management Services, LLC
219 E Livingston St
Orlando, FL 32801

INVOICE

Customer	Westwood/OCC Community Development District
Acct #	974
Date	08/29/2023
Customer Service	Kristina Rudez
Page	1 of 1

Payment Information	
Invoice Summary	\$ 6,076.00
Payment Amount	
Payment for:	Invoice#19234
100123444	

Thank You

Please detach and return with payment



Customer: Westwood/OCC Community Development District

Invoice	Effective	Transaction	Description	Amount
19234	10/01/2023	Renew policy	Policy #100123444 10/01/2023-10/01/2024 Florida Insurance Alliance Package - Renew policy Due Date: 8/29/2023	6,076.00
				Total
				\$ 6,076.00

Thank You

FOR PAYMENTS SENT OVERNIGHT:
Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd. College Park, GA 30349

Remit Payment To: Egis Insurance Advisors

P.O. Box 748555
Atlanta, GA 30374-8555

(321)233-9939

sclimer@egisadvisors.com

Date

08/29/2023

GMS-Central Florida, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

RECEIVED**By GMS at 11:42 am, Sep 11, 2023****Bill To:**

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

Invoice #: 49**Invoice Date:** 9/1/23**Due Date:** 9/1/23**Case:****P.O. Number:**

#1

Description	Hours/Qty	Rate	Amount
Management Fees - September 2023	1.31	2,083.33	2,083.33
Website Administration - September 2023	352	33.33	33.33
Information Technology - September 2023	351	66.67	66.67
Office Supplies	51	0.06	0.06
Postage	42	1.26	1.26
Total			\$2,184.65
Payments/Credits			\$0.00
Balance Due			\$2,184.65

the 1990s, the number of people in the UK who are aged 65 and over has increased by 1.5 million, and the number of people aged 75 and over has increased by 1 million (Office for National Statistics 1999).

There is a growing awareness of the need to address the needs of older people, and the importance of the role of the family in supporting older people. The Department of Health (1999) has published a strategy for older people, which sets out the government's commitment to older people, and the need to support families in caring for older people. The strategy also sets out the need to improve the lives of older people, and to ensure that they are able to live independently for as long as possible.

The Department of Health (1999) has also published a strategy for the care of older people, which sets out the government's commitment to the care of older people, and the need to improve the quality of care for older people. The strategy also sets out the need to ensure that older people are able to live independently for as long as possible, and to ensure that they are able to access the services that they need.

The Department of Health (1999) has also published a strategy for the care of older people, which sets out the government's commitment to the care of older people, and the need to improve the quality of care for older people. The strategy also sets out the need to ensure that older people are able to live independently for as long as possible, and to ensure that they are able to access the services that they need.

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Westwood/OCC
Community Development District

Funding Request #47
October 12, 2023

Bill to: DCS Real Estate Investments VI, LLC

		General Fund FY2023	General Fund FY2024
1	Dewberry Engineers Inc. Invoice #2334706 - Engineer Services - August 2023	\$ 345.00	
2	GMS-Central Florida, LLC Invoice #50 - Management Fees - October 2023		\$ 2,184.65
		\$ 345.00	\$ 2,184.65
Total:			\$ 2,529.65

Please make check payable to:

Westwood/OCC Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

INVOICE



Dewberry®

RECEIVED

By GMS at 10:59 am, Sep 27, 2023

Please remit to: DEWBERRY ENGINEERS INC.
P.O. Box 821824
Philadelphia, PA 19182-1824
(703)849-0100 TIN: 13-0746510

Invoice #: 2334706
Invoice Date: 9/20/2023
Due Date: 10/20/2023
Client #: 325345
Contract #: 50119132
Batch #: 3294177

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

#7
1.31.513.311
Engineer Services Aug23

Dewberry Project: 50119131 Westwood OCC CDD Master
Master agreement

Work Performed Thru Period Ending 8/25/2023

Job: 50119132 Westwood/OCC CDD WA#1

TIME & MATERIAL BILLING

Task ID	Task Description	CURRENT PERIOD BILLING			
T001	GENERAL ENGINEERING SERVICES				
	<u>Description</u>	<u>Prev Amount Billed</u>	<u>\$</u>	<u>9,955.00</u>	
	ADMIN PROFESSIONAL III				
	ENGINEER IX				
		TOTAL HOURLY LABOR			
		TOTAL FOR	T001		

TOTAL FOR JOB: 50119132 \$ 345.00

TOTAL INVOICE AMOUNT DUE \$ 345.00
BY 10/20/2023

Please Reference Invoice Number with Payment

NOTE: Dewberry will not ask our clients to update any banking information via email. Please call Richard Goldstein directly at 703.849.0219 to request or verify our banking information or account number.

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

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

REINARDO MALAVE DAVILA

Dewberry complies with Section 202 of Executive Order 11246 as amended by Executive Order 11375.



WEEK BEGINNING			WEEK ENDING		EMPLOYEE NO.	NAME (Last, First, M.I.)	HOME B.U.		P.C.	WEEKLY									
7/29/2023			8/4/2023		220389	MALAVE DAVILA, REINARDO		2705		3	TIMESHEET								
PAY TYPE	WORK STATE	JOB/BU	COST CODE	WORK ORDER	DESCRIPTION/CREW INFO							SAT	SUN	MON	TUES	WED	THURS	FRI	TOTALS
1	FL	50119132	T0010000		General Engineering Services- Coor District manager- Report Westwood/OCC CDD WA#1											1.0			1.0



WEEK BEGINNING		WEEK ENDING		EMPLOYEE NO.		NAME (Last, First, M.I.)		HOME B.U.		P.C.		WEEKLY TIMESHEET				
7/29/2023		8/4/2023		609693		POWELL, AIMEE N.		2550		1						
PAY TYPE	WORK STATE	JOB/BU	COST CODE	WORK ORDER	DESCRIPTION/CREW INFO				SAT	SUN	MON	TUES	WED	THURS	FRI	TOTALS
1	FL	50119132	T0010000		General Engineering Services (Annual Engineer's Letter) Westwood/OCC CDD WA#1							1.0				1.0
<div><div>AIMEE POWELL 8/4/2023</div><div>EMPLOYEE SIGNATURE</div></div> <div><div>MELISSA RAMSEY 8/4/2023</div><div>APPROVED BY</div></div>																

RECEIVED
By GMS at 9:01 am, Oct 12, 2023

Total	\$2,184.65
Payments/Credits	\$0.00
Balance Due	\$2,184.65

Westwood/OCC
Community Development District

Funding Request #48
October 18, 2023

Bill to: DCS Real Estate Investments VI, LLC

General Fund
FY2023

1	Orlando Sentinel Media Group		
	Invoice #080169372000 - Legal Advertising - September 2023	\$	268.18
		\$	268.18

Total: \$ **268.18**

Please make check payable to:

Westwood/OCC Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

Invoice & Summary

Billed Account Name: Westwood/Occ Cdd
Billed Account Number: CU80057447
Invoice Number: 080169372000
Amount: \$268.18
Billing Period: 09/01/23 - 09/30/23
Due Date: 10/30/23

INVOICE/SUMMARY

RECEIVED

By GMS at 1:49 pm, Oct 13, 2023

Page 1 of 2

Invoice & Summary Details

Date	tronc Reference #	Description	Ad Size/ Units	Rate	Gross Amount	Total
Current Activity						
09/06/23	OSC80169372	Classified Listings, Online Public Hearing/Bid/Misc_Legal 7491858				268.18
Total Current Advertising						268.18

RECEIVED
OCT 13 2023

Total: \$268.18

Account Summary

Current	1-30	31-60	61-90	91+	Unapplied Amount
268.18	0.00	0.00	0.00	0.00	0.00

Please detach and return this portion with your payment.

Remittance Section

Billed Period: 09/01/23 - 09/30/23
Billed Account Name: Westwood/Occ Cdd
Billed Account Number: CU80057447
Invoice Number: 080169372000

Return Service Requested

8424001090 PRESORT 1090 1 MB 0.558 P1C6



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

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

Orlando Sentinel
PO Box 8023
Willoughby, OH 44096



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

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

FINANCIAL RELATED TERMS

Payments and Disputes

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

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

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

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

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

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

No Set-Off

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

Taxes

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

Other Services

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

Rate Changes & Postal Changes

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

If the United States Postal Service implements a postage cost increase at any time, Advertiser and the Agency understand and agree that the advertising rates for Advertising Services shall be adjusted to reflect that increase automatically upon the effective date of the United States Postal Service increase.

Published Daily
ORANGE County, Florida

Sold To:

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

Bill To:

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

State Of Florida
County Of Orange

Before the undersigned authority personally appeared
Rose Williams, who on oath says that he or she is a duly authorized
representative of the ORLANDO SENTINEL, a DAILY newspaper
published in ORANGE County, Florida; that the attached copy of
advertisement, being a Legal Notice in:

The matter of 11150-Public Hearing Notice
Was published in said newspaper by print in the issues of, or by publication
on the newspaper's website, if authorized on Sep 06, 2023.

Affiant further says that the newspaper complies with all legal requirements
for publication in Chapter 50, Florida Statutes.



Signature of Affiant

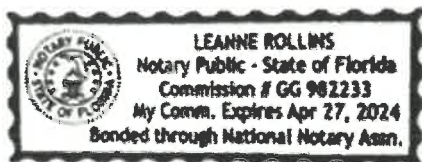
Rose Williams

Name of Affiant

Sworn to and subscribed before me on this 7 day of September, 2023,
by above Affiant, who is personally known to me (X) or who has produced identification ().



Signature of Notary Public



Name of Notary, Typed, Printed, or Stamped

7491858

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

The Board of Supervisors of the Westwood/OCC Community Development District will hold its regularly scheduled public meetings for the Fiscal Year 2024 at the Offices of GMS-CF, LLC, 219 E. Livingston Street, Orlando, FL 32801, at 10:00 a.m. on the second Tuesday of the month as follows:

October 10, 2023
November 14, 2023
December 12, 2023
January 9, 2024
February 13, 2024
March 12, 2024
April 9, 2024
May 14, 2024
June 11, 2024
July 9, 2024
August 13, 2024
September 10, 2024

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

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

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

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

George S. Flint
Governmental Management Services -
Central Florida, LLC
District Manager
9/04/2023 7491858

7491858

Westwood/OCC
Community Development District

Funding Request #49
November 15, 2023

Bill to: DCS Real Estate Investments VI, LLC

General Fund
FY2024

1	Florida Department of Economic Opportunity Invoice #89340 - Special District Fee - October 2023	\$	175.00
2	GMS-Central Florida, LLC Invoice #51 - Management Fees - November 2023	\$	2,184.81
3	Kutak Rock LLP Invoice #3309615 - General Counsel - October 2023	\$	41.00

Total: \$ 2,400.81

Please make check payable to:

Westwood/OCC Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

Florida Department of Economic Opportunity, Special District Accountability Program

Fiscal Year 2023 - 2024 Special District State Fee Invoice and Profile Update

Required by sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Date Invoiced: 10/02/2023				Invoice No: 89340
Annual Fee: \$175.00	1st Late Fee: \$0.00	2nd Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/01/2023: \$175.00

STEP 1: Review the following profile and make any needed changes.

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



001901

Westwood / OCC Community Development District

Mr. Michael C. Eckert

Kutak Rock LLP

107 West College Avenue

Tallahassee, Florida 32301

#4
1.31.513.54
Special District Fee FY24

- 2. Telephone:** 850-692-7300 Ext:
- 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. Special Purpose(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

STEP 2: Sign and date to certify accuracy and completeness.

By signing and dating below, I do hereby certify that the profile above (changes noted if necessary) is accurate and complete:

Registered Agent's Signature: _____ Date 10/26/2023

STEP 3: Pay the annual state fee or certify eligibility for zero annual fee.

a. Pay the Annual Fee: Pay the annual fee online by following the instructions at www.Floridajobs.org/SpecialDistrictFee or by check payable to the Florida Department of Economic Opportunity.

b. Or, Certify Eligibility for the Zero Fee: By initialing both of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **BOTH** of the following statements and those on any submissions to the Department are true, correct, complete, and made in good faith. I understand that any information I give may be verified.

1. ___ This special district is not a component unit of a general purpose local government as determined by the special district and its Certified Public Accountant; and,

2. ___ This special district is in compliance with its Fiscal Year 2023 - 2024 Annual Financial Report (AFR) filing requirement with the Florida Department of Financial Services (DFS) and that AFR reflects \$3,000 or less in annual revenues or, is a special district not required to file a Fiscal Year 2023 - 2024 AFR with DFS and has included an income statement with this document verifying \$3,000 or less in revenues for the current fiscal year.

Department Use Only: Approved: ___ Denied: ___ Reason: _____

STEP 4: Make a copy of this document for your records.

STEP 5: Mail this document and payment (if paying by check) to the Florida Department of Economic Opportunity, Bureau of Budget Management, 107 East Madison Street, MSC #120, Tallahassee, FL 32399-4124. Direct questions to (850) 717-8430.

Fiscal Year 2023 - 2024 Special District State Fee Invoice and Profile Update

Date Invoiced: 10/02/2023				Invoice No: 89340
Annual Fee: \$175.00	1st Late Fee: \$0.00	2nd Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/01/2023: \$175.00



DEO
FLORIDA DEPARTMENT *of*
ECONOMIC OPPORTUNITY

STEP 5: Mail this document and payment (if paying by check) to the Florida Department of Economic Opportunity, Bureau of Budget Management, 107 East Madison Street, MSC #120, Tallahassee, FL 32399-4124. Direct questions to (850) 717-8430.

1001 Bradford Way
Kingston, TN 37763

By GMS at 9:13 am, Nov 15, 2023

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

[illegible]

RECEIVED

By GMS at 9:37 am, Nov 13, 2023

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

November 10, 2023

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3309615

Client Matter No. 23123-1

Notification Email: eftgroup@kutakrock.com

Mr. George Flint

Westwood/OCC CDD

Governmental Management Services - Central Florida

Unit E

1408 Hamlin Avenue

St. Cloud, FL 34771

Invoice No. 3309615

23123-1

Re: General Counsel

For Professional Legal Services Rendered

10/25/23	M. Eckert	0.10	41.00	Review annual DEO report; execute and distribute same
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TOTAL HOURS	0.10
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TOTAL FOR SERVICES RENDERED	\$41.00
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TOTAL CURRENT AMOUNT DUE	<u>\$41.00</u>
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the 1990s, the number of people in the world who are undernourished has increased from 600 million to 800 million (FAO 1996). The number of people who are malnourished has increased from 1.1 billion to 1.5 billion (FAO 1996).

There are a number of reasons why the number of people who are undernourished has increased. One of the main reasons is that the world population has increased. The world population is now over 6 billion and is expected to reach 9 billion by the year 2050 (FAO 1996). This increase in population has led to a corresponding increase in the demand for food.

Another reason why the number of people who are undernourished has increased is that the world's food production has not kept pace with the increase in demand. The world's food production has increased by only 1.5% per year since 1980 (FAO 1996). This is not enough to keep pace with the increase in demand.

A third reason why the number of people who are undernourished has increased is that the world's food distribution is uneven. The world's food production is concentrated in a few countries, while many other countries are unable to produce enough food for their own populations (FAO 1996).

There are a number of ways in which the world's food production and distribution can be improved. One way is to increase the world's food production. This can be done by increasing the area of land used for agriculture, by increasing the yield of crops, and by improving the efficiency of food production (FAO 1996).

Another way to improve the world's food production and distribution is to improve the world's food distribution. This can be done by increasing the amount of food that is available in the world's food distribution system, by improving the efficiency of food distribution, and by improving the access of people to food (FAO 1996).

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Westwood/OCC
Community Development District

Funding Request #50
December 13, 2023

Bill to: DCS Real Estate Investments VI, LLC

General Fund
FY2024

1	GMS-Central Florida, LLC Invoice #52 - Management Fees - December 2023	\$	2,183.99
2	Kutak Rock LLP Invoice #3325499 - General Counsel - November 2023	\$	53.00

Total: \$ 2,236.99

Please make check payable to:

Westwood/OCC Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

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

RECEIVED
By GMS at 5:18 pm, Dec 12, 2023

Invoice

Bill To:

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

Invoice #: 52
Invoice Date: 12/1/23
Due Date: 12/1/23
Case:
P.O. Number:

Description	Hours/Qty	Rate	Amount
Management Fees - December 2023		2,083.33	2,083.33
Website Administration - December 2023		33.33	33.33
Information Technology - December 2023		66.67	66.67
Office Supplies		0.03	0.03
Postage		0.63	0.63
Total			\$2,183.99
Payments/Credits			\$0.00
Balance Due			\$2,183.99

RECEIVED
By GMS at 9:26 am, Dec 13, 2023

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

December 12, 2023

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3325499

Client Matter No. 23123-1

Notification Email: eftgroup@kutakrock.com

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

Invoice No. 3325499

23123-1

Re: General Counsel

For Professional Legal Services Rendered

11/15/23	K. John	0.20	53.00	Prepare ethics training memorandum
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TOTAL HOURS	0.20
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TOTAL FOR SERVICES RENDERED	\$53.00
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TOTAL CURRENT AMOUNT DUE	<u>\$53.00</u>
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the 'information' and 'communication' fields. The 'information' field is defined as:

...the study of the nature, production, distribution, use, and effects of information, and the study of the nature, production, distribution, use, and effects of communication. (p. 1)

The 'communication' field is defined as:

...the study of the nature, production, distribution, use, and effects of communication, and the study of the nature, production, distribution, use, and effects of information. (p. 1)

These definitions are clearly circular, but they do indicate that the two fields are closely related and that they both encompass the study of the nature, production, distribution, use, and effects of information and communication.

The 'information' field is defined as:

...the study of the nature, production, distribution, use, and effects of information, and the study of the nature, production, distribution, use, and effects of communication. (p. 1)

The 'communication' field is defined as:

...the study of the nature, production, distribution, use, and effects of communication, and the study of the nature, production, distribution, use, and effects of information. (p. 1)

These definitions are clearly circular, but they do indicate that the two fields are closely related and that they both encompass the study of the nature, production, distribution, use, and effects of information and communication.

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...the study of the nature, production, distribution, use, and effects of information, and the study of the nature, production, distribution, use, and effects of communication. (p. 1)

The 'communication' field is defined as:

...the study of the nature, production, distribution, use, and effects of communication, and the study of the nature, production, distribution, use, and effects of information. (p. 1)

These definitions are clearly circular, but they do indicate that the two fields are closely related and that they both encompass the study of the nature, production, distribution, use, and effects of information and communication.

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...the study of the nature, production, distribution, use, and effects of information, and the study of the nature, production, distribution, use, and effects of communication. (p. 1)

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...the study of the nature, production, distribution, use, and effects of communication, and the study of the nature, production, distribution, use, and effects of information. (p. 1)

These definitions are clearly circular, but they do indicate that the two fields are closely related and that they both encompass the study of the nature, production, distribution, use, and effects of information and communication.

Westwood/OCC
Community Development District

Funding Request #51
January 17, 2024

Bill to: DCS Real Estate Investments VI, LLC

General Fund
FY2024

1	GMS-Central Florida, LLC		
	Invoice #53 - Management Fees - January 2024	\$	2,183.33
2	Kutak Rock LLP		
	Invoice #3339580 - General Counsel - December 2023	\$	25.50

Total: \$ **2,208.83**

Please make check payable to:

Westwood/OCC Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

RECEIVED

By GMS at 9:37 am, Jan 12, 2024

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

January 11, 2024

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3339580

Client Matter No. 23123-1

Notification Email: eftgroup@kutakrock.com

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

Invoice No. 3339580
23123-1

Re: General Counsel

For Professional Legal Services Rendered

12/05/23	K. Haber	0.10	25.50	Revise ethics training memorandum; correspond with Flint regarding same
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TOTAL HOURS	0.10
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TOTAL FOR SERVICES RENDERED	\$25.50
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TOTAL CURRENT AMOUNT DUE	\$25.50
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UNPAID INVOICES:

November 10, 2023	Invoice No. 3309615	41.00
December 12, 2023	Invoice No. 3325499	53.00

TOTAL DUE	<u>\$119.50</u>
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SECTION 3

Ethics Training Requirements

As of January 1, 2024, all Board Supervisors of Florida Community special districts are required to complete four (4) hours of ethics training each year that addresses at a minimum, s. 8, Art. II of the State Constitution, the Code of Ethics for Public Officers and Employees, and the public records and public meetings laws of Florida. The purpose of this email is to notify you of free, on-demand resources available to Board Supervisors to satisfy this requirement. Further information regarding the requisite training is available on the Florida Commission on Ethics' ("COE") website.

Free Training Resources

The COE has produced several free, online training tutorials that will satisfy the ethics component of the annual training. The on-demand videos are available at the link below. Further, the website provides additional links to resources that Supervisors can access to complete the training requirements.

Florida Commission on Ethics Training Resources -
<https://ethics.state.fl.us/Training/Training.aspx>

Please note that the COE-produced content only provides free training for the ethics component of the annual training. However, the Office of the Attorney General of the State of Florida offers a free, two-hour online audio course that covers the Sunshine Law and Public Records Act components of the requisite training. The on-demand audio course is available at the link below.

Office of the Attorney General Training Resources –
<https://www.myfloridalegal.com/open-government/training>

Compliance

Each year when Supervisors complete the required financial disclosure form (Form 1 Statement of Financial Interests), Supervisors must mark a box confirming that he or she has completed the ethics training requirements. At this time there is no requirement to submit a certificate; however, the COE advises that Supervisors keep a record of all trainings completed (including date and time of completion), in the event Supervisors are ever asked to provide proof of completion. The training is a calendar year requirement and corresponds to the form year. So, Supervisors will not report their 2024 training until they fill out their Form 1 for the 2025 year.

We have received multiple inquiries as to whether Board Supervisors are required to annually file Form 6 in addition to Form 1. Currently, Board Supervisors continue to be exempt from the requirement to file Form 6.

Finally, with respect to the annual filing of Form 1, beginning this year the Commission on Ethics will be requiring electronic submission of Form 1. Filers, including Board Supervisors, should be receiving an email directly from the Commission on Ethics, providing detailed information about the electronic filing process and the upcoming deadline of July 1, 2024. Note the submission of the forms will no longer be handled through county Supervisor of Election's offices.