

*Westwood/OCC Community  
Development District*

*Agenda*

*June 10, 2025*

# AGENDA

# *Westwood/OCC*

## *Community Development District*

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219 E. Livingston Street, Orlando, Florida 32801

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

June 3, 2025

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, June 10, 2025 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:

### **Audit Committee Meeting**

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
  - A. Grau & Associates
4. Adjournment

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the March 11, 2025 Board of Supervisors Meeting and Audit Committee Meeting
4. Acceptance of the Rankings of the Audit Committee Meeting and Authorizing Staff to Send a Notice of Intent to Award
5. Public Hearing
  - A. Consideration of Resolution 2025-04 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations
6. Consideration of Fiscal Year 2026 Developer Funding Agreement
7. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Balance Sheet and Income Statement

- ii. Ratification Funding Requests #65-66
  - iii. Presentation of Number of Registered Voters – 0
  - iv. Approval of Fiscal Year 2026 Meeting Schedule
  - v. Approval of Fiscal Year 2026 District Goals and Objectives
  - vi. Reminder of Form 1 Filing Deadline – July 1st
- 8. Supervisor's Requests
  - 9. 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

# AUDIT COMMITTEE MEETING

## SECTION III

# SECTION A



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

**WESTWOOD/OCC**  
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: April 8, 2025  
5:00PM

**Submitted to:**

Water Tank Road  
Community Development District  
c/o District Manager  
219 East Livingston Street  
Orlando, Florida 32801

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**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
1001 Yamato Road, Suite 301  
Boca Raton, Florida 33431

**Tel** (561) 994-9299  
(800) 229-4728

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)





**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

April 8, 2025

Westwood/OCC Community Development District  
c/o District Manager  
219 East Livingston Street  
Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Westwood/OCC Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating, and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

### **Complying With Standards**

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or David Caplivski, CPA ([dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



Antonio J. Grau

# **Firm Qualifications**



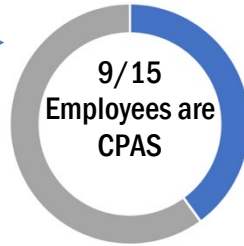
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Grau's Focus and Experience

## Our Team



**3** Partners  
**11** Professional Staff  
**2** Administrative Professionals



**2005**

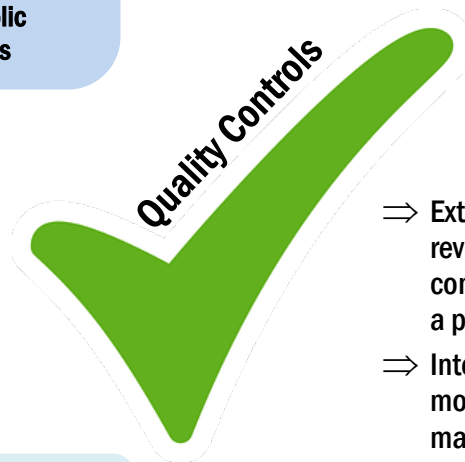
Year founded

## Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

**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**

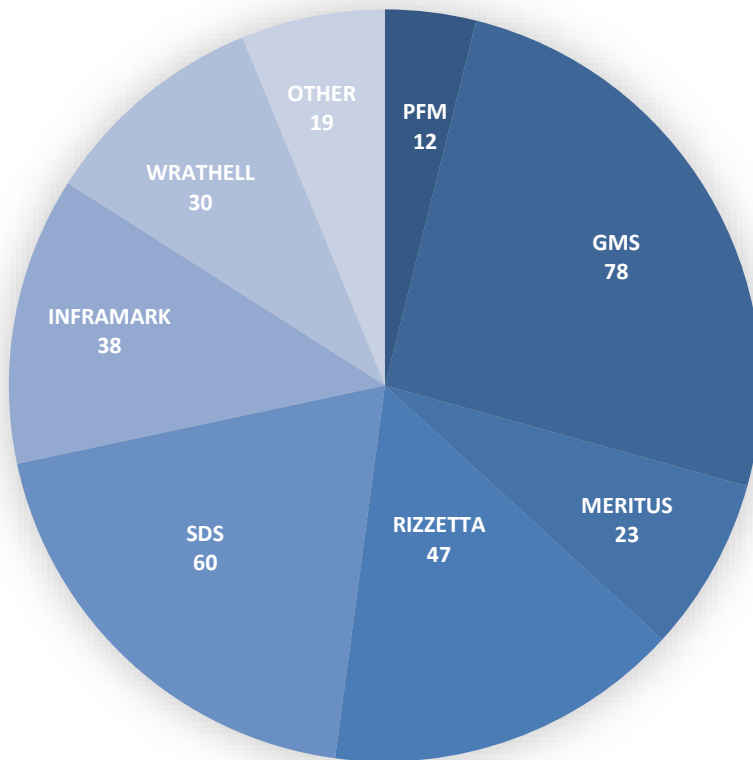
**Review Number: 594791**

# **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### Profile Briefs:

#### **Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 35+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*24 hours; Accounting,*

*Auditing and Other:*

*56 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, GFOA*

#### **David Caplivski, CPA (Partner)**

*Years Performing Audits: 13+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*24 hours; Accounting,*

*Auditing and Other:*

*64 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, FASD*

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- David Caplivski



## **YOUR ENGAGEMENT TEAM**

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



## Antonio 'Tony' J. Grau, CPA

### Partner

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672

#### Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

#### Education

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

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#### Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District  
Dunes Community Development District  
Fishhawk Community Development District (I,II,IV)  
Grand Bay at Doral Community Development District  
Heritage Harbor North Community Development District

St. Lucie West Services District  
Ave Maria Stewardship Community District  
Rivers Edge II Community Development District  
Bartram Park Community Development District  
Bay Laurel Center Community Development District

Boca Raton Airport Authority  
Greater Naples Fire Rescue District  
Key Largo Wastewater Treatment District  
Lake Worth Drainage District  
South Indian River Water Control

#### Professional Associations/Memberships

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association  
Government Finance Officers Association Member

#### Professional Education (over the last two years)

##### Course

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

##### Hours

24  
56  
80 (includes of 4 hours of Ethics CPE)



# David Caplivski, CPA/CITP, Partner

Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676

## Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

## Education

Florida Atlantic University (2009)  
 Master of Accounting  
 Nova Southeastern University (2002)  
 Bachelor of Science  
 Environmental Studies

## Certifications and Certificates

Certified Public Accountant (2011)  
 AICPA Certified Information Technology Professional (2018)  
 AICPA Accreditation COSO Internal Control Certificate (2022)

## Clients Served (partial list)

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderdale GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	88 (includes 4 hours of Ethics CPE)

## Professional Associations

Member, American Institute of Certified Public Accountants  
 Member, Florida Institute of Certified Public Accountants  
 Member, Florida Government Finance Officers Association  
 Member, Florida Association of Special Districts

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

### Dunes Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

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### Two Creeks Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

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### Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



# **AUDIT APPROACH**

## **Grau's Understanding of Work Product / Scope of Services:**

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

## **Proposed segmentation of the engagement**

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



## **Phase I - Preliminary Planning**

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

### **During this phase we will perform the following activities:**

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

## **Phase II – Execution of Audit Plan**

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

## **Phase III - Completion and Delivery**

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

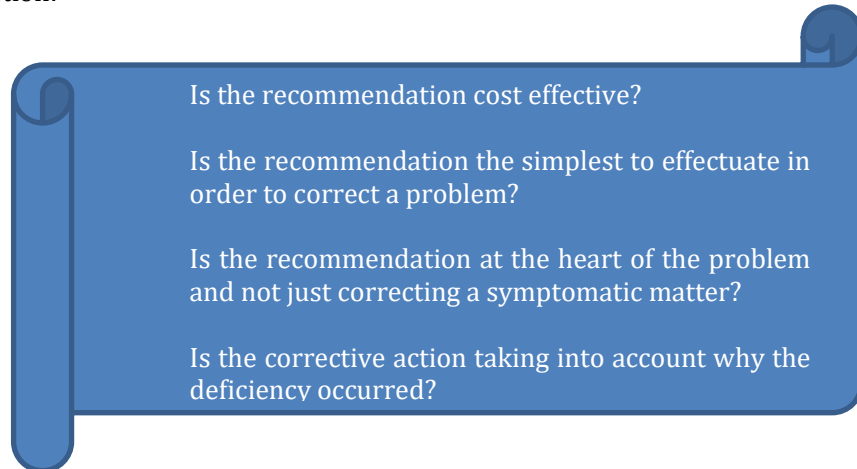
In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.



Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

# **Cost of Services**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2029 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2025	\$2,900
2026	\$3,000
2027	\$3,100
2028	\$3,200
2029	<u>\$3,300</u>
<b>TOTAL (2025-2029)</b>	<b><u>\$15,500</u></b>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

# **Supplemental Information**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
<b>TOTAL</b>	<b>491</b>	<b>5</b>	<b>4</b>	<b>484</b>	

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

### **ARBITRAGE**

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

**73**

Current  
Arbitrage  
Calculations

**We look forward to providing Westwood/OCC Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

Westwood/OCC CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Grau & Associates					2025- \$2,900 2026- \$3,000 2027- \$3,100 2028- \$3,200 2029- \$3,300		

# BOARD OF SUPERVISORS MEETING



## SECTION III

**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 on Tuesday, **March 11, 2025**, at 10:00 a.m. at the Offices of GMS-CF, LLC, 219 E. Livingston Street, Orlando, Florida.

Present and constituting a quorum:

Duane “Rocky” Owen  
Nathan Alexander  
Thomas Franklin  
Andrew Gorrill *by phone*

Vice Chairman  
Assistant Secretary  
Assistant Secretary  
Assistant Secretary

Also present were:

George Flint  
Kubra Metin *by phone*

District Manager, GMS  
District Counsel, Kutak Rock

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Flint called the roll. Three Board members were present in person constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

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

**THIRD ORDER OF BUSINESS**

**Organizational Matters**

**A. Administration of Oaths of Office to Newly Elected Supervisors**

Mr. Flint: This is the first meeting since the landowner election last November and we need to administer the oath to Rocky and Tom. Randall is not at the meeting, so we’ll make sure we get his oath at the next meeting or before then. I administered the oath of office to Rocky and Tom

prior to the meeting. I've got those oaths of office forms here so we'll move on to Resolution 2025-01.

**B. Consideration of Resolution 2025-01 Canvassing and Certifying the Results of the Landowners' Election**

Mr. Flint: This resolution canvasses and certifies the results of the landowners' election. You can see in your agenda Randall Greene received 15 votes for a four-year term, Rocky Owen received 15 votes for a four-year term, and Tom Franklin 14 votes for a two-year term. Any questions on the resolution?

On MOTION by Mr. Owen, seconded by Mr. Franklin, with all in favor, Resolution 2025-01 Canvassing and Certifying the Results of the Landowner's Election, was approved.
---

**C. Election of Officers**

Mr. Flint: You have Resolution 2025-02 in your agenda electing a Chair, Vice Chair, Secretary, Assistant Secretaries, Treasurer, and an Assistant Treasurer. Currently, Randall Greene is Chair, Rocky is Vice Chair, and the other three Board members are Assistant Secretaries. Jill Burns serves as the Treasurer, Katie Costa as the Assistant Treasurer, and Darrin Mossing as an Assistant Treasurer.

**D. Consideration of Resolution 2025-02 Electing Officers**

Mr. Flint: We could take each office individually or if the Board wants to make a motion to elect a slate of officers, you can handle it in one motion.

Mr. Owen: I make a motion to retain the Board of Supervisors as they were serving previously.

On MOTION by Mr. Owen, seconded by Mr. Franklin, with all in favor, Resolution 2025-02 Electing Officers as slated above, was approved.
---

**FOURTH ORDER OF BUSINESS**

**Approval of Minutes of the October 1, 2024  
Board of Supervisors Meeting and Acceptance  
of Minutes of the November 12, 2024  
Landowners' Meeting**

Mr. Flint: The next item is the approval of the minutes of the October 1, 2024, Board of Supervisors meeting and acceptance of the minutes of the November 12, 2024, Landowners' meeting. Are there any comments or corrections?

On MOTION by Mr. Franklin, seconded by Mr. Alexander, with all in favor, the Minutes of the October 1, 2024 Board of Supervisors Meeting and Acceptance of Minutes of the November 12, 2024 Landowners' Meeting were approved.
--

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-03  
Approving the Fiscal Year 2026 Budget and  
Setting a Public Hearing**

Mr. Flint: Next is Resolution 2025-03; this approves the proposed budget and sets the date, place, and time of the public hearing. Each year you're required to approve a proposed budget before June 15<sup>th</sup> and set a public hearing for its final consideration at least 60 days after the proposed budget is approved. The District is still operating under a Developer Funding Agreement, and it has a basic administrative budget attached to the resolution as Exhibit 'A' as the proposed budget and the only change is we increased insurance based on an estimate that it will increase. At this point, we don't have the premiums yet for next year, but we're anticipating an increase. So we've increased that line item. This is just the proposed budget, it's not binding on the Board and you can modify this at the public hearing either up or down, because we're not imposing assessments here, you've got flexibility. We're recommending that the public hearing be on June 10<sup>th</sup> at 10:00 a.m. in this location.

On MOTION by Mr. Franklin, seconded by Mr. Alexander, with all in favor, Resolution 2025-03 Approving the Fiscal Year 2026 Budget and Setting a Public Hearing for June 10, 2025 at 10:00 a.m., was approved.
---

**SIXTH ORDER OF BUSINESS**

**Appointment of Audit Committee and Chairman**

Mr. Flint: The District is required to select an auditor and the statutes provide the process that you need to use to do that, and that involves appointing an audit committee. When you initially selected the auditor, the Board appointed themselves as the audit committee. You're not required to appoint the Board as the audit committee, but we do have an audit committee meeting scheduled immediately after this meeting in anticipation that you would. Would the Board be amenable to appointing yourselves as the audit committee?

Mr. Owen: I'll make a motion to appoint the Board members as the Audit Committee.

Mr. Flint: You also need to designate the Chair of the Audit Committee. Is there a motion to designate someone?

Mr. Owen: I would suggest making Randall Greene the Chairman.

On MOTION by Mr. Owen, seconded by Mr. Franklin, with all in favor, the Appointment of the Board of Supervisors as the Audit Committee and Randall Greene as Chairman, was approved.

**SEVENTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Metin: My name is Kubra and I work with Michael. I have only one item. As you may be aware, the legislative session has started. We recommend that the Board members consider delaying their active training until May following the conclusion of the legislative session. This will allow us to account for any potential changes in training requirements or laws that might be arrived during this time, and with that I conclude the report unless the Board has any questions.

Mr. Flint: Any questions? She's recommending that the four hours of ethics training, that new requirement has to be done by December 31<sup>st</sup> each year, she's suggesting you delay it until after the end of the session just to see if there's going to be any changes.

Mr. Owen: Is there any rule right now that requires you to file a new Form 1 if you're appointed to a new CDD?

Mr. Flint: The practice we always follow is if you've already filed one and you're appointed to another Board, that when you do your renewal on June 1, you add the other Board to the list.

Mr. Owen: That was what I was reading, someone told me the other day that every time you join a new Board you have to submit one, and I thought it doesn't make a lot of sense and they've been doing this for a long time and that's the first time I ever heard of it.

Mr. Flint: We don't advise of the need to file another Form 1, you just need to update the Form 1 when you renew it. We have a designated person at GMS that provides the Commission on Ethics the information, when you get appointed we update them as well. A separate form is not necessary.

Mr. Owen: Thank you.

## **B. Engineer**

Mr. Flint: We have no engineer's report today.

## **C. District Manager's Report**

### **i. Balance Sheet and Income Statement**

Mr. Flint: You have the unaudited financials through January 31<sup>st</sup>. There's no action required on these. If you have any questions, we can discuss those. Looks like we're tracking some expenses that are due to developer. In the event we issued bonds, there's some expenses that are being tracked, but other than that, there is really not a lot there.

### **ii. Ratification of Funding Requests #58-64**

Mr. Flint: Under ratification of funding requests you have funding requests #58-#64. These were submitted to the developer under the Developer Funding Agreement and we're just asking the Board to ratify those.

On MOTION by Mr. Franklin, seconded by Mr. Alexander, with all in favor, Funding Requests #58-#64, were ratified.
---

## **EIGHTH ORDER OF BUSINESS**

### **Supervisors' Requests**

Mr. Flint: Any Supervisor's requests or other business the Board would like to discuss?

March 11, 2025

Westwood/OCC CDD

**NINTH ORDER OF BUSINESS**

**Adjournment**

Mr. Flint: Is there a motion to adjourn the meeting?

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

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

the 'information' and 'communication' fields. The 'information' field is defined as:

...the study of the processes of information production, distribution, access, use and evaluation, and the study of the social, cultural, economic and political contexts in which these processes take place. (p. 10)

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...the study of the processes of communication production, distribution, access, use and evaluation, and the study of the social, cultural, economic and political contexts in which these processes take place. (p. 10)

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

The Audit Committee meeting of the Westwood/OCC Community Development District was held Tuesday, **March 11, 2025**, at 10:00 a.m. at the Offices of GMS-CF, LLC, 219 E. Livingston Street, Orlando, Florida.

Present for the Audit Committee were:

Duane “Rocky” Owen  
Nathan Alexander  
Thomas Franklin  
Andrew Gorrill *by phone*

Also present were:

George Flint  
Kubra Metin *by phone*

District Manager, GMS  
District Counsel, Kutak Rock

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Flint called the meeting to order and called the roll.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. Flint: Next is public comment period and we just have the Board and staff here.

**THIRD ORDER OF BUSINESS**

**Audit Services**

**A. Approval of Request for Proposals and Selection Criteria**

Mr. Flint: Under auditing services, you have approval of the request for proposals and selection criteria. These are the standard instructions that we’ve used in the past. We’re asking that the responses be submitted by Tuesday, April 8<sup>th</sup>. This will give us time to have them on the June agenda. We’re asking for five years of pricing and the selection criteria that’s included are the standard ones that you’ve seen in the past. They’re all evenly weighted at 20 points each. You do

have the ability to exclude price if you want to make the selection solely on qualifications, but we would recommend you do include price, but you do have the option of excluding it. Any questions on the instructions or the selection criteria? If not, is there a motion to approve it?

On MOTION by Mr. Owen, seconded by Mr. Franklin, with all in favor, the Request for Proposals and Selection Criteria, was approved.

**B. Approval of Notice of Request for Proposals for Audit Services**

Mr. Flint: You have approval of the notice of the RFP, and this is the notice that will be advertised in the Orlando Sentinel. We'll also send it out to the handful of firms that primarily provide these services.

On MOTION by Mr. Franklin, seconded by Mr. Owen, with all in favor, the Notice of Request for Proposals for Audit Services, was approved.

**C. Public Announcement of Opportunity to Provide Audit Services**

Mr. Flint: We'll announce the opportunity for any qualified auditing firms to provide a proposal for auditing services in accordance with the notice and criteria.

**FOURTH ORDER OF BUSINESS**

**Adjournment**

Mr. Flint: If there's nothing else from the audit committee, is there a motion to adjourn?

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

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

# SECTION 5

# SECTION A

## RESOLUTION 2025-04

### THE ANNUAL APPROPRIATION RESOLUTION OF THE WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2025, submitted to the Board of Supervisors (“**Board**”) of the Westwood/OCC Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“**Fiscal Year 2025/2026**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

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

#### SECTION 1. BUDGET

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

- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Westwood/OCC Community Development District for the Fiscal Year Ending September 30, 2026."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

There is hereby appropriated out of the revenues of the District for Fiscal Year 2025/2026, the sum of \$\_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL ALL FUNDS \$

### SECTION 3. BUDGET AMENDMENTS

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

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

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

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

**PASSED AND ADOPTED THIS 10<sup>TH</sup> DAY OF JUNE, 2025.**

ATTEST:

**WESTWOOD/OCC COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

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

**Exhibit A:** Fiscal Year 2025/2026 Budget

## **Exhibit A**

Fiscal Year 2025/2026 Budget



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

***Proposed Budget***  
***FY2026***



# Table of Contents

**1** General Fund

**2-4** General Fund Narrative

# Westwood/OCC

## Community Development District

### Proposed Budget General Fund

Description	Adopted Budget FY2025	Actuals Thru 4/30/25	Projected Next 5 Months	Projected Thru 9/30/25	Proposed Budget FY2026
<b><u>Revenues</u></b>					
Developer Contributions	\$ 96,537	\$ 26,104	\$ 38,532	\$ 64,637	\$ 98,312
<b>Total Revenues</b>	<b>\$ 96,537</b>	<b>\$ 26,104</b>	<b>\$ 38,532</b>	<b>\$ 64,637</b>	<b>\$ 98,312</b>
<b><u>Expenditures</u></b>					
<i><u>Administrative</u></i>					
Supervisor Fees	\$ 12,000	\$ 1,400	\$ 1,600	\$ 3,000	\$ 12,000
FICA Expense	\$ 918	\$ 77	\$ 92	\$ 168	\$ 918
Engineering	\$ 12,000	\$ -	\$ 5,000	\$ 5,000	\$ 12,000
Attorney	\$ 25,000	\$ 534	\$ 10,417	\$ 10,950	\$ 25,000
Annual Audit	\$ 3,200	\$ 3,200	\$ 3,200	\$ 6,400	\$ 3,200
Management Fees	\$ 26,250	\$ 15,313	\$ 10,938	\$ 26,250	\$ 26,250
Information Technology	\$ 840	\$ 490	\$ 350	\$ 840	\$ 840
Website Maintenance	\$ 420	\$ 245	\$ 175	\$ 420	\$ 420
Telephone	\$ 300	\$ -	\$ 125	\$ 125	\$ 300
Postage	\$ 1,000	\$ 5	\$ 417	\$ 422	\$ 1,000
Printing & Binding	\$ 1,000	\$ 2	\$ 417	\$ 418	\$ 1,000
Insurance	\$ 6,684	\$ 6,319	\$ -	\$ 6,319	\$ 8,459
Legal Advertising	\$ 5,000	\$ 1,046	\$ 2,083	\$ 3,130	\$ 5,000
Other Current Charges	\$ 1,600	\$ 290	\$ 667	\$ 957	\$ 1,600
Office Supplies	\$ 150	\$ 0	\$ 63	\$ 63	\$ 150
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total Expenditures</b>	<b>\$ 96,537</b>	<b>\$ 29,095</b>	<b>\$ 35,542</b>	<b>\$ 64,637</b>	<b>\$ 98,312</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ (2,991)</b>	<b>\$ 2,991</b>	<b>\$ -</b>	<b>\$ -</b>

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

**REVENUES:**

*Developer Contributions*

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

---

**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 VI

**WESTWOOD/OCC COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2025/2026 FUNDING AGREEMENT**

This agreement ("**Agreement**") is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2025, by and between:

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

**DCS REAL ESTATE INVESTMENTS, VI, LLC**, a Florida LLC and a landowner in the District ("**Developer**") with an address of 505 South Flagler Drive, Suite 900, West Palm Beach, Florida 33401.

**RECITALS**

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

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

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

**WHEREAS**, the District is adopting its general fund budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**Fiscal Year 2025/2026 Budget**"); and

**WHEREAS**, this Fiscal Year 2025/2026 Budget, which both parties recognize may be amended from time to time in the sole discretion of the District, is attached hereto and incorporated herein by reference as **Exhibit B**; and

**WHEREAS**, the District has the option of levying non-ad valorem assessments on all land, including the Property, that will benefit from the activities, operations and services set forth in the Fiscal Year 2025/2026 Budget, or utilizing such other revenue sources as may be available to it; and

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



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

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

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

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

1. **FUNDING.** The Developer agrees to make available to the District the monies necessary for the operation of the District as called for in the budget attached hereto as **Exhibit B**, as may be amended from time to time in the District's sole discretion, within fifteen (15) days of written request by the District. Amendments to the Fiscal Year 2025/2026 Budget as shown on **Exhibit B** adopted by the District at a duly noticed meeting shall have the effect of amending this Agreement without further action of the parties. Funds provided hereunder shall be placed in the District's general checking account. These payments are made by the Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District.

2. **CONTINUING LIEN.** District shall have the right to file a continuing lien upon the Property described in **Exhibit A** for all payments due and owing under the terms of this Agreement and for interest thereon, and for reasonable attorneys' fees, paralegals' fees, expenses and court costs incurred by the District incident to the collection of funds under this Agreement or for enforcement this lien, and all sums advanced and paid by the District for taxes and payment on account of superior interests, liens and encumbrances in order to preserve and protect the District's lien. The lien shall be effective as of the date and time of the recording of a "Notice of Lien for Fiscal Year 2025/2026 Budget" in the public records of Orange County, Florida ("**County**"), stating among other things, the description of the real property and the amount due as of the recording of the Notice, and the existence of this Agreement. The District Manager, in its sole discretion, is hereby authorized by the District to file the Notice of Lien for Fiscal Year 2025/2026 Budget on behalf of the District, without the need of further Board action authorizing or directing such filing. At the District Manager's direction, the District may also bring an action at law against the record title holder to the Property to pay the amount due under this Agreement, or may foreclose the lien against the Property in any manner authorized by law. The District may partially release any filed lien for portions of the Property subject to a plat if and when the Developer has demonstrated, in the District's sole discretion, such release will not

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

**3. ALTERNATIVE COLLECTION METHODS.**

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

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

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

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

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

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

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

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

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

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

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

Attest:

**WESTWOOD/OCC COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

**DCS REAL ESTATE INVESTMENTS, VI, LLC,**  
a Florida LLC

\_\_\_\_\_  
Witness

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

**EXHIBIT A:**     Property Description  
**EXHIBIT B:**     Fiscal Year 2025/2026 Budget

**EXHIBIT A**  
**Property Description**

WESTWOOD  
PART OF LOT 2  
CS# 18-134

**DESCRIPTION:**

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

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

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

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

**EXHIBIT B**

Fiscal Year 2025/2026 Budget

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

***Proposed Budget***  
***FY2026***



# Table of Contents

**1** General Fund

**2-4** General Fund Narrative



# Westwood/OCC

## Community Development District

### Proposed Budget General Fund

Description	Adopted Budget FY2025	Actuals Thru 4/30/25	Projected Next 5 Months	Projected Thru 9/30/25	Proposed Budget FY2026
<b><u>Revenues</u></b>					
Developer Contributions	\$ 96,537	\$ 26,104	\$ 38,532	\$ 64,637	\$ 98,312
<b>Total Revenues</b>	<b>\$ 96,537</b>	<b>\$ 26,104</b>	<b>\$ 38,532</b>	<b>\$ 64,637</b>	<b>\$ 98,312</b>
<b><u>Expenditures</u></b>					
<i><u>Administrative</u></i>					
Supervisor Fees	\$ 12,000	\$ 1,400	\$ 1,600	\$ 3,000	\$ 12,000
FICA Expense	\$ 918	\$ 77	\$ 92	\$ 168	\$ 918
Engineering	\$ 12,000	\$ -	\$ 5,000	\$ 5,000	\$ 12,000
Attorney	\$ 25,000	\$ 534	\$ 10,417	\$ 10,950	\$ 25,000
Annual Audit	\$ 3,200	\$ 3,200	\$ 3,200	\$ 6,400	\$ 3,200
Management Fees	\$ 26,250	\$ 15,313	\$ 10,938	\$ 26,250	\$ 26,250
Information Technology	\$ 840	\$ 490	\$ 350	\$ 840	\$ 840
Website Maintenance	\$ 420	\$ 245	\$ 175	\$ 420	\$ 420
Telephone	\$ 300	\$ -	\$ 125	\$ 125	\$ 300
Postage	\$ 1,000	\$ 5	\$ 417	\$ 422	\$ 1,000
Printing & Binding	\$ 1,000	\$ 2	\$ 417	\$ 418	\$ 1,000
Insurance	\$ 6,684	\$ 6,319	\$ -	\$ 6,319	\$ 8,459
Legal Advertising	\$ 5,000	\$ 1,046	\$ 2,083	\$ 3,130	\$ 5,000
Other Current Charges	\$ 1,600	\$ 290	\$ 667	\$ 957	\$ 1,600
Office Supplies	\$ 150	\$ 0	\$ 63	\$ 63	\$ 150
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total Expenditures</b>	<b>\$ 96,537</b>	<b>\$ 29,095</b>	<b>\$ 35,542</b>	<b>\$ 64,637</b>	<b>\$ 98,312</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ (2,991)</b>	<b>\$ 2,991</b>	<b>\$ -</b>	<b>\$ -</b>

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

**REVENUES:**

*Developer Contributions*

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

---

**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 VII

# SECTION C

# SECTION 1

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

***Unaudited Financial Reporting***  
***April 30, 2025***





# 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**  
**April 30, 2025**

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>			
<u>Cash:</u>			
Operating Account	\$ 5,552	\$ -	\$ 5,552
Due From Developer	\$ 2,552	\$ -	\$ 2,552
<b>Total Assets</b>	<b>\$ 8,105</b>	<b>\$ -</b>	<b>\$ 8,105</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 5,495	\$ -	\$ 5,495
Due to Developer	\$ -	\$ 10,479	\$ 10,479
<b>Total Liabilities</b>	<b>\$ 5,495</b>	<b>\$ 10,479</b>	<b>\$ 15,974</b>
<b>Fund Balances:</b>			
Unassigned	\$ 2,609	\$ (10,479)	\$ (7,870)
<b>Total Fund Balances</b>	<b>\$ 2,609</b>	<b>\$ (10,479)</b>	<b>\$ (7,870)</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 8,105</b>	<b>\$ -</b>	<b>\$ 8,105</b>

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

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/25	Thru 04/30/25	Variance
<b><u>Revenues</u></b>				
Developer Contributions	\$ 96,537	\$ 26,104	\$ 26,104	\$ -
<b>Total Revenues</b>	<b>\$ 96,537</b>	<b>\$ 26,104</b>	<b>\$ 26,104</b>	<b>\$ -</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 12,000	\$ 7,000	\$ 1,400	\$ 5,600
FICA Expense	\$ 918	\$ 536	\$ 77	\$ 459
Engineering	\$ 12,000	\$ 7,000	\$ -	\$ 7,000
Attorney	\$ 25,000	\$ 14,583	\$ 534	\$ 14,050
Annual Audit	\$ 3,200	\$ 3,200	\$ 3,200	\$ -
Management Fees	\$ 26,250	\$ 15,313	\$ 15,313	\$ -
Information Technology	\$ 840	\$ 490	\$ 490	\$ -
Website Maintenance	\$ 420	\$ 245	\$ 245	\$ -
Telephone	\$ 300	\$ 175	\$ -	\$ 175
Postage	\$ 1,000	\$ 583	\$ 5	\$ 578
Printing & Binding	\$ 1,000	\$ 583	\$ 2	\$ 582
Insurance	\$ 6,684	\$ 6,684	\$ 6,319	\$ 365
Legal Advertising	\$ 5,000	\$ 2,917	\$ 1,046	\$ 1,870
Other Current Charges	\$ 1,600	\$ 933	\$ 290	\$ 643
Office Supplies	\$ 150	\$ 88	\$ 0	\$ 87
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total Expenditures</b>	<b>\$ 96,537</b>	<b>\$ 60,505</b>	<b>\$ 29,095</b>	<b>\$ 31,409</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ (2,991)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 5,600</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 2,609</b>	

**Westwood/OCC**  
**Community Development District**  
**Capital Projects Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/25	Thru 04/30/25	Variance
<b><u>Revenues:</u></b>				
Developer Advances	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Expenditures:</u></b>				
Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ (10,479)</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ (10,479)</b>	

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

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b><u>Revenues</u></b>													
Developer Contributions	\$ 7,563	\$ 3,082	\$ -	\$ 2,543	\$ 7,787	\$ 2,577	\$ 2,552	\$ -	\$ -	\$ -	\$ -	\$ -	26,104
<b>Total Revenues</b>	<b>\$ 7,563</b>	<b>\$ 3,082</b>	<b>\$ -</b>	<b>\$ 2,543</b>	<b>\$ 7,787</b>	<b>\$ 2,577</b>	<b>\$ 2,552</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>26,104</b>
<b><u>Expenditures:</u></b>													
<b><u>General &amp; Administrative:</u></b>													
Supervisor Fees	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	1,400
FICA Expense	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	77
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	\$ 223	\$ 27	\$ -	\$ -	\$ 284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	534
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,200
Management Fees	\$ 2,188	\$ 2,188	\$ 2,188	\$ 2,188	\$ 2,188	\$ 2,188	\$ 2,188	\$ -	\$ -	\$ -	\$ -	\$ -	15,313
Information Technology	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	490
Website Maintenance	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	245
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage	\$ 1	\$ 0	\$ 1	\$ -	\$ 2	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	5
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	2
Insurance	\$ 6,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,319
Legal Advertising	\$ 789	\$ -	\$ -	\$ -	\$ -	\$ 257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,046
Other Current Charges	\$ 40	\$ 40	\$ 41	\$ 40	\$ 43	\$ 43	\$ 43	\$ -	\$ -	\$ -	\$ -	\$ -	290
Office Supplies	\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	0
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
<b>Total Expenditures</b>	<b>\$ 10,470</b>	<b>\$ 2,360</b>	<b>\$ 2,335</b>	<b>\$ 2,333</b>	<b>\$ 5,821</b>	<b>\$ 2,593</b>	<b>\$ 3,184</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>29,095</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (2,907)</b>	<b>\$ 722</b>	<b>\$ (2,335)</b>	<b>\$ 211</b>	<b>\$ 1,966</b>	<b>\$ (16)</b>	<b>\$ (632)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(2,991)</b>

## SECTION 2

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

**Funding Request #65**  
**March 25, 2025**

Bill to: DCS Real Estate Investments VI, LLC

**General Fund**  
**FY2025**

<hr/>			
1	<b>Governmental Management Services</b>		
	Invoice #68 - Management Fees - March 2025	\$	2,292.50
2	<b>Kutak Rock</b>		
	Invoice #3539234 - General Counsel - February 2025	\$	284.00
<hr/>			
		<b>Total:</b>	<b>\$ 2,576.50</b>
<hr/>			

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 #:** 68**Invoice Date:** 3/1/25

**Due Date: 3/1/25**

**Case:**

**P.O. Number:**

**Bill To:**

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

[illegible]



**RECEIVED**

**By GMS at 9:11 am, Mar 21, 2025**

**KUTAK ROCK LLP**

**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

March 19, 2025

**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. 3539234

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. 3539234

23123-1

Re: General Counsel

For Professional Legal Services Rendered

02/04/25	M. Eckert	0.30	132.00	Review draft audit
02/06/25	M. Eckert	0.10	44.00	Respond to auditor request
02/10/25	M. Eckert	0.10	44.00	Respond to auditor request
02/11/25	P. Avrett	0.40	64.00	Coordinate response to auditor letter

TOTAL HOURS 0.90

TOTAL FOR SERVICES RENDERED \$284.00

TOTAL CURRENT AMOUNT DUE \$284.00



**Westwood/OCC**  
Community Development District

Funding Request #66  
April 15, 2025

Bill to: DCS Real Estate Investments VI, LLC

General Fund  
FY2025

<hr/>			
1	<b>Governmental Management Services</b>		
	Invoice #69 - Management Fees - April 2025	\$	2,295.44
2	<b>Orlando Sentinel Media Group</b>		
	Invoice #114181745000 - Legal Advertising - March 2025	\$	256.93
<hr/>			
		<b>Total:</b>	<b>\$ 2,552.37</b>
<hr/>			

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****Invoice #:** 69**Invoice Date:** 4/1/25**Due Date:** 4/1/25**Case:****P.O. Number:****Bill To:**

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

Description	Hours/Qty	Rate	Amount
Management Fees - April 2025		2,187.50	2,187.50
Website Administration - April 2025		35.00	35.00
Information Technology - April 2025		70.00	70.00
Office Supplies		0.06	0.06
Postage		1.38	1.38
Copies		1.50	1.50
		<b>Total</b>	<b>\$2,295.44</b>
		<b>Payments/Credits</b>	<b>\$0.00</b>
		<b>Balance Due</b>	<b>\$2,295.44</b>

## Invoice & Summary

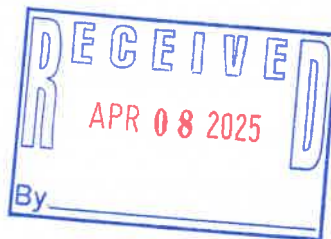
Billed Account Name: Westwood/Occ Cdd  
Billed Account Number: CU80057447  
Invoice Number: 114181745000  
Amount: \$256.93  
Billing Period: 03/01/25 - 03/31/25  
Due Date: 04/30/25

# INVOICE/SUMMARY

Page 1 of 2

## Invoice & Summary Details

Date	trunc Reference #	Description	Ad Size/ Units	Rate	Gross Amount	Total
<i>Current Activity</i>						
03/18/25	OSC114181745	Classified Listings, Online Public Hearing/Bid/Misc_Legal 7784137				256.93
<b>Total Current Advertising</b>						<b>256.93</b>



**Total: \$256.93**

## Account Summary

Current	1-30	31-60	61-90	91+	Unapplied Amount
256.93	0.00	0.00	0.00	0.00	0.00

Please detach and return this portion with your payment.

## Remittance Section

Billed Period: 03/01/25 - 03/31/25  
Billed Account Name: Westwood/Occ Cdd  
Billed Account Number: CU80057447  
Invoice Number: 114181745000

Return Service Requested

0598000701 PRESORT 701 1 MB 0.617 P1C4 <B>



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



Published Daily in  
Orange, Seminole, Lake, Osceola & Volusia Counties, 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 11120-Advertisement for Bid  
Was published in said newspaper by print in  
the issues of, or by publication on the  
newspaper's website, if authorized on Mar  
18, 2025.

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



Signature of Affiant

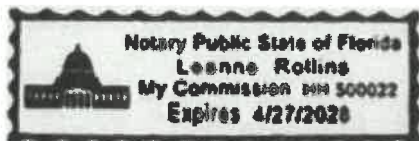
**Rose Williams**

Name of Affiant

Sworn to and subscribed before me on this 19 day of March, 2025,  
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

7784137

**WESTWOOD/OCC COMMUNITY DEVELOPMENT  
DISTRICT REQUEST FOR PROPOSALS FOR  
ANNUAL AUDIT SERVICES**

The Westwood/OCC Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2025, with an option for four (4) additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Orange County, Florida and has a general administrative operating fund.

Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida law and particularly section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) original hard copy and one (1) electronic copy of their proposal to Governmental Management Services - Central Florida, LLC, District Manager, 219 East Livingston Street, Orlando, Florida 32801, in an envelope marked on the outside "Auditing Services - Westwood/OCC Community Development District."

Proposals must be received by 5:00 PM on Tuesday, April 8, 2025, at the office address listed above. Proposals received after this time will not be eligible for consideration. Please direct all questions regarding this Notice to the District Manager who can be reached at (407) 841-5524.

George Flint  
Governmental Management Services -  
Central Florida, LLC  
District Manager  
3/18/2025 7784137

7784137

## SECTION 3





April 18, 2025

George Flint, District Manager  
Westwood/OCC CDD  
Governmental Management Services  
219 East Livingston Street  
Orlando, FL 32801

To whom it may concern,

Per the requirements of Chapter 190.006, Florida Statutes, the Orange County Supervisor of Elections Office Mapping Department has determined the number of registered voters in the district as of April 15, 2025. Our research is based on the most recent legal description provided to us by the District Office.

As of **April 15, 2025**, there are **0** **registered voter(s)** in the **Westwood/OCC CDD**.

A map and list of addresses can be provided upon request. Please contact the Mapping Department at 407-254-6554 with any questions.

Sincerely,

Mapping Department  
Orange County Supervisor of Elections  
Phone: 407-254-6554  
119 W. Kaley Street  
Orlando, FL 32806  
[soemapping@ocfelections.gov](mailto:soemapping@ocfelections.gov)

## SECTION 4

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

The Board of Supervisors of the *Westwood/OCC Community Development District* will hold its regularly scheduled public meetings for the **Fiscal Year 2026** 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:

**November 11, 2025**

**March 10, 2026**

**June 9, 2026**

**August 11, 2026**

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

# SECTION 5

# **Westwood/OCC Community Development District Performance Measures/Standards & Annual Reporting Form**

**October 1, 2025 – September 30, 2026**

## **1. Community Communication and Engagement**

### **Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of three board meetings were held during the Fiscal Year.

**Achieved:** Yes ☐ No ☐

### **Goal 1.2: Notice of Meetings Compliance**

**Objective:** Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes ☐ No ☐

### **Goal 1.3: Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes ☐ No ☐

## **2. Financial Transparency and Accountability**

### **Goal 2.1: Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

**Standard:** 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes ☐ No ☐

### **Goal 2.2: Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

**Standard:** CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes ☐ No ☐

### **Goal 2.3: Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes ☐ No ☐

Chair/Vice Chair: \_\_\_\_\_

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

Print Name: \_\_\_\_\_

Westwood/OCC Community Development District

District Manager: \_\_\_\_\_

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

Print Name: \_\_\_\_\_

Westwood/OCC Community Development District