

*Westwood/OCC Community  
Development District*

*Agenda*

*October 1, 2024*

# AGENDA

# *Westwood/OCC*

## *Community Development District*

---

219 E. Livingston Street, Orlando, Florida 32801

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

September 23, 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, October 1, 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 June 11, 2024 Board of Supervisors Meeting
4. Ratification of Dewberry Work Authorization to Provide District Engineering Services
5. Ratification of Fiscal Year 2024 Audit Engagement Letter with Grau & Associates
6. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Balance Sheet and Income Statement
    - ii. Ratification Funding Requests #55-57
    - iii. Designation of **November 12, 2024** as Landowners' Meeting Date
7. Supervisor's Requests
8. Adjournment

Sincerely,

*George S. Flint*

George S. Flint  
District Manager

Cc: Michael Eckert, District Counsel  
Rey Malave, District Engineer  
Ken Artin, Bond Counsel  
Brett Sealy, Underwriter

# 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, **June 11, 2024** at 10:00 a.m. at the Offices of GMS-CF, LLC, 219 E. Livingston Street, Orlando, Florida.

Present and constituting a quorum:

Randall Greene	Chairman
Duane Owen	Vice Chairman
Andrew Gorrill	Assistant Secretary
Thomas Franklin	Assistant Secretary

Also present were:

George Flint	District Manager, GMS
Kate John <i>by phone</i>	District Counsel, Kutak Rock
Rey Malave <i>by phone</i>	District Engineer

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Flint called the roll. Four Board members were present constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. Flint: There are no members of public here to provide comment.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the March 12, 2024  
Board of Supervisors Meeting**

Mr. Flint: The next item is the approval of the March 12, 2024 meeting minutes. Are there any comments or corrections?

On MOTION by Mr. Franklin, seconded by Mr. Owen, with all in favor, the Minutes of the March 12, 2024 Board of Supervisors Meeting, were approved.

**FOURTH ORDER OF BUSINESS                      Public Hearing**

Mr. Flint: Next is a public hearing to consider adoption of the FY25 budget. You previously approved a proposed budget and set today as the date, place, and time for the public hearing. Is there a motion to open the public hearing?

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

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 bring it back to the Board.

**A. Consideration of Resolution 2024-02 Adopting the Fiscal Year 2025 Budget and Relating to the Annual Appropriations**

Mr. Flint: You have Resolution 2024-02 in your agenda. Attached to that as Exhibit ‘A’ is the budget not substantially different from what you previously saw. We have updated the actuals through five months. It contemplates a developer agreement in lieu of imposition of assessments so the developer would only be responsible for the actual cost as it has been in the past. The agreement is on the agenda right now and is the same form of agreement. Any questions on the resolution or Exhibit ‘A’?

On MOTION by Mr. Greene, seconded by Mr. Franklin, with all in favor, Resolution 2024-02 Adopting the Fiscal Year 2025 Budget and Relating to the Annual Appropriations, was approved.

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

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

Mr. Flint: The public hearing is closed.

**FIFTH ORDER OF BUSINESS**

**Consideration of Fiscal Year 2025 Developer Funding Agreement**

Mr. Flint: Next is the FY25 Developer Funding Agreement and the budget that was just approved would be attached to this agreement. The form of this has not changed since the prior. Exhibit ‘A’ would be the legal description of the boundaries of the District and Exhibit ‘B’ would be the budget that you just approved.

Mr. Greene: We have an easement being negotiated with FDOT, the developer did. Will that be a part of a maintenance agreement at some point? I don’t know if we have brought that up. We are supposed to maintain it. I don’t think that will be a District deal but would probably be a developer deal, right?

Mr. Flint: What are they going to do? Is it the access road?

Mr. Greene: It is the access road that punches under the convention center.

Mr. Flint: The road itself is likely going to be owned by the county.

Mr. Greene: Yes, but I think it would probably be developer maintenance.

Mr. Flint: The landscape maintenance, typically the CDD could do that if it’s a public road. We would put it into the operating budget. The District could also own a portion of the road too.

Mr. Greene: We would have to expand the District boundaries.

Mr. Flint: Is it not within the boundaries? That is a little more complicated and would probably need to talk with Mike and Kate off line about it. We do have Districts that maintain public rights of way outside of the boundaries of the District through interlocal agreement with the other government. There may be an ability to enter into an agreement that would obligate the CDD to do that.

On MOTION by Mr. Greene, seconded by Mr. Gorrill, with all in favor, the Fiscal Year 2025 Developer Funding Agreement, was approved.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

**i. Memo Regarding Recently Enacted 2024 Legislation**

Mr. Flint: Staff reports, Kate do you want to present the memo on the goals and objectives?

Ms. John: Yes, thanks. Recently the state legislature has passed a new law requiring special Districts to adopt goals and objectives with performance measurements and standards and post

those on its website. I have drafted this memo for your District Manager giving a brief summary. I believe that George has already compiled a list of those objectives as well as with performance measurements and standards.

Mr. Flint: As Kate indicated, there is a new law that requires all forms of government including Special Districts to develop goals and objectives by October 1<sup>st</sup> and then develop measurements to determine whether the District has met those objectives and those would be recorded with the first-time being December of 2025. We are doing this in conjunction with the budget process for all of our Districts. This is one of the early final adoption budgets so this is actually the first one. What we have done is put together some fairly generic objectives that really are based on requirements that we are already required to do. I am having a copy of the memo made really quick, if we can wait a few minutes. One of the areas would be financial accountability. One of the goals would be to complete the audit each year by June 30<sup>th</sup> which is a requirement that we statutorily do. The measure would be, did we complete the audit by June 30<sup>th</sup>. We have to post it on our website. It is a statutory requirement that we have to fulfill. Basically, we have developed some recommended goals and objectives that are broken up into three areas, one would be community communications engagement, one is infrastructure and facilities maintenance which does not apply yet for Westwood, and the other would be financial transparency and accountability. We have dropped out the infrastructure and facilities maintenance because we don't have any right now. For communication and engagement, we have three goals. The first is public meeting compliance. The second is notice of meetings compliance. The third one is access to records compliance. We have objectives under each of those with measurements and standards. The infrastructure and facilities maintenance will be removed but we include a measurement in there once we have infrastructure that will be included. Then with financial transparency and accountability, we have three goals that include dealing with the annual budget, dealing with the financial reports, and dealing with the annual audit. These were sent to you including the infrastructure and facilities maintenance. I would ask that it be approved with that removed.

On MOTION by Mr. Greene, seconded by Mr. Owen, with all in favor, the goals and objectives provided by the District Manager were approved.
--



**B. Engineer**

Mr. Flint: I don't think anything new, Rey?

Mr. Malave: No, nothing. All good.

**C. District Manager's Report**

**a. Balance Sheet and Income Statement**

Mr. Flint: You have the unaudited financials through April 30<sup>th</sup>. If there are any questions, we can discuss those, otherwise there is no action required.

**b. Ratification of Funding Requests #52-54**

Mr. Flint: We have ratification of Funding Requests #52-54 which were transmitted to the developer under the funding agreement and those are included. Any questions on the funding requests? If not, is there a motion to ratify them?

On MOTION by Mr. Greene, seconded by Mr. Owen, with all in favor, Funding Requests #52-54, were ratified.

**c. Presentation of Number of Registered Voters – 0**

Mr. Flint: We are required to announce the number of registered voters as of April 15<sup>th</sup> each year. You can see the Supervisor of Elections indicates there are zero registered voters. No action required on that.

**d. Approval of Fiscal Year 2025 Meeting Schedule**

Mr. Flint: In the past we have scheduled monthly meetings and then cancelled those in the event they are not necessary. Based on the level of activity, unless it increases which we can always modify this, I was recommending we scale this back to four times a year. If the activity picks up, we can always amend the meeting schedule. This contemplates November, March, June and August meetings. Is there a motion to approve the meeting schedule?

On MOTION by Mr. Greene, seconded by Mr. Gorrill, with all in favor, the Fiscal Year 2025 Meeting Schedule, was approved.

**SEVENTH ORDER OF BUSINESS**

**Supervisors' Requests**

Mr. Flint: Anything the Board wanted to discuss? If not, is there a motion to adjourn?

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

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

---

Secretary/Assistant Secretary

---

Chairman/Vice Chairman

# SECTION IV



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 13, 2024

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 2025-1  
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 2025 only. We estimate a budget of \$12,000, 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 2025-1  
September 13, 2024

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 09-13-2024 Enclosures*

APPROVED AND ACCEPTED

By:  \_\_\_\_\_  
Authorized Representative of  
Westwood/OCC Community Development District

Date: 9/23/24

# SECTION V



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

September 9, 2024

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, 2024. 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, 2024. 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 2024 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@GMSCFL.COM, PH: (407) 841-5524.**

Our fee for these services will not exceed \$3,200 for the September 30, 2024 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 may be 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 2022 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: 9/11/24



**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 VI

# SECTION C

# SECTION 1

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

***Unaudited Financial Reporting***  
***July 31, 2024***



# Table of Contents

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



**Westwood/OCC**  
**Community Development District**  
**Combined Balance Sheet**  
**July 31, 2024**

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>			
<u>Cash:</u>			
Operating Account	\$ 2,088	\$ -	\$ 2,088
Due From Developer	\$ 3,346	\$ -	\$ 3,346
<b>Total Assets</b>	<b>\$ 5,435</b>	<b>\$ -</b>	<b>\$ 5,435</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 3,346	\$ -	\$ 3,346
Due to Developer	\$ -	\$ 10,479	\$ 10,479
<b>Total Liabilities</b>	<b>\$ 3,346</b>	<b>\$ 10,479</b>	<b>\$ 13,825</b>
<b>Fund Balances:</b>			
Unassigned	\$ 2,088	\$ (10,479)	\$ (8,391)
<b>Total Fund Balances</b>	<b>\$ 2,088</b>	<b>\$ (10,479)</b>	<b>\$ (8,391)</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 5,435</b>	<b>\$ -</b>	<b>\$ 5,435</b>

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

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

	Adopted Budget	Prorated Budget Thru 07/31/24	Actual Thru 07/31/24	Variance
<b>Revenues</b>				
Developer Contributions	\$ 94,869	\$ 34,223	\$ 34,223	\$ -
<b>Total Revenues</b>	<b>\$ 94,869</b>	<b>\$ 34,223</b>	<b>\$ 34,223</b>	<b>\$ -</b>
<b>Expenditures:</b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 12,000	\$ 10,000	\$ 1,600	\$ 8,400
FICA Expense	\$ 918	\$ 765	\$ 92	\$ 673
Engineering	\$ 12,000	\$ 10,000	\$ 305	\$ 9,695
Attorney	\$ 25,000	\$ 20,833	\$ 2,146	\$ 18,687
Annual Audit	\$ 3,100	\$ 3,100	\$ 3,100	\$ -
Management Fees	\$ 25,000	\$ 20,833	\$ 20,833	\$ -
Information Technology	\$ 800	\$ 667	\$ 667	\$ -
Website Maintenance	\$ 400	\$ 333	\$ 333	\$ -
Telephone	\$ 300	\$ 250	\$ -	\$ 250
Postage	\$ 1,000	\$ 833	\$ 13	\$ 820
Printing & Binding	\$ 1,000	\$ 833	\$ -	\$ 833
Insurance	\$ 6,426	\$ 6,426	\$ 6,076	\$ 350
Legal Advertising	\$ 5,000	\$ 4,167	\$ 574	\$ 3,593
Other Current Charges	\$ 1,600	\$ 1,333	\$ 394	\$ 939
Office Supplies	\$ 150	\$ 125	\$ 1	\$ 124
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total Expenditures</b>	<b>\$ 94,869</b>	<b>\$ 80,674</b>	<b>\$ 36,309</b>	<b>\$ 44,365</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ (2,086)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 4,174</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 2,088</b>	

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

	Adopted Budget	Prorated Budget Thru 07/31/24	Actual Thru 07/31/24	Variance
<b>Revenues:</b>				
Developer Advances	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ (10,479)</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ (10,479)</b>	

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

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b>Revenues</b>													
Developer Contributions	\$ 8,261	\$ 2,401	\$ 2,237	\$ 2,209	\$ 5,289	\$ 2,354	\$ 2,492	\$ 3,122	\$ 2,513	\$ 3,346	\$ -	\$ -	\$ 34,223
<b>Total Revenues</b>	<b>\$ 8,261</b>	<b>\$ 2,401</b>	<b>\$ 2,237</b>	<b>\$ 2,209</b>	<b>\$ 5,289</b>	<b>\$ 2,354</b>	<b>\$ 2,492</b>	<b>\$ 3,122</b>	<b>\$ 2,513</b>	<b>\$ 3,346</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,223</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ 1,600
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ 92
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 305	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 305
Attorney	\$ 41	\$ 53	\$ 26	\$ -	\$ 170	\$ 306	\$ 633	\$ 329	\$ 589	\$ -	\$ -	\$ -	\$ 2,146
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 3,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,100
Management Fees	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ -	\$ -	\$ 20,833
Information Technology	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ -	\$ -	\$ 667
Website Maintenance	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ -	\$ -	\$ 333
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 1	\$ 1	\$ 1	\$ -	\$ 5	\$ 1	\$ 3	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ 13
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 6,076	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,076
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 574	\$ -	\$ -	\$ 574
Other Current Charges	\$ 38	\$ 38	\$ 38	\$ 38	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ -	\$ -	\$ 394
Office Supplies	\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ 1
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total Expenditures</b>	<b>\$ 8,515</b>	<b>\$ 2,276</b>	<b>\$ 2,248</b>	<b>\$ 2,221</b>	<b>\$ 5,499</b>	<b>\$ 3,681</b>	<b>\$ 2,859</b>	<b>\$ 2,554</b>	<b>\$ 3,659</b>	<b>\$ 2,798</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,309</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (254)</b>	<b>\$ 125</b>	<b>\$ (11)</b>	<b>\$ (13)</b>	<b>\$ (210)</b>	<b>\$ (1,327)</b>	<b>\$ (367)</b>	<b>\$ 568</b>	<b>\$ (1,146)</b>	<b>\$ 549</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,086)</b>

# SECTION 2

**Westwood/OCC**  
Community Development District

**Funding Request #55**  
**May 21, 2024**

Bill to: DCS Real Estate Investments VI, LLC

**General Fund**  
**FY2024**

---

<b>1</b>	<b>Dewberry Engineers Inc.</b> Invoice #22405263 - General Engineering - March 2024	\$	305.00
<b>2</b>	<b>GMS-Central Florida, LLC</b> Invoice #58 - Management Fees - May 2024	\$	2,184.22
<b>3</b>	<b>Kutak Rock LLP</b> Invoice #3393530 - General Counsel - April 2024	\$	632.50

---

**Total:** \$ **3,121.72**

Please make check payable to:

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

Invoice

Dewberry Engineers Inc.  
P.O. Box 821824  
Philadelphia, PA 19182-1824  
(703)849-0100 TIN:13-0746510



**RECEIVED**  
**By GMS at 11:21 am, Apr 25, 2024**

V#7  
310.513.311

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

April 26, 2024  
Project No: 50119133.000  
Invoice No: 22405263  
Due Date: May 26, 2024  
Project Manager REINARDO MALAVE  
DAVILA

Project 50119133.000 Westwood/OCC CDD 2024 Gen

Professional Services from February 24, 2024 to March 31, 2024

Phase T001 GENERAL ENGINEERING

**GENERAL ENGINEERING**

**Professional Personnel**

	Hours	Rate	Amount
ENGINEER IX	1.00	305.00	305.00
Totals	1.00		305.00
<b>Total Labor</b>			<b>305.00</b>
		<b>Total this Phase</b>	<b>305.00</b>

**Billings to Date**

	Current	Prior	Total
Labor	305.00	0.00	305.00
<b>Totals</b>	<b>305.00</b>	<b>0.00</b>	<b>305.00</b>

**Total Invoice Amount Due** 305.00

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 accurately reflects the terms and conditions of our agreement and the amount hereon is correct. This invoice is due and payable within 30 days of the invoice date. Any questions pertaining to the amount should be brought to the attention of Dewberry Immediately. For faster and accurate processing of your payment, email your ACH requirements to ar@dewberry.com. Thank you

# Labor Detail

Thursday, April 25, 2024

7:21:01 AM

002 - Dewberry Engineers Inc.

For the period 2/23/2024 - 3/29/2024

			Total Hours	Date	
<b>Project Number: 50119133.000 Westwood/OCC CDD 2024 Gen</b>					
<b>Phase Number: T001 GENERAL ENGINEERING</b>					
	0220389	MALAVE DAVILA, REINARDO	1.00	3/12/2024	
<b>CDD BOS Meeting</b>					
<b>Total for T001</b>			<b>1.00</b>		
<b>Total for 50119133.000</b>			<b>1.00</b>		



**GMS-Central Florida, LLC**

1001 Bradford Way  
Kingston, TN 37763

**Invoice**

**RECEIVED**  
*By GMS at 12:04 pm, May 10, 2024*

**Invoice #:** 58  
**Invoice Date:** 5/1/24  
**Due Date:** 5/1/24  
**Case:**  
**P.O. Number:**

**Bill To:**

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

#1

Description	Hours/Qty	Rate	Amount
Management Fees - May 2024	1.310.513.34	2,083.33	2,083.33
Website Administration - May 2024	352	33.33	33.33
Information Technology - May 2024	351	66.67	66.67
Office Supplies	51	0.06	0.06
Postage	42	0.83	0.83

**Total** \$2,184.22

**Payments/Credits** \$0.00

**Balance Due** \$2,184.22

**RECEIVED**  
By GMS at 10:23 am, May 14, 2024

**KUTAK ROCK LLP**

**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

May 13, 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. 3393530

Client Matter No. 23123-1

Notification Email: eftgroup@kutakrock.com

#9  
1.31.513.315  
General Counsel - Apr24

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

Invoice No. 3393530  
23123-1

Re: General Counsel

For Professional Legal Services Rendered

04/05/24	M. Eckert	0.10	42.50	Respond to auditor request
04/05/24	J. Gillis	0.40	74.00	Coordinate response to auditor letter
04/08/24	K. Haber	0.30	76.50	Prepare budget documents
04/11/24	M. Eckert	0.20	85.00	Prepare budget documents
04/11/24	K. Haber	0.40	102.00	Prepare budget notices and resolutions; correspond with Flint regarding same
04/12/24	K. Haber	0.40	102.00	Prepare budget funding agreement
04/18/24	M. Eckert	0.10	42.50	Prepare budget funding agreement
04/22/24	K. Haber	0.30	76.50	Revise budget funding agreement; correspond with Flint regarding same
04/28/24	S. Sandy	0.10	31.50	Prepare FY 2024-2025 budget documents
TOTAL HOURS		2.30		

**KUTAK ROCK LLP**

Westwood/OCC CDD

May 13, 2024

Client Matter No. 23123-1

Invoice No. 3393530

Page 2

TOTAL FOR SERVICES RENDERED \$632.50

TOTAL CURRENT AMOUNT DUE \$632.50

the 1990s, the number of people in the world who are under 15 years of age is expected to increase from 1.1 billion to 1.5 billion (United Nations 1998).

There are a number of reasons why the number of children in the world is increasing. One of the main reasons is that the number of children who are surviving to adulthood is increasing. This is due to a number of factors, including improved medical care, better nutrition, and a decrease in child mortality. Another reason is that the number of children who are being born is increasing. This is due to a number of factors, including a decrease in the age at which women are having children, and an increase in the number of children who are being born to women who are already having children.

The increase in the number of children in the world is a cause for concern. This is because children are the most vulnerable members of society, and they are often the most affected by poverty and social inequality.

There are a number of ways in which we can help to reduce the number of children in the world. One of the most important ways is to improve the health and education of women. This will help to reduce the number of children who are born, and it will also help to ensure that the children who are born are healthy and educated.

Another way to help reduce the number of children in the world is to improve the economic situation of the world's poor. This will help to reduce the number of children who are born, and it will also help to ensure that the children who are born are able to live a better life.

There are a number of other ways in which we can help to reduce the number of children in the world. These include providing access to family planning services, and promoting the use of contraceptives.

It is important that we take action to reduce the number of children in the world. This is because children are the future of our world, and we need to ensure that they are able to live a better life. We need to ensure that they are healthy, educated, and able to contribute to the world.

There are a number of ways in which we can help to reduce the number of children in the world. We need to improve the health and education of women, we need to improve the economic situation of the world's poor, and we need to provide access to family planning services.

It is important that we take action to reduce the number of children in the world. This is because children are the future of our world, and we need to ensure that they are able to live a better life.

There are a number of ways in which we can help to reduce the number of children in the world. We need to improve the health and education of women, we need to improve the economic situation of the world's poor, and we need to provide access to family planning services.

It is important that we take action to reduce the number of children in the world. This is because children are the future of our world, and we need to ensure that they are able to live a better life.

There are a number of ways in which we can help to reduce the number of children in the world. We need to improve the health and education of women, we need to improve the economic situation of the world's poor, and we need to provide access to family planning services.

It is important that we take action to reduce the number of children in the world. This is because children are the future of our world, and we need to ensure that they are able to live a better life.

There are a number of ways in which we can help to reduce the number of children in the world. We need to improve the health and education of women, we need to improve the economic situation of the world's poor, and we need to provide access to family planning services.

It is important that we take action to reduce the number of children in the world. This is because children are the future of our world, and we need to ensure that they are able to live a better life.

There are a number of ways in which we can help to reduce the number of children in the world. We need to improve the health and education of women, we need to improve the economic situation of the world's poor, and we need to provide access to family planning services.

It is important that we take action to reduce the number of children in the world. This is because children are the future of our world, and we need to ensure that they are able to live a better life.

There are a number of ways in which we can help to reduce the number of children in the world. We need to improve the health and education of women, we need to improve the economic situation of the world's poor, and we need to provide access to family planning services.

It is important that we take action to reduce the number of children in the world. This is because children are the future of our world, and we need to ensure that they are able to live a better life.

There are a number of ways in which we can help to reduce the number of children in the world. We need to improve the health and education of women, we need to improve the economic situation of the world's poor, and we need to provide access to family planning services.

It is important that we take action to reduce the number of children in the world. This is because children are the future of our world, and we need to ensure that they are able to live a better life.

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

**Funding Request #56**  
**June 19, 2024**

Bill to: DCS Real Estate Investments VI, LLC

**General Fund**  
**FY2024**

---

<b>1</b>	<b>GMS-Central Florida, LLC</b> Invoice #59 - Management Fees - June 2024	\$	2,184.00
<b>2</b>	<b>Kutak Rock LLP</b> Invoice #3408793 - General Counsel - May 2024	\$	329.00

---

**Total:** \$ **2,513.00**

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 8:37 am, Jun 12, 2024

# Invoice

Invoice #: 59  
Invoice Date: 6/1/24  
Due Date: 6/1/24  
Case:  
P.O. Number:

**Bill To:**

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

Description	Hours/Qty	Rate	Amount
Management Fees - June 2024		2,083.33	2,083.33
Website Administration - June 2024		33.33	33.33
Information Technology - June 2024		66.67	66.67
Office Supplies		0.03	0.03
Postage		0.64	0.64
<b>Total</b>			<b>\$2,184.00</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$2,184.00</b>

**RECEIVED**

**By GMS at 10:23 am, Jun 17, 2024**

**KUTAK ROCK LLP**

**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

June 14, 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. 3408793

Client Matter No. 23123-1

Notification Email: [eftgroup@kutakrock.com](mailto: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. 3408793  
23123-1

Re: General Counsel

For Professional Legal Services Rendered

05/03/24	M. Eckert	0.10	42.50	Research status of 189.08 Public Facilities Report
05/19/24	M. Eckert	0.20	85.00	Prepare shell for public facilities report
05/22/24	M. Eckert	0.10	42.50	Respond to auditor request
05/30/24	M. Eckert	0.10	42.50	Review draft agenda; confer with Peterson
05/31/24	M. Eckert	0.10	42.50	Respond to auditor request
05/31/24	J. Gillis	0.40	74.00	Coordinate response to auditor letter update

TOTAL HOURS 1.00

TOTAL FOR SERVICES RENDERED \$329.00

TOTAL CURRENT AMOUNT DUE \$329.00





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

**Funding Request**  
**#57 July 23, 2024**

Bill to: DCS Real Estate Investments VI, LLC

**General Fund**  
**FY2024**

---

<b>1</b>	<b>GMS-Central Florida, LLC</b> Invoice #60 - Management Fees - July 2024	\$	2,757.33
<b>2</b>	<b>Kutak Rock LLP</b> Invoice # - General Counsel - June 2024	\$	589.00

---

**Total:** \$ **3,346.33**

Please make check payable to:

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

**RECEIVED**

By *GMS* at 2:37 pm, Jul 10, 2024

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

# Invoice

Invoice #: 60  
Invoice Date: 7/1/24  
Due Date: 7/1/24  
Case:  
P.O. Number:

**Bill To:**

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

Description	Hours/Qty	Rate	Amount
Management Fees - July 2024		2,083.33	2,083.33
Website Administration - July 2024		33.33	33.33
Information Technology - July 2024		66.67	66.67
American Express Statement Closing 6/2/24 - Orlando Senteniel Ad Run1 & 2		574.00	574.00

<b>Total</b>	<b>\$2,757.33</b>
<b>Payments/Credits</b>	<b>\$0.00</b>
<b>Balance Due</b>	<b>\$2,757.33</b>

**RECEIVED**

**By GMS at 9:23 am, Jul 16, 2024**

**KUTAK ROCK LLP**

**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

July 15, 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. 3423182

Client Matter No. 23123-1

Notification Email: [eftgroup@kutakrock.com](mailto: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. 3423182

23123-1

Re: General Counsel

For Professional Legal Services Rendered

06/09/24	M. Eckert	0.50	212.50	Prepare for board meeting; review agenda package; confer with Flint
06/09/24	K. John	0.10	26.50	Review agenda package
06/10/24	K. John	0.10	26.50	Review agenda package
06/11/24	K. John	0.90	238.50	Prepare for meeting, attend and follow up from same
06/12/24	M. Eckert	0.10	42.50	Confer with Flint regarding interlocal agreement
06/13/24	M. Eckert	0.10	42.50	Confer with Greene regarding interlocal agreement

TOTAL HOURS 1.80

TOTAL FOR SERVICES RENDERED \$589.00

TOTAL CURRENT AMOUNT DUE \$589.00

# SECTION 3

**LANDOWNER PROXY  
WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT  
ORANGE COUNTY, FLORIDA  
LANDOWNERS' MEETING – NOVEMBER 12, 2024**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints \_\_\_\_\_ (“**Proxy Holder**”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Westwood/OCC Community Development District to be held at the **Offices of GMS-CF, LLC, 219 East Livingston Street, Orlando, FL, 32801, on Tuesday, November 12, 2024, at 10:00 a.m.** and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners’ meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners’ meeting prior to the Proxy Holder’s exercising the voting rights conferred herein.

\_\_\_\_\_  
Printed Name of Legal Owner

\_\_\_\_\_  
Signature of Legal Owner

\_\_\_\_\_  
Date

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

**Total Number of Authorized Votes:** \_\_\_\_\_

NOTES: Pursuant to section 190.006(2)(b), *Florida Statutes* (2018), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

## INSTRUCTIONS

At the Board meeting, when the landowner's election is announced, instructions on how landowners may participate in the election, along with a sample proxy, shall be provided.

At a landowners meeting, landowners shall organize by electing a chair who shall conduct the meeting. The chair may be any person present at the meeting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions.

Nominations are made from the floor.

After all nominations are made, a ballot is distributed and votes are cast

Each landowner is entitled to one vote for each acre he owns or portion of an acre.

## SAMPLE AGENDA

1. Determination of Number of Voting Units Represented
2. Call to Order
3. Election of a Chairman for the Purpose of Conducting the Landowners Meeting
4. Nominations for the Position of Supervisor
5. Casting of Ballots
6. Ballot Tabulation
7. Landowners Questions and Comments
8. Adjournment