

# **WESTWOOD OF PASCO**

**COMMUNITY DEVELOPMENT  
DISTRICT**

**January 17, 2025**

**BOARD OF SUPERVISORS  
SPECIAL MEETING  
AGENDA**

**WESTWOOD OF PASCO**  
**COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA**  
**LETTER**

# Westwood of Pasco Community Development District

## OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

January 10, 2025

### ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

Board of Supervisors

Westwood of Pasco Community Development District

Dear Board Members:

The Board of Supervisors of the Westwood of Pasco Community Development District will hold a Special Meeting on January 17, 2025 at 9:00 a.m., or as soon thereafter as the matter may be heard, at Tampa Civil Design, LLC, 17937 Hunting Bow Circle, Lutz, Florida 33558. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Administration of Oath of Office to Elected Supervisors [Ethen Broadwater - Seat 3, Ann Mize - Seat 4, Michelle Guerrier - Seat 5] *(the following will be provided in a separate package)*
  - A. Required Ethics Training and Disclosure Filing
    - Sample Form 1 2023/Instructions
  - B. Membership, Obligations and Responsibilities
  - C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
  - D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers
4. Consideration of Resolution 2025-04, Canvassing and Certifying the Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date
5. Administration of Oath of Office to Angela Mathews [Seat 2]
6. Consideration of Resolution 2025-01, Electing and Removing Officers of the District and Providing for an Effective Date
7. Consider Termination of Field Operations Manager Services with Access Management

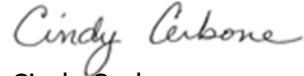
8. Consideration of Field Operations Agreement
9. Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2023, Prepared by Berger, Toombs, Elam, Gaines & Frank
  - A. Consideration of Resolution 2025-05, Hereby Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2023
10. Consideration of Resolution 2025-03, Designating the Location of the Local District Records Office and Providing an Effective Date
11. Ratification of Suncoast Pool Service Agreement for Pool Cleaning Services
12. Discussion: Towing Agreement
13. Acceptance of Unaudited Financial Statements as of November 30, 2024
14. Approval of Minutes
  - A. October 23, 2024 Public Hearing and Regular Meeting
  - B. November 5, 2024 Landowners' Meeting
15. Staff Reports
  - A. District Counsel: *Kutak Rock LLP*
  - B. District Engineer: *Tampa Civil Design, LLC*
  - C. District Manager: *Wrathell, Hunt and Associates, LLC*
    - UPCOMING MEETINGS
      - January 22, 2025 at 9:00 AM
      - February 26, 2025 at 9:00 AM
    - QUORUM CHECK
 

SEAT 1	RYAN ZOOK	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	ANGELA MATHEWS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	ETHEN BROADWATER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	ANNE MIZE	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	MICHELLE GUERRIER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
16. Board Members' Comments/Requests
17. Public Comments

18. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (561) 346-5294 or Andrew Kantarzhi at (415) 516-2161.

Sincerely,



Cindy Cerbone  
District Manager

**FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE**

**CALL-IN NUMBER: 1-888-354-0094**

**PARTICIPANT PASSCODE: 867 327 4756**

# **WESTWOOD OF PASCO**

## **COMMUNITY DEVELOPMENT DISTRICT**

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## RESOLUTION 2025-04

### A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTWOOD OF PASCO COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), *FLORIDA STATUTES*, AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the Westwood of Pasco Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Pasco County, Florida; and

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

**WHEREAS**, such landowners meeting was held at which the below recited persons were duly elected by virtue of the votes cast in their favor; and

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

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

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

BOARD OF SUPERVISORS	SEAT	VOTES
Ethen Broadwater	Seat 3	249 Votes
Anne Mize	Seat 4	250 Votes
Michelle Guerrier	Seat 5	250 Votes

2. **TERMS.** In accordance with Section 190.006(2), *Florida Statutes*, and by virtue of the number of votes cast for the Supervisors, the above-named persons are declared to have been elected for the following term of office:

BOARD OF SUPERVISORS	SEAT	TERM OF OFFICE
Ethen Broadwater	Seat 3	2-Year Term
Anne Mize	Seat 4	4-Year Term
Michelle Guerrier	Seat 5	4-Year Term

3. **EFFECTIVE DATE.** This resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 17<sup>th</sup> day of January, 2025

Attest:

**WESTWOOD OF PASCO COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

---

Chair/Vice Chair, Board of Supervisors



# **WESTWOOD OF PASCO**

## **COMMUNITY DEVELOPMENT DISTRICT**

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**RESOLUTION 2025-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
WESTWOOD OF PASCO COMMUNITY DEVELOPMENT DISTRICT  
ELECTING AND REMOVING OFFICERS OF THE DISTRICT AND  
PROVIDING FOR AN EFFECTIVE DATE.**

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

**WHEREAS**, the District’s Board of Supervisors desires to elect and remove Officers of the District.

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

**SECTION 1.** The following is/are elected as Officer(s) of the District effective January 17, 2025:

\_\_\_\_\_ is elected Chair  
\_\_\_\_\_ is elected Vice Chair  
\_\_\_\_\_ is elected Assistant Secretary  
\_\_\_\_\_ is elected Assistant Secretary  
\_\_\_\_\_ is elected Assistant Secretary

**SECTION 2.** The following Officer(s) shall be removed as Officer(s) as of January 17, 2025:

\_\_\_\_\_

**SECTION 3.** The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell is Secretary

Cindy Cerbone is Assistant Secretary

Andrew Kantarzi is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

**PASSED AND ADOPTED THIS 17TH DAY OF JANUARY, 2025.**

ATTEST:

**WESTWOOD OF PASCO COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

# **WESTWOOD OF PASCO**

## **COMMUNITY DEVELOPMENT DISTRICT**

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**Westwood of Pasco Community Development District**  
**OFFICE OF THE DISTRICT MANAGER**  
**2300 Glades Road, Suite 410W • Boca Raton, Florida 33431**  
**Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013**

January 17, 2025

**Via Email and First Class Mail**

Access Management  
1170 Celebration Blvd., Suite 202  
Celebration, Florida 34747  
Email: [tbrown@accessdifference.com](mailto:tbrown@accessdifference.com)

Re: Westwood of Pasco Community Development District ("District")  
*Notice of Termination – Field Operations Agreement*

To Whom It May Concern:

Pursuant to Section 4 of the *Field Operations Agreement*, dated August 1, 2023 (the "Agreement"), and in accordance with the decision made by the Board of Supervisors of the District on January 17, 2025, at its duly noticed public meeting, please accept this 30-day written notice of termination of the Agreement, without cause. Services being provided pursuant to the Agreement shall cease February 12, 2025. Please note that the District expects your company to provide services in accordance with the terms of the Agreement through February 12, 2025.

The District appreciates the services your company has provided and wishes you the best. Should you have any questions, please contact me at (561) 571-0010 or [cerbonec@whhassociates.com](mailto:cerbonec@whhassociates.com).

Sincerely,

Cindy Cerbone  
District Manager

cc: Ryan Dugan, District Counsel  
Ryan Zook, Board of Supervisors

# **WESTWOOD OF PASCO**

## **COMMUNITY DEVELOPMENT DISTRICT**

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**Westwood of Pasco Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2023**

**Westwood of Pasco Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2023**

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

## REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors  
Westwood of Pasco Community Development District  
Pasco County, Florida

### Report on Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of the governmental activities and each major fund of Westwood of Pasco Community Development District (the "District"), as of and for the year ended September 30, 2023, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Westwood of Pasco Community Development District as of September 30, 2023, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

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

#### *Responsibilities of Management for the Financial Statements*

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



To the Board of Supervisors  
Westwood of Pasco Community Development District

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

### ***Auditor's Responsibility for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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



To the Board of Supervisors  
Westwood of Pasco Community Development District

### ***Required Supplementary Information***

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated December 13, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Westwood of Pasco Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

December 13, 2024

**Westwood of Pasco Community Development District**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Fiscal Year Ended September 30, 2023**

Management's discussion and analysis of Westwood of Pasco Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by developer contributions.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government and debt service.

*Fund financial statements* present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Westwood of Pasco Community Development District**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Fiscal Year Ended September 30, 2023**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

*Fund financial statements* include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliations are provided from the *fund financial statements* to the *government-wide financial statements*.

*Notes to financial statements* provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

**Financial Highlights**

The following are the highlights of financial activity for the fiscal year ended September 30, 2023.

- ◆ The District's liabilities exceeded assets by \$(231,823) (net position). Unrestricted net position was \$(231,823).
- ◆ Governmental activities revenues totaled \$56,063, while governmental activities expenses totaled \$287,886.

**Westwood of Pasco Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Fiscal Year Ended September 30, 2023**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

**Net Position**

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
Current assets	\$ 24,551	\$ 1,341 *
Restricted assets	173,881	-
Capital assets	3,383,467	-
Total Assets	<u>3,581,899</u>	<u>1,341</u>
Current liabilities	113,857	1,341 *
Non-current liabilities	3,699,865	-
Total Liabilities	<u>3,813,722</u>	<u>1,341</u>
Net Position		
Unrestricted	<u>\$ (231,823)</u>	<u>\$ - *</u>

\*Unaudited

This is the initial full year of operations. The District issued long-term debt and initiated a construction project.

**Westwood of Pasco Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Fiscal Year Ended September 30, 2023**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District (Continued)**

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

**Change In Net Position**

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
Program Revenues		
Contributions	\$ 55,898	\$ 1,341 *
Investment income	165	-
Total Revenues	<u>56,063</u>	<u>1,341</u>
Expenses		
General government	57,900	1,341 *
Interest and other charges	<u>229,986</u>	<u>-</u>
Total Expenses	<u>287,886</u>	<u>1,341</u>
Change in Net Position	(231,823)	-
Net Position - Beginning of Year	<u>-</u>	<u>-</u>
Net Position - End of Year	<u>\$ (231,823)</u>	<u>\$ -</u>

\*Unaudited

This is the initial full year of operations.

**Westwood of Pasco Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Fiscal Year Ended September 30, 2023**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2023 and 2022.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Construction in progress	<u>\$ 3,383,467</u>	<u>\$ -</u>

The activity for the year includes additions to construction in progress of \$3,383,467.

**General Fund Budgetary Highlights**

Actual expenditures were less than the final budget because there were less management and legal fee expenditures than were anticipated.

The September 30, 2023 budget was not amended.

**Debt Management**

Governmental Activities debt includes the following:

- In August 2023, the District issued \$3,775,000 Series 2023 Capital Improvement Revenue Bonds. These bonds were issued to provide funds for the Series 2023 Project. The balance outstanding at September 30, 2023 was \$3,775,000.

**Economic Factors and Next Year's Budget**

Westwood of Pasco Community Development District will continue the Series 2023 project in the next fiscal year. The District cannot determine the effect on operations or financial position at this time.



**Westwood of Pasco Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Fiscal Year Ended September 30, 2023**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Request for Information**

The financial report is designed to provide a general overview of Westwood of Pasco Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Westwood of Pasco Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

**Westwood of Pasco Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2023**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 5,069
Due from developer	19,482
Total Current Assets	<u>24,551</u>
Non-current Assets	
Restricted assets	
Investments	173,881
Capital assets, not being depreciated	
Construction in progress	3,383,467
Total Non-current Assets	<u>3,557,348</u>
Total Assets	<u>3,581,899</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	20,553
Due to developer	17,813
Accrued interest payable	20,491
Bonds payable	55,000
Total Current Liabilities	<u>113,857</u>
Non-current Liabilities	
Bonds payable, net	3,699,865
Total Liabilities	<u>3,813,722</u>
<b>NET POSITION</b>	
Unrestricted	<u><u>\$ (231,823)</u></u>

See accompanying notes to financial statements.

**Westwood of Pasco Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended September 30, 2023**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues Operating Contributions</b>	<b>Net (Expenses) Revenues and Changes in Net Position Governmental Activities</b>
Governmental Activities			
General government	\$ (57,900)	\$ 55,898	\$ (2,002)
Interest and other charges	(229,986)	-	(229,986)
Total Governmental Activities	<u>\$ (287,886)</u>	<u>\$ 55,898</u>	<u>(231,988)</u>
	General Revenues		
	Investment income		<u>165</u>
	Change in Net Position		(231,823)
	Net Position - October 1, 2022		-
	Net Position - September 30, 2023		<u><u>\$ (231,823)</u></u>

See accompanying notes to financial statements.

**Westwood of Pasco Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2023**

	General	Debt Service	Capital Projects	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 5,069	\$ -	\$ -	\$ 5,069
Due from developer	18,607	-	875	19,482
Restricted Assets				
Investments	-	173,881	-	173,881
Total Assets	<u>\$ 23,676</u>	<u>\$ 173,881</u>	<u>\$ 875</u>	<u>\$ 198,432</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	\$ 19,678	\$ -	\$ 875	\$ 20,553
Due to developer	6,000	10,938	875	17,813
Total Liabilities	<u>25,678</u>	<u>10,938</u>	<u>1,750</u>	<u>38,366</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenues	<u>2,360</u>	<u>-</u>	<u>-</u>	<u>2,360</u>
<b>FUND BALANCES</b>				
Restricted				
Debt service	-	162,943	-	162,943
Unassigned	(4,362)	-	(875)	(5,237)
Total Fund Balances	<u>(4,362)</u>	<u>162,943</u>	<u>(875)</u>	<u>157,706</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u>\$ 23,676</u>	 <u>\$ 173,881</u>	 <u>\$ 875</u>	 <u>\$ 198,432</u>

See accompanying notes to financial statements.

**Westwood of Pasco Community Development District**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**September 30, 2023**

Total Governmental Fund Balances	\$ 157,706
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, construction in progress, used in governmental activities are not current financial resources and therefore, are not reported at the fund level.	3,383,467
Long-term liabilities, including bonds payable, \$(3,775,000), net of bond discount, net, \$20,135, are not due and payable in the current period and therefore, are not reported at the fund level.	(3,754,865)
Unavailable revenues are recognized as deferred inflows of resources at the fund level, however, revenues are recognized when earned at the government-wide level.	2,360
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the governmental fund level.	<u>(20,491)</u>
Net Position of Governmental Activities	<u><u>\$ (231,823)</u></u>

See accompanying notes to financial statements.

**Westwood of Pasco Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended September 30, 2023**

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Developer contributions	\$ 54,879	\$ -	\$ -	\$ 54,879
Investment income	-	165	-	165
Total Revenues	<u>54,879</u>	<u>165</u>	<u>-</u>	<u>55,044</u>
Expenditures				
Current				
General government	57,900	-	-	57,900
Capital outlay	-	-	3,383,467	3,383,467
Debt service				
Other	-	209,438	-	209,438
Total Expenditures	<u>57,900</u>	<u>209,438</u>	<u>3,383,467</u>	<u>3,650,805</u>
Excess of revenues over/(under) expenditures	<u>(3,021)</u>	<u>(209,273)</u>	<u>(3,383,467)</u>	<u>(3,595,761)</u>
Other Financing Sources/(Uses)				
Issuance of long-term debt	-	392,408	3,382,592	3,775,000
Bond discount	-	(20,192)	-	(20,192)
Total Other Financing Sources/(Uses)	<u>-</u>	<u>372,216</u>	<u>3,382,592</u>	<u>3,754,808</u>
Net change in fund balances	(3,021)	162,943	(875)	159,047
Fund Balances - October 1, 2022	<u>(1,341)</u>	<u>-</u>	<u>-</u>	<u>(1,341)</u>
Fund Balances - September 30, 2023	<u>\$ (4,362)</u>	<u>\$ 162,943</u>	<u>\$ (875)</u>	<u>\$ 157,706</u>

See accompanying notes to financial statements.

**Westwood of Pasco Community Development District  
RECONCILIATION OF THE STATEMENT  
OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended September 30, 2023**

Net Change in Fund Balances - Total Governmental Funds	\$ 159,047
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of capital outlay in the current year.	3,383,467
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The issuance of long-term debt, \$(3,775,000), net of bond discount, \$20,192, are recognized as an other financing source/(use) at the fund level, however, at the government-wide level they increase liabilities.	(3,754,808)
--	-------------

Bond discounts are amortized as interest over the life of the debt. This is the amount of the current year amortization.	(57)
--	------

Unavailable revenues are recognized as a deferred inflow of resources at the fund level, however, revenues are recognized when earned at the government-wide level. This is the current year change in unavailable revenues.	1,019
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In the Statement of Activities, interest is accrued on outstanding bonds; whereas at the fund level, interest expenditures are reported when due. This is the change in accrued interest.	(20,491)
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Change in Net Position of Governmental Activities	<u><u>\$ (231,823)</u></u>
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See accompanying notes to financial statements.

**Westwood of Pasco Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND**  
**For the Fiscal Year Ended September 30, 2023**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Revenues				
Developer contributions	<u>\$ 83,432</u>	<u>\$ 83,432</u>	<u>\$ 54,879</u>	<u>\$ (28,553)</u>
Expenditures				
Current				
General government	<u>83,432</u>	<u>83,432</u>	<u>57,900</u>	<u>25,532</u>
Net Change in Fund Balances	-	-	(3,021)	(3,021)
Fund Balances - October 1, 2022	<u>-</u>	<u>-</u>	<u>(1,341)</u>	<u>(1,341)</u>
Fund Balances - September 30, 2023	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (4,362)</u></u>	<u><u>\$ (4,362)</u></u>

See accompanying notes to financial statements.



**Westwood of Pasco Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

**1. Reporting Entity**

The District was established on September 23, 2022, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), and by Ordinance 22-54 of the Board of County Commissioners of Pasco County, Florida, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of Westwood of Pasco Community Development District. The District is governed by a five member Board of Supervisors. All the Supervisors are employed by the Developer. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Westwood of Pasco Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards Board, The Financial Reporting Entity, the District has identified no component units.

**2. Measurement Focus and Basis of Accounting**

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

**Westwood of Pasco Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**a. Government-wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by developer contributions and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

**b. Fund Financial Statements**

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**Westwood of Pasco Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds**

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

**Nonspendable Fund Balance** – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

**Restricted Fund Balance** – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**Assigned Fund Balance** – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

**Unassigned Fund Balance** – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**Fund Balance Spending Hierarchy** – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

**Westwood of Pasco Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter, to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 90 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Westwood of Pasco Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Basis of Presentation (Continued)**

**a. Governmental Major Funds (Continued)**

Debt Service Fund – The Debt Service Fund accounts for the certain preliminary costs associated with the issuance of new debt.

Capital Projects Fund – The Capital Projects Fund accounts for the construction of infrastructure improvements within the District.

**b. Non-current Governmental Assets/Liabilities**

GASB Statement 34 requires that non-current governmental assets, such as land and improvements, and non-current governmental liabilities, such as general obligation bonds and due to developer be reported in the governmental activities column in the government-wide Statement of Net Position.

**4. Assets, Liabilities, Deferred Inflows of Resources, and Net Position or Equity**

**a. Cash and Investments**

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

**Westwood of Pasco Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

**a. Cash and Investments (Continued)**

Cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

**b. Capital Assets**

Capital assets, which include construction in progress, are reported in the applicable governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

**c. Budgets**

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. A formal budget is adopted for the general fund. As a result, deficits in the budget columns of the accompanying financial statements may occur.

**d. Unamortized Bond Discount**

Bond discounts are presented on the government-wide financial statements. The costs are amortized over the life of the debt using the straight-line method. For financial reporting, the unamortized bond discount is netted against the applicable long-term debt.

**e. Deferred Inflows of Resources**

Deferred inflows of resources represent an acquisition of net position that applies to a future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until then. The District only has one time that qualifies for reporting in the category. Unavailable revenues are reported only in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that amounts become available.

**Westwood of Pasco Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position**

“Total fund balances” of the District’s governmental funds, \$157,706, differs from “net position” of governmental activities, \$(231,823), reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below.

**Capital related items**

When capital assets, that are to be used in governmental activities are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Construction in progress	\$ <u>3,383,467</u>
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**Long-term debt transactions**

Long-term liabilities applicable to the District’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2023 were:

Bonds payable	\$ (3,775,000)
Bond discount, net	<u>20,135</u>
Total	<u>\$ (3,754,865)</u>

**Accrued interest**

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to accrued interest on bonds.

Accrued interest on bonds payable	\$ <u>(20,491)</u>
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**Unavailable revenues**

Unavailable revenues are recognized as deferred inflows of resources at the fund level, however, revenues are recognized when earned at the government-wide level.

Unavailable revenues	\$ <u>2,360</u>
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**Westwood of Pasco Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)**

**2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities**

The “net change in fund balances” for government funds, \$159,047, differs from the “change in net position” for governmental activities, \$(231,823), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below:

**Capital related items**

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Capital outlay	\$ <u>3,383,467</u>
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**Long-term debt transactions**

The proceeds from the issuance of long-term debt, net of bond discount are reported as an increase in liabilities at the government-wide level.

Proceeds from the issuance of long-term debt	\$ (3,775,000)
Bond discount	<u>20,192</u>
Total	<u>\$ (3,754,808)</u>

Some revenues and expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as revenues or expenditures in governmental funds.

Net change in accrued interest payable	\$ <u>(20,491)</u>
Bond discount amortization	<u>\$ (57)</u>
Change in unavailable revenues	<u>\$ 1,019</u>



**Westwood of Pasco Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE C – CASH AND INVESTMENTS**

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2023, the District's bank balance was \$6,000 and the carrying value was \$5,069. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2023, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
First American Government Obligation Fund	24 Days*	<u>\$ 173,881</u>

\*Weighted Average Maturity

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investments listed above are Level 1 assets.

**Westwood of Pasco Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE C – CASH AND INVESTMENTS (CONTINUED)**

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2023, the District's investments in First American Government Obligation Fund were rated AAAM by Standard and Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The District's investment in First American Government Obligation Fund represents 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2023 were typical. The District considers any decline in fair value for certain investments to be temporary.

**NOTE D – CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	Balance October 1, 2022	Additions	Deletions	Balance September 30, 2023
<b><u>Governmental Activities:</u></b>				
Capital assets, not being depreciated:				
Construction in progress	\$ -	\$ 3,383,467	\$ -	\$ 3,383,467

**Westwood of Pasco Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE E – LONG-TERM DEBT**

The following is a summary of activity for long-term debt of the District for the year ended September 30, 2023:

Governmental Activities

Long-term debt at October 1, 2022	\$ -
Issuance of long-term debt	<u>3,775,000</u>
Long-term debt at September 30, 2023	3,775,000
Less: Bond discount, net	<u>(20,135)</u>
Long-term Debt, Net as of September 30, 2023	<u>\$ 3,754,865</u>

**Capital Improvement Revenue Debt**

Long-term debt is comprised of the following:

\$3,775,000 Capital Improvement Revenue Bonds, Series 2023 due in annual principal installments, beginning May 1, 2024. Interest is due semi-annually on November 1 and May 1, beginning November 1, 2023 at rates between 4.620% and 5.620% with a final maturity date of May 1, 2053. Current portion is \$55,000.

\$ 3,775,000

**Westwood of Pasco Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE E – LONG-TERM DEBT (CONTINUED)**

The annual requirements to amortize the principal and interest of debt outstanding as of September 30, 2023 are as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 55,000	\$ 140,023	\$ 195,023
2025	55,000	202,368	257,368
2026	60,000	199,824	259,824
2027	60,000	197,049	257,049
2028	65,000	194,274	259,274
2029-2033	380,000	921,257	1,301,257
2034-2038	490,000	809,214	1,299,214
2039-2043	640,000	661,253	1,301,253
2044-2048	850,000	464,063	1,314,063
2049-2052	1,120,000	196,031	1,316,031
Totals	<u>\$ 3,775,000</u>	<u>\$ 3,985,356</u>	<u>\$ 7,760,356</u>

Summary of Significant Resolution Terms and Covenants

Significant Bond Provisions

The Series 2023 Capital Improvement Revenue Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, on any date, on or after May 1, 2033, at a redemption price equal to the principal amount of the Series 2023 Capital Improvement Revenue Bonds to be redeemed, together with accrued interest to the date of redemption. The Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

**Westwood of Pasco Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE E – LONG-TERM DEBT (CONTINUED)**

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Funds – The Series 2023 Reserve Account was funded from the proceeds of the Series 2023 Capital Improvement Revenue Bonds in amounts equal to fifty percent of the maximum annual debt service of the Series 2023 Capital Improvement Revenue Bonds until Reserve Account Release Conditions have been met. Upon receipt by the Trustee of the Reserve Release Certifications and thereafter, the Series 2023 Reserve Account Requirement shall mean an amount equal to ten percent of the maximum annual debt service of the Series 2023 Capital Improvement Revenue Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve balances as of September 30, 2023:

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Capital Improvement Revenue Bonds, Series 2023	\$ 129,824	\$ 129,824

**NOTE F – RELATED PARTY TRANSACTIONS**

All voting members of the Board of Supervisors are affiliated with the Developer. The District received \$54,879 in contributions from the Developer for the year ended September 30, 2023. Additionally, the District has a balance due to the Developer of \$17,813 and a balance due from the Developer of \$19,482.

**NOTE G – ECONOMIC DEPENDENCY**

The Developer owns a significant portion of land within the District. The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

**NOTE H – RISK MANAGEMENT**

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The District has not filed any claims under this commercial coverage.



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## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Westwood of Pasco Community Development District  
Pasco County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Westwood of Pasco Community Development District, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated December 13, 2024.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Westwood of Pasco Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Westwood of Pasco Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Westwood of Pasco Community Development District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.



To the Board of Supervisors  
Westwood of Pasco Community Development District

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Westwood of Pasco Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

December 13, 2024



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

## MANAGEMENT LETTER

To the Board of Supervisors  
Westwood of Pasco Community Development District  
Pasco County, Florida

### Report on the Financial Statements

We have audited the financial statements of the Westwood of Pasco Community Development District as of and for the year ended September 30, 2023, and have issued our report thereon dated December 13, 2024.

### Auditor's Responsibility

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

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated December 13, 2024, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. This is the initial financial audit report.

### Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Westwood of Pasco Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Westwood of Pasco Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.





To the Board of Supervisors  
Westwood of Pasco Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2023 for the Westwood of Pasco Community Development District. It is management's responsibility to monitor the Westwood of Pasco Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### **Specific Information**

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Westwood of Pasco Community Development District reported:

- 1) The total number of District employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 0
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$45,047
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2022, together with the total expenditures for such project: The District spent \$3,383,467 on the 2023 Project.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Westwood of Pasco Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District. The District was developer funded.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was N/A.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds. Series 2023 Bond \$3,775,000 maturing May 2053.



To the Board of Supervisors  
Westwood of Pasco Community Development District

### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we noted no such findings.

### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

December 13, 2024



**Berger, Toombs, Elam,  
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE  
WITH SECTION 218.415 FLORIDA STATUTES**

To the Board of Supervisors  
Westwood of Pasco Community Development District  
Pasco County, Florida

We have examined Westwood of Pasco Community Development District's compliance with Section 218.415, Florida Statutes during the fiscal year ended September 30, 2023. Management is responsible for Westwood of Pasco Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Westwood of Pasco Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Westwood of Pasco Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Westwood of Pasco Community Development District's compliance with the specified requirements.

In our opinion, Westwood of Pasco Community Development District's complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2023.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

December 13, 2024

**WESTWOOD OF PASCO**  
**COMMUNITY DEVELOPMENT DISTRICT**

**9A**

**RESOLUTION 2025-05**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTWOOD  
OF PASCO COMMUNITY DEVELOPMENT DISTRICT HEREBY  
ACCEPTING THE AUDITED ANNUAL FINANCIAL REPORT FOR THE  
FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**WHEREAS**, the District's Auditor, Berger, Toombs, Elam, Gaines & Frank has heretofore prepared and submitted to the Board, for accepting, the District's Audited Annual Financial Report for Fiscal Year 2023;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS  
OF THE WESTWOOD OF PASCO COMMUNITY DEVELOPMENT  
DISTRICT;**

1. The Audited Annual Financial Report for Fiscal Year 2023, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2023, for the period ending September 30, 2023; and

2. A verified copy of said Audited Annual Financial Report for Fiscal Year 2023 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

**PASSED AND ADOPTED** this 17<sup>TH</sup> day of January, 2025.

**ATTEST:**

**WESTWOOD OF PASCO COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

**WESTWOOD OF PASCO**  
**COMMUNITY DEVELOPMENT DISTRICT**

**10**

**RESOLUTION 2025-03**

**A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE WESTWOOD OF PASCO  
COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE LOCATION OF THE  
LOCAL DISTRICT RECORDS OFFICE AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Westwood of Pasco Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within Pasco County, Florida; and

**WHEREAS**, the District is statutorily required to designate a local district records office location for the purposes of affording citizens the ability to access the District’s records, promoting the disclosure of matters undertaken by the District, and ensuring that the public is informed of the activities of the District in accordance with Chapter 119 and Section 190.006(7), *Florida Statutes*.

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

**SECTION 1.** The District’s local records office shall be located at: \_\_\_\_\_

\_\_\_\_\_.

**SECTION 2.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2025.

ATTEST:

**WESTWOOD OF PASCO COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

**WESTWOOD OF PASCO**  
**COMMUNITY DEVELOPMENT DISTRICT**

**RATIFICATION**  
**ITEMS**



## AGREEMENT FOR POOL CLEANING SERVICES

THIS AGREEMENT ("**Agreement**") is made and entered into this 13th day of November 2024, by and between:

**WESTWOOD OF PASCO COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated Pasco County, Florida, and whose mailing address is 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District**"); and

**SUNCOAST POOL SERVICE**, a Florida corporation, with a mailing address of P.O. Box 224, Elfers, Florida 34680 ("**Contractor**," together with District, "**Parties**").

### RECITALS

**WHEREAS**, the District is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes* (the "**Act**"); and

**WHEREAS**, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

**WHEREAS**, the District has a need to retain an independent contractor to provide pool cleaning services for the Amenity Center Pool located within the District (the "**Pool**"); and

**WHEREAS**, Contractor submitted a proposal and represents that it is qualified to provide pool cleaning services and has agreed to provide to the District those services identified in **Exhibit A**, attached hereto and incorporated by reference herein ("**Services**"); and

**WHEREAS**, the District and Contractor warrant and agree that they have all right, power and authority to enter into and be bound by this Agreement.

**NOW, THEREFORE**, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties agree as follows:

**SECTION 1. INCORPORATION OF RECITALS.** The recitals stated above are true and correct and by this reference are incorporated by reference as a material part of this Agreement.

**SECTION 2. DESCRIPTION OF WORK AND SERVICES.**

**A.** The District desires that the Contractor provide professional pool cleaning services within presently accepted standards. Upon all Parties signing this Agreement, the Contractor shall provide the District with the Services identified in **Exhibit A**.

**B.** While providing the Services, the Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to assure completion of the Services.

**C.** The Contractor shall provide the Services as shown in **Section 3** of this Agreement. Contractor shall solely be responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District.

**D.** This Agreement grants to Contractor the right to enter the lands that are subject to this Agreement, for those purposes described in this Agreement, and Contractor hereby agrees to comply with all applicable laws, rules, and regulations.

**SECTION 3. SCOPE OF POOL CLEANING SERVICES.** The Contractor will provide pool cleaning services for the District's Pool on an ongoing basis as further described in the attached **Exhibit A**. The duties, obligations, and responsibilities of Contractor are to provide the material, tools, skill, and labor necessary for the Services attached as **Exhibit A** on a monthly basis. To the extent any of the provisions of this Agreement are in conflict with the provisions of **Exhibit A**, this Agreement controls.

**SECTION 4. MANNER OF CONTRACTOR'S PERFORMANCE.** The Contractor agrees, as an independent contractor, to undertake work and/or perform such services as specified in this Agreement or any addendum executed by the Parties or in any authorized written work order by the District issued in connection with this Agreement and accepted by the Contractor. All work shall be performed in a neat and professional manner reasonably acceptable to the District and shall be in accordance with industry standards. The performance of the Services by the Contractor under this Agreement and related to this Agreement shall conform to any written instructions issued by the District and accepted by Contractor.

**A.** Should any work and/or services be required which are not specified in this Agreement or any addenda, but which are nevertheless necessary in order for the Contractor to provide the proper provision of the Services to the District, such work or services shall be fully performed by the Contractor as if described and delineated in this Agreement.

**B.** The Contractor agrees that the District shall not be liable for the payment of any work or services not included in **Section 3** unless the District, through an authorized representative of the District, authorizes the Contractor, in writing, to perform such work.

**C.** The District shall designate in writing a person to act as the District's representative with respect to the services to be performed under this Agreement. The District's representative shall have complete authority to transmit instructions, receive information, interpret and define the District's policies and decisions with respect to materials, equipment, elements, and systems pertinent to the Contractor's services.

- (1) The District hereby designates the District Manager to act as its representative.
- (2) Upon request by the District Manager, the Contractor agrees to meet with the District's representative to walk the property to discuss conditions, schedules, and items of concern regarding this Agreement.

D. Contractor shall use all due care to protect the property of the District, its residents, and landowners from damage. Contractor agrees to repair any damage resulting from Contractor's activities and work within twenty-four (24) hours.

**SECTION 5. COMPENSATION; TERM.**

A. As compensation for the Services described in this Agreement, the District agrees to pay the Contractor One Thousand Two Hundred Fifty Dollars (\$1,250.00) per month, which compensation includes the cost of certain routine chemicals as further described in **Exhibit A**. The initial term of this Agreement shall be from the effective date hereof through September 30, 2025, unless terminated earlier by either party in accordance with the provisions of this Agreement. This Agreement shall automatically renew for additional one-year terms, unless terminated pursuant to its terms.

B. If the District should desire additional work or services, or to add additional areas to be maintained, the Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the Parties shall agree in writing to an addendum, addenda, or change order to this Agreement. The Contractor shall be compensated for such agreed additional work or services based upon a payment amount acceptable to the Parties and agreed to in writing.

C. The District may require, as a condition precedent to making any payment to the Contractor that all subcontractors, materialmen, suppliers or laborers be paid and require evidence, in the form of Lien Releases or partial Waivers of Lien, to be submitted to the District by those subcontractors, material men, suppliers or laborers, and further require that the Contractor provide an Affidavit relating to the payment of said indebtedness. Further, the District shall have the right to require, as a condition precedent to making any payment, evidence from the Contractor, in a form satisfactory to the District, that any indebtedness of the Contractor, as to services to the District, has been paid and that the Contractor has met all of the obligations with regard to the withholding and payment of taxes, Social Security payments, Workmen's Compensation, Unemployment Compensation contributions, and similar payroll deductions from the wages of employees.

D. The Contractor shall maintain records conforming to usual accounting practices. As soon as may be practicable at the beginning of each month, the Contractor shall invoice the District for all services performed in the prior month and any other sums due to the

Contractor. The District shall pay the invoice amount within thirty (30) days after the invoice date. The Contractor may cease performing services under this Agreement if any payment due hereunder is not paid within thirty (30) days of the invoice date. Each monthly invoice will include such supporting information as the District may reasonably require the Contractor to provide.

**SECTION 6.       INSURANCE.**

- A.**     The Contractor shall maintain throughout the term of this Agreement the following insurance:
- (1)**    Worker's Compensation Insurance in accordance with the laws of the State of Florida.
  - (2)**    Commercial General Liability Insurance with limits of \$1,000,000 (one million dollars) applicable to bodily injury, sickness, or death in any one occurrence and \$1,000,000 (one million dollars) for loss or damage to property in any one occurrence.
  - (3)**    Employer's Liability Coverage with limits of at least \$250,000 (two hundred fifty thousand dollars) per accident or disease.
  - (4)**    Professional Liability Insurance with limits of \$1,000,000 (one million dollars).
  - (5)**    Automobile Liability Insurance for bodily injuries in limits of not less than \$1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.
- B.**     The District, its staff, consultants and supervisors shall be named as additional insured. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.
- C.**     If the Contractor fails to have secured and maintained the required insurance, the District has the right but not the obligation to secure such

required insurance in which event the Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

**SECTION 7. INDEMNIFICATION.**

- A.** Contractor agrees to defend, indemnify, and hold harmless the District and its officers, agents, employees, successors, assigns, members, affiliates, or representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, judgments against the District, or loss or damage, whether monetary or otherwise, arising out of, wholly or in part by, or in connection with the Services to be performed by Contractor, its subcontractors, its employees and agents in connection with this Agreement, including litigation, mediation, arbitration, appellate, or settlement proceedings with respect thereto. Additionally, nothing in this Agreement requires Contractor to indemnify the District for the District's percentage of fault if the District is adjudged to be more than 50% at fault for any claims against the District and Contractor as jointly liable parties; however, Contractor shall indemnify the District for any and all percentage of fault attributable to Contractor for claims against the District, regardless whether the District is adjudged to be more or less than 50% at fault.
- B.** Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorneys' fees, paralegal fees, expert witness fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), any interest, expenses, damages, penalties, fines, or judgments against the District.

**SECTION 8. LIMITATIONS ON GOVERNMENTAL LIABILITY.** Nothing in this Agreement shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under such limitations of liability or by operation of law.

**SECTION 9. COMPLIANCE WITH GOVERNMENTAL REGULATION.** The Contractor shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances. If the Contractor fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Contractor or any of its agents, servants, employees, or materialmen, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of

such agency within five (5) days after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective upon the giving of notice of termination.

**SECTION 10. LIENS AND CLAIMS.** The Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Contractor shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Contractor's performance under this Agreement, and the Contractor shall immediately discharge any such claim or lien. In the event that the Contractor does not pay or satisfy such claim or lien within three (3) business days after the filing of notice thereof, the District, in addition to any and all other remedies available under this Agreement, may terminate this Agreement to be effective immediately upon the giving of notice of termination.

**SECTION 11. DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

**SECTION 12. CUSTOM AND USAGE.** It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that either Party shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the other Party in refraining from so doing; and further, that the failure of either Party at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.

**SECTION 13. SUCCESSORS.** This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the Parties to this Agreement, except as expressly limited in this Agreement.

**SECTION 14. TERMINATION.** The District agrees that the Contractor may terminate this Agreement with cause by providing forty-five (45) days' written notice of termination to the District stating a failure of the District to perform according to the terms of this Agreement; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. The Contractor agrees that the District may terminate this Agreement immediately for cause by providing written notice of termination to the Contractor. The District shall provide thirty (30) days' written notice of termination without cause. Upon any termination of this Agreement, the Contractor shall be entitled to payment for all work and/or services rendered up until the effective termination of this Agreement, subject to



whatever claims or off-sets the District may have against the Contractor.

**SECTION 15. PERMITS AND LICENSES.** All permits and licenses required by any governmental agency directly for the District shall be obtained and paid for by the District. All other permits or licenses necessary for the Contractor to perform under this Agreement shall be obtained and paid for by the Contractor.

**SECTION 16. ASSIGNMENT.** Neither the District nor the Contractor may assign this Agreement without the prior written approval of the other. Any purported assignment without such approval shall be void.

**SECTION 17. INDEPENDENT CONTRACTOR STATUS.** In all matters relating to this Agreement, the Contractor shall be acting as an independent contractor. Neither the Contractor nor employees of the Contractor, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of the Contractor, if there are any, in the performance of this Agreement. The Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

**SECTION 18. HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

**SECTION 19. ENFORCEMENT OF AGREEMENT.** A default by either Party under this Agreement shall entitle the other Party to all remedies available at law or in equity. In the event that either the District or the Contractor is required to enforce this Agreement by court proceedings or otherwise, then the prevailing Party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

**SECTION 20. AGREEMENT.** This instrument shall constitute the final and complete expression of this Agreement between the Parties relating to the subject matter of this Agreement. None of the provisions of **Exhibit A** shall apply to this Agreement and **Exhibit A** shall not be incorporated herein, except that **Exhibit A** is applicable to the extent that it states the scope of services for the labor and materials to be provided under this Agreement.

**SECTION 21. AMENDMENTS.** 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 Parties.

**SECTION 22. AUTHORIZATION.** The execution of this Agreement has been duly authorized

by the appropriate body or official of the Parties, the Parties have complied with all the requirements of law, and the Parties have full power and authority to comply with the terms and provisions of this Agreement.

**SECTION 23. NOTICES.** All notices, requests, consents and other communications under this Agreement ("**Notice**" or "**Notices**") shall be in writing and shall be hand delivered, mailed by First Class Mail, postage prepaid, or sent by overnight delivery service, to the Parties, as follows:

**A. If to District:** Westwood of Pasco Community  
Development District  
2300 Glades Road, Suite 410W  
Boca Raton, Florida 33431  
Attn: District Manager

**With a copy to:** Kutak Rock LLP  
107 West College Avenue  
Tallahassee, Florida 32301  
Attn: District Counsel

**B. If to the Contractor:** Suncoast Pool Service  
P.O. Box 224  
Elfers, Florida 34680  
Attn: \_\_\_\_\_

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Contractor may deliver Notices on behalf of the District and the Contractor. Any party or other person to whom Notices are to be sent or copied may notify the Parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the Parties and addressees set forth in this Agreement.

**SECTION 24. THIRD PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the Parties hereto and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. 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 of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole



benefit of and shall be binding upon the Parties hereto and their respective representatives, successors, and assigns.

**SECTION 25. CONTROLLING LAW AND VENUE.** This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. All actions and disputes shall be brought in the proper court and venue, which shall be Pasco County, Florida.

**SECTION 26. COMPLIANCE WITH PUBLIC RECORDS LAWS.** Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is **Wrathell, Hunt & Associates, LLC ("Public Records Custodian")**. Among other requirements and to the extent applicable by law, the Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if the Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Contractor, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

**IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (561) 571-0010; INFO@WESTWOODOFFPASCOCDD.NET; OR 2300 GLADES ROAD, SUITE 410W, BOCA RATON, FLORIDA 33431**

**SECTION 27. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

**SECTION 28. 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 any doubtful language will not be interpreted or construed against any party.

**SECTION 29. COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument. Additionally, the Parties acknowledge and agree that the Agreement may be executed by electronic signature, which shall be considered as an original signature for all purposes and shall have the same force and effect as an original signature. Without limitation, "electronic signature" shall include faxed versions of an original signature, electronically scanned and transmitted versions (e.g. via PDF) of an original signature, or signatures created in a digital format.

**SECTION 30. E-VERIFY.** The Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.09(1), *Florida Statutes*. By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

**SECTION 31. COMPLIANCE WITH SECTION 20.055, FLORIDA STATUTES.** The Contractor agrees to comply with Section 20.055(5), *Florida Statutes*, to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant to such section and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), *Florida Statutes*.

**SECTION 32. SCRUTINIZED COMPANIES STATEMENT.** Contractor certifies it: (i) is not in violation of Section 287.135, *Florida Statutes*; (ii) is not on the Scrutinized Companies with Activities in Sudan List; (iii) is not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List; (iv) does not have business operations in Cuba or Syria; (v) is not on the Scrutinized Companies that Boycott Israel List; and (vi) is not participating in a boycott of Israel. If the Contractor is found to have submitted a false statement with regards to the prior sentence, has been placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or the Scrutinized Companies that Boycott Israel List, has engaged in business operations in Cuba or Syria, and/or has engaged in a boycott of Israel, the District may immediately terminate the Contract.

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

**WESTWOOD OF PASCO COMMUNITY  
DEVELOPMENT DISTRICT**



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

**SUNCOAST POOL SERVICE**

SEAN CONNERTY

By: 

Its: President

**Exhibit A:** Description of Services

**WESTWOOD OF PASCO**  
**COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED**  
**FINANCIAL**  
**STATEMENTS**

**WESTWOOD OF PASCO  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
NOVEMBER 30, 2024**

**WESTWOOD OF PASCO  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
NOVEMBER 30, 2024**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 11,224	\$ -	\$ -	\$ 11,224
Investments				
Revenue	-	7,766	-	7,766
Reserve	-	65,415	-	65,415
Prepayment	-	813	-	813
Interest	-	364	-	364
Construction	-	-	542	542
Due from Developer	119,611	-	1,751	121,362
Undeposited funds	47,328	-	-	47,328
Utility deposit	4,514	-	-	4,514
Due from general fund	-	7,196	-	7,196
Total assets	<u>\$ 182,677</u>	<u>\$ 81,554</u>	<u>\$ 2,293</u>	<u>\$ 266,524</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 108,854	\$ -	\$ 88	\$ 108,942
Due to Landowner	30,294	-	9,144	39,438
Due to debt service fund	7,196	-	-	7,196
Contracts payable	-	-	2,205	2,205
Landowner advance	51,000	-	-	51,000
Total liabilities	<u>197,344</u>	<u>-</u>	<u>11,437</u>	<u>208,781</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred revenue	58,806	-	1,663	60,469
Total deferred inflows of resources	<u>58,806</u>	<u>-</u>	<u>1,663</u>	<u>60,469</u>
Fund balances:				
Restricted				
Debt service	-	81,554	-	81,554
Capital projects	-	-	(10,807)	(10,807)
Unassigned	(73,473)	-	-	(73,473)
Total fund balances	<u>(73,473)</u>	<u>81,554</u>	<u>(10,807)</u>	<u>(2,726)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 182,677</u>	<u>\$ 81,554</u>	<u>\$ 2,293</u>	<u>\$ 266,524</u>

**WESTWOOD OF PASCO  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED NOVEMBER 30, 2024**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 11,873	\$ 11,873	\$ 428,748	3%
Total revenues	<u>11,873</u>	<u>11,873</u>	<u>428,748</u>	3%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Management/accounting/recording	4,000	8,000	48,000	17%
Legal	-	-	25,000	0%
Engineering	-	-	3,000	0%
Audit	-	-	4,000	0%
Arbitrage rebate calculation	-	-	750	0%
Dissemination agent	83	167	1,000	17%
EMMA software service	-	1,000	1,000	100%
Trustee	-	-	5,500	0%
Telephone	17	33	200	17%
Postage	-	-	500	0%
Printing & binding	42	83	500	17%
Legal advertising	573	573	1,750	33%
Annual special district fee	-	175	175	100%
Insurance	-	19,657	6,500	302%
Contingencies/bank charges	79	158	750	21%
Website				
Hosting & maintenance	-	-	705	0%
ADA compliance	-	-	210	0%
Property appraiser & tax collector	237	237	8,932	3%
Total professional & administrative	<u>5,031</u>	<u>30,083</u>	<u>108,472</u>	28%

**WESTWOOD OF PASCO  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED NOVEMBER 30, 2024**

	Current Month	Year to Date	Budget	% of Budget
<b>Field Services</b>				
Property insurance	-	-	50,000	0%
Field operations management	1,625	3,250	19,500	17%
Electricity-street light	2,700	5,400	35,000	15%
Irrigation well maintenance	-	-	2,500	0%
Lake maintenance	1,000	1,000	10,000	10%
Monument maintenance	-	-	2,000	0%
Sign maintenance	-	-	500	0%
Fence maintenance	425	425	1,000	43%
Wetlands maintenance	-	-	5,000	0%
Contract-common area landscaping	16,031	23,622	80,000	30%
Irrigation repairs	-	-	10,000	0%
Mulch	-	-	15,000	0%
Landscape/plant replacement	-	-	10,000	0%
Tree trimming & removal	-	-	5,000	0%
Amenity landscape	-	-	5,000	0%
Clubhouse maintenance	-	-	1,200	0%
Janitorial	-	-	11,400	0%
Pressure washing	-	-	3,000	0%
Permits	-	-	500	0%
Pool repairs & maintenance	-	-	1,200	0%
Pool service contract	1,250	2,500	18,000	14%
General maintenance	-	-	2,000	0%
Gate maintenance contract	-	-	1,500	0%
Gate phone/internet	-	-	1,200	0%
Gate repairs	-	-	1,000	0%
Amenity water/sewer	-	-	2,500	0%
Amenity electric	-	130	6,000	2%
Miscellaneous	850	850	10,000	9%
Cloud cover-music	-	-	276	0%
Tot lot/dog park/basketball court	-	-	5,000	0%
Electricity	-	502	2,500	20%
Water-irrigation	-	-	2,500	0%
Total field services	<u>23,881</u>	<u>37,679</u>	<u>320,276</u>	12%
Total expenditures	<u>28,912</u>	<u>67,762</u>	<u>428,748</u>	16%
Net change in fund balances	(17,039)	(55,889)	-	
Fund balances - beginning	<u>(56,434)</u>	<u>(17,584)</u>	-	
Fund balances - ending	<u>\$ (73,473)</u>	<u>\$ (73,473)</u>	<u>\$ -</u>	



**WESTWOOD OF PASCO  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2023  
FOR THE PERIOD ENDED NOVEMBER 30, 2024**

	Current Month	Year To Date	Budget	% of Budget
<b>REVENUES</b>				
Special assessment - on roll	\$ 7,343	\$ 7,343	\$ 265,172	3%
Interest	665	1,344	-	N/A
Total revenues	<u>8,008</u>	<u>8,687</u>	<u>-</u>	N/A
<b>EXPENDITURES</b>				
Principal	-	-	55,000	0%
Interest	101,184	101,184	202,368	50%
Total debt service	<u>101,184</u>	<u>101,184</u>	<u>257,368</u>	39%
<b>Other fees &amp; charges</b>				
Tax collector	147	147	5,524	3%
Total other fees and charges	<u>147</u>	<u>147</u>	<u>5,524</u>	3%
Total expenditures	<u>101,331</u>	<u>101,331</u>	<u>262,892</u>	39%
Excess/(deficiency) of revenues over/(under) expenditures	(93,323)	(92,644)	(262,892)	
Fund balances - beginning	174,877	174,198	169,683	
Fund balances - ending	<u>\$ 81,554</u>	<u>\$ 81,554</u>	<u>\$ (93,209)</u>	

**WESTWOOD OF PASCO  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND SERIES 2023  
FOR THE PERIOD ENDED NOVEMBER 30, 2024**

	Current Month	Year To Date
<b>REVENUES</b>		
Interest	\$ 2	\$ 4
Total revenues	<u>2</u>	<u>4</u>
<b>EXPENDITURES</b>	-	-
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	2	4
Fund balances - beginning	(10,809)	(10,811)
Fund balances - ending	<u>\$ (10,807)</u>	<u>\$ (10,807)</u>

**WESTWOOD OF PASCO**  
**COMMUNITY DEVELOPMENT DISTRICT**

**MINUTES**

**A**

**DRAFT**

**MINUTES OF MEETING  
WESTWOOD OF PASCO COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Westwood of Pasco Community Development District held a Public Hearing and Regular Meeting on October 23, 2024 at 10:30 a.m., as soon thereafter as the matter may be heard., at Tampa Civil Design, LLC, 17937 Hunting Bow Circle, Lutz, Florida 33558.

**Present were:**

Ryan Zook	Chair
Ethen Broadwater	Assistant Secretary
Michelle Guerrier	Assistant Secretary

**Also present:**

Andrew Kantarzhi	District Manager
Ryan Dugan (via telephone)	District Counsel

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Kantarzhi called the meeting to order at 10:30 a.m.

Supervisors Zook, Guerrier and Broadwater were present. Supervisors Mize and Mathews were absent.

**SECOND ORDER OF BUSINESS**

**Public Comments**

No members of the public spoke.

**THIRD ORDER OF BUSINESS**

**Administration of Oath of Office to Angela Mathews [Seat 2] (the following will also be provided in a separate package)**

The Oath of Office will be administered to Ms. Mathews at or before the next meeting.

**A. Required Ethics Training and Disclosure Filing**

- **Sample Form 1 2023/Instructions**

**B. Membership, Obligation and Responsibilities**

**C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**

**D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers**

**FOURTH ORDER OF BUSINESS**

**Consideration of the Resolution 2025-01, Electing and Removing Officers of the District and Providing for an Effective Date**

This item was deferred.

**FIFTH ORDER OF BUSINESS**

**Public Hearing on Rules, Policies, and Fees Regarding Amenity Facilities and Parking**

**A. Proof/Affidavits of Publication**

These were included for informational purposes.

**B. Consideration of Resolution 2025-02, Adopting Rules Relating to Amenity Facilities and Parking and Parking Enforcement; Providing a Severability Clause; and Providing an Effective Date**

Mr. Kantarzhi presented Resolution 2025-02.

Mr. Dugan reviewed the Amenity Facilities Parking Rules, Policies and Fees, and highlighted the rules relating to the basketball court, suspension of privileges, parking rules and fees. Regarding an area map, Mr. Dugan suggested making a slight revision to the landscaped islands that are adjacent to some of the lots. They are currently, technically, in the right of way (ROW), and need to be revised to having a clear white color. He suggested adopting the rules subject to that change.

**On MOTION by Mr. Zook and seconded by Ms. Guerrier, with all in favor, the Public Hearing was opened.**

No affected property owners or members of the public spoke.

On MOTION by Mr. Zook and seconded by Mr. Broadwater, with all in favor, the Public Hearing was closed.

On MOTION by Mr. Zook and seconded by Mr. Broadwater, with all in favor, Resolution 2025-02, Adopting Rules Relating to Amenity Facilities and Parking and Parking Enforcement, in substantial form; Providing a Severability Clause; and Providing an Effective Date, was adopted.

#### SIXTH ORDER OF BUSINESS

Consideration of Resolution 2025-03, Designating the Location of the Local District Records Office and Providing an Effective Date

This item was deferred.

#### SEVENTH ORDER OF BUSINESS

#### Ratification Items

Mr. Kantarzhi presented the following:

A. Pasco County Utility Easement

B. Cepra Landscape, LLC First Amendment to Landscape and Irrigation Maintenance Agreement

On MOTION by Mr. Zook and seconded by Mr. Broadwater, with all in favor, the Pasco County Utility Easement and the Cepra Landscape, LLC First Amendment to Landscape and Irrigation Maintenance Agreement, as described, were ratified.

#### EIGHTH ORDER OF BUSINESS

Acceptance of Unaudited Financial Statements as of September 30, 2024

Mr. Kantarzhi presented the Unaudited Financial Statements as of September 30, 2024.

On MOTION by Mr. Zook and seconded by Mr. Broadwater, with all in favor, the Unaudited Financial Statements as of September 30, 2024, were accepted.

**NINTH ORDER OF BUSINESS**

Approval of August 28, 2024 Public  
Hearings and Regular Meeting Minutes

On MOTION by Ms. Guerrier and seconded by Mr. Zook, with all in favor, the  
August 28, 2024 Public Hearings and Regular Meeting Minutes, as presented,  
were approved.

**TENTH ORDER OF BUSINESS****Staff Reports****A. District Counsel: Kutak Rock LLP**

Mr. Dugan stated Staff will prepare a towing agreement similar to that of the Towns at  
Woodsdale CDD, granting roaming authority to the towing company.

**B. District Engineer: Tampa Civil Design, LLC**

There was no report.

**C. District Manager: Wrathell, Hunt and Associates, LLC**

- **UPCOMING MEETINGS**

- **November 5, 2024 at 10:00 AM [Landowners' Meeting]**

- **January 22, 2025 at 10:30 AM [Regular Meeting]**

- **QUORUM CHECK**

**ELEVENTH ORDER OF BUSINESS****Board Members' Comments/Requests**

There were no Board Members' comments or requests.

**TWELFTH ORDER OF BUSINESS****Public Comments**

No members of the public spoke.

**THIRTEENTH ORDER OF BUSINESS****Adjournment**

On MOTION by Ms. Guerrier and seconded by Mr. Zook, with all in favor, the  
meeting adjourned at 10:38 a.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

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Chair/Vice Chair



**WESTWOOD OF PASCO**  
**COMMUNITY DEVELOPMENT DISTRICT**

**MINUTES**  
**B**

**DRAFT**

**MINUTES OF MEETING  
WESTWOOD OF PASCO  
COMMUNITY DEVELOPMENT DISTRICT**

A Landowners' Meeting of the Westwood of Pasco Community Development District was held on November 5, 2024 at 10:00 a.m., at Tampa Civil Design, LLC, 17937 Hunting Bow Circle, Lutz, Florida 33558.

**Present at the meeting:**

Jamie Sanchez	District Manager & Proxy Holder
Ryan Dugan (via telephone)	District Counsel
Wes Haber (via telephone)	Kutak Rock

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Ms. Sanchez called the meeting to order at 10:07 a.m.

**SECOND ORDER OF BUSINESS**

**Affidavit/Proof of Publication**

The affidavit of publication was included for informational purposes.

**THIRD ORDER OF BUSINESS**

**Election of Chair to Conduct Landowners' Meeting**

Ms. Sanchez served as Chair to conduct the Landowners' meeting.

Ms. Sanchez is the designated Proxy Holder for the Landowner, DR Horton Inc., owner of 303 platted units, equating to 303 voting units. Ms. Sanchez is eligible to cast up to 303 votes per Seat.

**FOURTH ORDER OF BUSINESS**

**Election of Supervisors [Seats 2, 3, 4]**

**A. Nominations**

Although listed in the title of this Order of Business, Seat 2 is not up for election. The Seats up for election are Seats 3, 4 and 5.

37 Ms. Sanchez nominated the following:

38 Seat 3 Ethan Broadwater

39 Seat 4 Anne Mize

40 Seat 5 Michelle Guerrier

41 No other nominations were made.

42 **B. Casting of Ballots**

43 • **Determine Number of Voting Units Represented**

44 A total of 303 voting units were represented.

45 • **Determine Number of Voting Units Assigned by Proxy**

46 All 303 voting units were assigned by proxy to Ms. Sanchez by the Landowner, DR  
47 Horton Inc.

48 Ms. Sanchez cast the following votes:

49 Seat 3 Ethan Broadwater 249 votes

50 Seat 4 Anne Mize 250 votes

51 Seat 5 Michelle Guerrier 250 votes

52 **C. Ballot Tabulation and Results**

53 Ms. Sanchez reported the following ballot tabulation, results and term lengths:

54 Seat 3 Ethan Broadwater 249 votes 2-year term

55 Seat 4 Anne Mize 250 votes 4-year term

56 Seat 5 Michelle Guerrier 250 votes 4-year term

57

58 **FIFTH ORDER OF BUSINESS**

**Landowners' Questions/Comments**

59

60 There were no Landowners' questions or comments.

61

62 **SIXTH ORDER OF BUSINESS**

**Adjournment**

63

64 There being nothing further to discuss, the meeting adjourned at 10:08 a.m.

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67 [SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

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Chair/Vice Chair

**WESTWOOD OF PASCO**  
**COMMUNITY DEVELOPMENT DISTRICT**

**STAFF**  
**REPORTS**

WESTWOOD OF PASCO COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE		
LOCATION		
<i>Tampa Civil Design, LLC, 17937 Hunting Bow Circle, Lutz, Florida 33558</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
<b>October 23, 2024</b>	<b>Regular Meeting</b>	<b>10:30 AM**</b>
<b>November 5, 2024</b>	<b>Landowners' Meeting</b>	<b>10:00 AM</b>
<b>January 17, 2025</b>	<b>Special Meeting</b>	<b>9:00 AM**</b>
<b>January 22, 2025</b>	<b>Regular Meeting</b>	<b>9:00 AM**</b>
<b>February 26, 2025</b>	<b>Regular Meeting</b>	<b>9:00 AM**</b>
<b>March 26, 2025</b>	<b>Regular Meeting</b>	<b>9:00 AM**</b>
<b>April 23, 2025</b>	<b>Regular Meeting</b>	<b>9:00 AM**</b>
<b>May 28, 2025</b>	<b>Regular Meeting</b>	<b>9:00 AM**</b>
<b>June 25, 2025</b>	<b>Regular Meeting</b>	<b>9:00 AM**</b>
<b>July 23, 2025</b>	<b>Regular Meeting</b>	<b>9:00 AM**</b>
<b>August 27, 2025</b>	<b>Regular Meeting</b>	<b>9:00 AM**</b>
<b>September 24, 2025</b>	<b>Regular Meeting</b>	<b>9:00 AM**</b>
<b>**Meetings will convene immediately following the adjournment of the Towns at Woodsdale CDD meetings, scheduled to commence at 9:00 AM.</b>		