

The Village at Gulfstream Park Community Development District

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The Board of Supervisors meeting of The Village at Gulfstream Park Community Development District ("District") will be held on **May 14, 2021 at 11:00 a.m. at 901 South Federal Highway, 4th Floor, Hallandale Beach, FL 33009. The attendance of three Board Members is required to constitute a quorum.**

Please use the conference call information below:

Dial-In: 1-844-621-3956

Access Code: 790 393 986 #

BOARD OF SUPERVISOR'S MEETING AGENDA

Administrative Matters

- Call to Order
 - Roll Call to Confirm a Quorum
 - Public Comment Period
 - Consideration of Nominations and Appointment for Open Seat (5) on the Board
 - Administration of the Oath of Office to Newly Elected Board Member
1. **Consideration of the Minutes of the December 18, 2020 Board of Supervisors Meeting**
 2. **Ratification of Statutory E-Verify Requirements, Memorandum of Understanding**

Business Matters

3. **Consideration of Resolution 2021-02, Approving a Proposed Budget for Fiscal Year 2020-2021 and Setting a Public Hearing Date Thereon *[suggested date: 7/23/21]***
4. **Ratification of Grau Fiscal Year 2020 Auditor Engagement Letter**
5. **Consideration of Funding Requests 257 - 265**
6. **Review of District Financial Position**

Other Business

Staff Reports

District Counsel

District Engineer

District Manager

- Update on Change of Trustee
- Update on Matters Relative to Re-Financing of the Outstanding Series 2008 Bonds and Funding of New Infrastructure Project

Supervisors Requests and Audience Comments

Adjournment

THE VILLAGE AT GULFSTREAM PARK COMMUNITY DEVELOPMENT DISTRICT

Minutes



BOARD OF SUPERVISORS' MEETING MINUTES

FIRST ORDER OF BUSINESS

Call to Order

The Board of Supervisors' Meeting for the Village at Gulfstream Park Community Development District was called to order on Friday, December 18, 2020, at 11:02 a.m. at South Federal Highway, 4th Floor, Hallandale Beach, FL 3309.

Board Members are listed below:

Present and constituting a quorum via phone:

Joe Lopez	Board Member
Richard Patterson	Board Member
Albert Mulet	Board Member

Also present were via phone:

Jane Gaarlandt	PFM	
Christina Hanna	PFM	(via phone)
Brent Wilder	PFM	(via phone)
Michael Dennis	PFM	(via phone)
Michael J. Pawelczyk	Billing, Cochran, Lyles, Mauro & Anderson, P.A.	
Bob Gang	Greenburg Traurig	(via phone)

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present at this time

THIRD ORDER OF BUSINESS

**Consideration of
Nomination(s) for Open Seat
(5) on the Board**

Ms. Gaarlandt reminded the Board that there is an open seat and asked if the Board had any nominations. They had no nominations at this time.

FOURTH ORDER OF BUSINESS

**Consideration of the Minutes
of the October 23, 2020 Board
of Supervisors' Meeting**

The Board reviewed the minutes from the October 23, 2020 Board of Supervisors' Meeting.

On MOTION by Mr. Lopez, seconded by Mr. Patterson, with all in favor, the Board approved the Minutes of the October 23, 2020 Board of Supervisors' Meeting.

FIFTH ORDER OF BUSINESS

**Consideration of Matters
Relative to Re-Financing of
the Outstanding Series 2008
Bonds and Funding of New
Infrastructure Project**

Ms. Gaarlandt explained the District did not receive any actionable responses to the bank loan RFP, which was due last Friday. Therefore, the Financing Team recommends that they look at alternative options and bring that back to the Board for consideration at a future meeting.

Mr. Pawelczyk explained the Financing Team tried to get a loan from the Bank for the refunding portion to refund a portion of the bonds that are outstanding, and they received no responses. The Financing Team is now looking a moving forward by coupling the refunding with a new money deal. Mr. Wilder preferred approach would have been a direct placed bank loan, and Dr. Fishkind previously reported the District received outreach from some financial institutions indicating their interest in providing such a loan but given market circumstances and the composition of the District, they were not able to be comfortable from the credit perspective to provide an actionable proposal. The Financing Team was prepared for that possibility and, at this point, would be pivoting to publicly offered alternatives. The Financing Team thinks it is a good plan from an efficiency and cost standpoint to combine that with a new money component when the District is ready to proceed. Should the District decide there is going to be an extended delay in a new money component and the Financing Team would like to revisit a standalone refunding competent in the public offering context, they would b glad to do that as well.

A Board Member requested the amount of the Bank Loan request. Mr. Dennis responded the request the District had in the RFP was for \$41,655,000.00. This item will be brought back to the Board at a later meeting.

SIXTH ORDER OF BUSINESS

**Consideration of Resolution
2021-01, Ratifying Actions
Taken at Virtual Meetings**

Mr. Pawelczyk presented Resolution 2021-01, Ratifying Actions Taken at Virtual Meetings. The District met virtually from March 2020 through November 2020 per the Governor's Executive Orders. Mr. Pawelczyk recommended approval because the Board technically met outside the Florida in the Sunshine Law, and now that the meeting is in person, the public is invited to attend, and this is a way to ratify the actions taken during the virtual meetings. Those meetings were April 24, 2020, May 8, 2020, June 24, 2020, July 24, 2020, September 25, 2020, and October 23, 2020. The Resolution provides that if the District did execute anything electronically that the Board ratifies that action as well.

On MOTION by Mr. Patterson, seconded by Mr. Lopez, with all in favor, the Board approved Resolution 2021-01, Ratifying Actions Taken at Virtual Meetings.

Mr. Gang joined the meeting via phone.

SEVENTH ORDER OF BUSINESS

**Consideration of Second
Amendment to Easement
Agreement**

Mr. Pawelczyk presented the Second Amendment to Easement Agreement. The amendment acknowledges what is in the process regarding the developer ownership of the lands and acknowledges the garage portion is removed from the CDD obligations. This is not in final form because the real estate closing had not gone through.

Mr. Stacker brought this to the attention of the District staff. He did the title work, and he is working on the real estate with the Developer. Mr. Pawelczyk requested a motion to approve the Second Amendment to Easement Agreement in substantially final form authorizing District staff to execute the document at the time of the real estate closing.

On MOTION by Mr. Patterson, seconded by Mr. Lopez, with all in favor, the Board approved the Second Amendment to Easement Agreement in substantially final form authorizing District staff to execute the document at the time of the real estate closing.

EIGHTH ORDER OF BUSINESS

**Consideration of Funding
Requests 249-256**

Ms. Gaarlandt requested a motion to ratify Funding Requests 249-256. These are all standard District expenses.

On MOTION by Mr. Patterson, seconded by Mr. Lopez, with all in favor, the Board ratified Funding Requests 249 - 256.

NINTH ORDER OF BUSINESS

**Review of District's Financial
Position**

The Board reviewed the Statement of District Financial Position. There was no action required by the Board.

TENTH ORDER OF BUSINESS

Staff Reports

Attorney – Mr. Pawelczyk explained to Mr. Gang that District staff already spoke about the Bond Refunding not moving forward through a private placement with a Bank Loan. The Board understands the Finance Team is looking for other options and will bring those options back after the Financial Consultants discuss it with the Developer.

Engineer – Not Present

Manager – Ms. Gaarlandt noted the Board previously approved the change of Trustee and there has been a delay in getting the documents signed by the current Trustee. They are still working through those documents. District management staff will report back to the Board as soon as that is completed.

ELEVENTH ORDER OF BUSINESS

**Audience Comments and
Supervisors Requests,
Adjourn**

There were no Supervisor requests or audience comments.

Ms. Gaarlandt asked if there was any other business to discuss. Hearing none, she requested a motion to adjourn.

On MOTION by Mr. Patterson, seconded by Mr. Lopez, with all in favor, the December 18, 2020 meeting of the Board of Supervisors for The Village at Gulfstream Park Community Development District was adjourned.

Secretary/Assistant Secretary

Chairman/Vice-Chairman

THE VILLAGE AT GULFSTREAM PARK COMMUNITY DEVELOPMENT DISTRICT

**Statutory E-Verify Requirements, Memorandum
of Understanding**



Company ID Number: _____

THE E-VERIFY MEMORANDUM OF UNDERSTANDING FOR EMPLOYERS

ARTICLE I PURPOSE AND AUTHORITY

The parties to this agreement are the Department of Homeland Security (DHS) and The Village at Gulf Stream Park Community Development District. The purpose of this agreement is to set forth terms and conditions which the Employer will follow while participating in E-Verify.

E-Verify is a program that electronically confirms an employee's eligibility to work in the United States after completion of Form I-9, Employment Eligibility Verification (Form I-9). This Memorandum of Understanding (MOU) explains certain features of the E-Verify program and describes specific responsibilities of the Employer, the Social Security Administration (SSA), and DHS.

Authority for the E-Verify program is found in Title IV, Subtitle A, of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (IIRIRA), Pub. L. 104-208, 110 Stat. 3009, as amended (8 U.S.C. § 1324a note). The Federal Acquisition Regulation (FAR) Subpart 22.18, "Employment Eligibility Verification" and Executive Order 12989, as amended, provide authority for Federal contractors and subcontractors (Federal contractor) to use E-Verify to verify the employment eligibility of certain employees working on Federal contracts.

ARTICLE II RESPONSIBILITIES

A. RESPONSIBILITIES OF THE EMPLOYER

1. The Employer agrees to display the following notices supplied by DHS in a prominent place that is clearly visible to prospective employees and all employees who are to be verified through the system:
 - a. Notice of E-Verify Participation
 - b. Notice of Right to Work
2. The Employer agrees to provide to the SSA and DHS the names, titles, addresses, and telephone numbers of the Employer representatives to be contacted about E-Verify. The Employer also agrees to keep such information current by providing updated information to SSA and DHS whenever the representatives' contact information changes.
3. The Employer agrees to grant E-Verify access only to current employees who need E-Verify access. Employers must promptly terminate an employee's E-Verify access if the

employee is separated from the company or no longer needs access to E-Verify.

4. The Employer agrees to become familiar with and comply with the most recent version of the E-Verify User Manual.

5. The Employer agrees that any Employer Representative who will create E-Verify cases will complete the E-Verify Tutorial before that individual creates any cases.

a. The Employer agrees that all Employer representatives will take the refresher tutorials when prompted by E-Verify in order to continue using E-Verify. Failure to complete a refresher tutorial will prevent the Employer Representative from continued use of E-Verify.

6. The Employer agrees to comply with current Form I-9 procedures, with two exceptions:

a. If an employee presents a "List B" identity document, the Employer agrees to only accept "List B" documents that contain a photo. (List B documents identified in 8 C.F.R. § 274a.2(b)(1)(B)) can be presented during the Form I-9 process to establish identity.) If an employee objects to the photo requirement for religious reasons, the Employer should contact E-Verify at 888-464-4218.

b. If an employee presents a DHS Form I-551 (Permanent Resident Card), Form I-766 (Employment Authorization Document), or U.S. Passport or Passport Card to complete Form I-9, the Employer agrees to make a photocopy of the document and to retain the photocopy with the employee's Form I-9. The Employer will use the photocopy to verify the photo and to assist DHS with its review of photo mismatches that employees contest. DHS may in the future designate other documents that activate the photo screening tool.

Note: Subject only to the exceptions noted previously in this paragraph, employees still retain the right to present any List A, or List B and List C, document(s) to complete the Form I-9.

7. The Employer agrees to record the case verification number on the employee's Form I-9 or to print the screen containing the case verification number and attach it to the employee's Form I-9.

8. The Employer agrees that, although it participates in E-Verify, the Employer has a responsibility to complete, retain, and make available for inspection Forms I-9 that relate to its employees, or from other requirements of applicable regulations or laws, including the obligation to comply with the antidiscrimination requirements of section 274B of the INA with respect to Form I-9 procedures.

a. The following modified requirements are the only exceptions to an Employer's obligation to not employ unauthorized workers and comply with the anti-discrimination provision of the INA: (1) List B identity documents must have photos, as described in paragraph 6 above; (2) When an Employer confirms the identity and employment eligibility of newly hired employee using E-Verify procedures, the Employer establishes a rebuttable presumption that it has not violated section 274A(a)(1)(A) of the Immigration and Nationality Act (INA) with respect to the hiring of that employee; (3) If the Employer receives a final nonconfirmation for an employee, but continues to employ that person, the Employer must notify DHS and the Employer is subject to a civil money penalty between \$550 and \$1,100 for each failure to notify DHS of continued employment

following a final nonconfirmation; (4) If the Employer continues to employ an employee after receiving a final nonconfirmation, then the Employer is subject to a rebuttable presumption that it has knowingly employed an unauthorized alien in violation of section 274A(a)(1)(A); and (5) no E-Verify participant is civilly or criminally liable under any law for any action taken in good faith based on information provided through the E-Verify.

b. DHS reserves the right to conduct Form I-9 compliance inspections, as well as any other enforcement or compliance activity authorized by law, including site visits, to ensure proper use of E-Verify.

9. The Employer is strictly prohibited from creating an E-Verify case before the employee has been hired, meaning that a firm offer of employment was extended and accepted and Form I-9 was completed. The Employer agrees to create an E-Verify case for new employees within three Employer business days after each employee has been hired (after both Sections 1 and 2 of Form I-9 have been completed), and to complete as many steps of the E-Verify process as are necessary according to the E-Verify User Manual. If E-Verify is temporarily unavailable, the three-day time period will be extended until it is again operational in order to accommodate the Employer's attempting, in good faith, to make inquiries during the period of unavailability.

10. The Employer agrees not to use E-Verify for pre-employment screening of job applicants, in support of any unlawful employment practice, or for any other use that this MOU or the E-Verify User Manual does not authorize.

11. The Employer must use E-Verify for all new employees. The Employer will not verify selectively and will not verify employees hired before the effective date of this MOU. Employers who are Federal contractors may qualify for exceptions to this requirement as described in Article II.B of this MOU.

12. The Employer agrees to follow appropriate procedures (see Article III below) regarding tentative nonconfirmations. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending. Further, when employees contest a tentative nonconfirmation based upon a photo mismatch, the Employer must take additional steps (see Article III.B. below) to contact DHS with information necessary to resolve the challenge.

13. The Employer agrees not to take any adverse action against an employee based upon the employee's perceived employment eligibility status while SSA or DHS is processing the verification request unless the Employer obtains knowledge (as defined in 8 C.F.R. § 274a.1(l)) that the employee is not work authorized. The Employer understands that an initial inability of the SSA or DHS automated verification system to verify work authorization, a tentative nonconfirmation, a case in continuance (indicating the need for additional time for the government to resolve a case), or the finding of a photo mismatch, does not establish, and should not be interpreted as, evidence that the employee is not work authorized. In any of such cases, the employee must be provided a full and fair opportunity to contest the finding, and if he or she does so, the employee

may not be terminated or suffer any adverse employment consequences based upon the employee's perceived employment eligibility status (including denying, reducing, or extending work hours, delaying or preventing training, requiring an employee to work in poorer conditions, withholding pay, refusing to assign the employee to a Federal contract or other assignment, or otherwise assuming that he or she is unauthorized to work) until and unless secondary verification by SSA or DHS has been completed and a final nonconfirmation has been issued. If the employee does not choose to contest a tentative nonconfirmation or a photo mismatch or if a secondary verification is completed and a final nonconfirmation is issued, then the Employer can find the employee is not work authorized and terminate the employee's employment. Employers or employees with questions about a final nonconfirmation may call E-Verify at 1-888-464-4218 (customer service) or 1-888-897-7781 (worker hotline).

14. The Employer agrees to comply with Title VII of the Civil Rights Act of 1964 and section 274B of the INA as applicable by not discriminating unlawfully against any individual in hiring, firing, employment eligibility verification, or recruitment or referral practices because of his or her national origin or citizenship status, or by committing discriminatory documentary practices. The Employer understands that such illegal practices can include selective verification or use of E-Verify except as provided in part D below, or discharging or refusing to hire employees because they appear or sound "foreign" or have received tentative nonconfirmations. The Employer further understands that any violation of the immigration-related unfair employment practices provisions in section 274B of the INA could subject the Employer to civil penalties, back pay awards, and other sanctions, and violations of Title VII could subject the Employer to back pay awards, compensatory and punitive damages. Violations of either section 274B of the INA or Title VII may also lead to the termination of its participation in E-Verify. If the Employer has any questions relating to the anti-discrimination provision, it should contact the Immigrant and Employee Rights Section, Civil Rights Division, U.S. Department of Justice at 1-800-255-8155 or 1-800-237-2515 (TTY) or go to <https://www.justice.gov/ier>.

15. The Employer agrees that it will use the information it receives from E-Verify only to confirm the employment eligibility of employees as authorized by this MOU. The Employer agrees that it will safeguard this information, and means of access to it (such as PINS and passwords), to ensure that it is not used for any other purpose and as necessary to protect its confidentiality, including ensuring that it is not disseminated to any person other than employees of the Employer who are authorized to perform the Employer's responsibilities under this MOU, except for such dissemination as may be authorized in advance by SSA or DHS for legitimate purposes.

16. The Employer agrees to notify DHS immediately in the event of a breach of personal information. Breaches are defined as loss of control or unauthorized access to E-Verify personal data. All suspected or confirmed breaches should be reported by calling 1-888-464-4218 or via email at E-Verify@dhs.gov. Please use "Privacy Incident – Password" in the subject line of your email when sending a breach report to E-Verify.

17. The Employer acknowledges that the information it receives from SSA is governed by the Privacy Act (5 U.S.C. § 552a(i)(1) and (3)) and the Social Security Act (42 U.S.C. 1306(a)). Any person who obtains this information under false pretenses or uses it for any purpose other than as provided for in this MOU may be subject to criminal penalties.

18. The Employer agrees to cooperate with DHS and SSA in their compliance monitoring and evaluation of E-Verify, which includes permitting DHS, SSA, their contractors and

other agents, upon reasonable notice, to review Forms I-9 and other employment records and to interview it and its employees regarding the Employer's use of E-Verify, and to respond in a prompt and accurate manner to DHS requests for information relating to their participation in E-Verify.

19. The Employer shall not make any false or unauthorized claims or references about its participation in E-Verify on its website, in advertising materials, or other media. The Employer shall not describe its services as federally-approved, federally-certified, or federally-recognized, or use language with a similar intent on its website or other materials provided to the public. Entering into this MOU does not mean that E-Verify endorses or authorizes your E-Verify services and any claim to that effect is false.

20. The Employer shall not state in its website or other public documents that any language used therein has been provided or approved by DHS, USCIS or the Verification Division, without first obtaining the prior written consent of DHS.

21. The Employer agrees that E-Verify trademarks and logos may be used only under license by DHS/USCIS (see [M-795 \(Web\)](#)) and, other than pursuant to the specific terms of such license, may not be used in any manner that might imply that the Employer's services, products, websites, or publications are sponsored by, endorsed by, licensed by, or affiliated with DHS, USCIS, or E-Verify.

22. The Employer understands that if it uses E-Verify procedures for any purpose other than as authorized by this MOU, the Employer may be subject to appropriate legal action and termination of its participation in E-Verify according to this MOU.

B. RESPONSIBILITIES OF FEDERAL CONTRACTORS

1. If the Employer is a Federal contractor with the FAR E-Verify clause subject to the employment verification terms in Subpart 22.18 of the FAR, it will become familiar with and comply with the most current version of the E-Verify User Manual for Federal Contractors as well as the E-Verify Supplemental Guide for Federal Contractors.

2. In addition to the responsibilities of every employer outlined in this MOU, the Employer understands that if it is a Federal contractor subject to the employment verification terms in Subpart 22.18 of the FAR it must verify the employment eligibility of any "employee assigned to the contract" (as defined in FAR 22.1801). Once an employee has been verified through E-Verify by the Employer, the Employer may not create a second case for the employee through E-Verify.

a. An Employer that is not enrolled in E-Verify as a Federal contractor at the time of a contract award must enroll as a Federal contractor in the E-Verify program within 30 calendar days of contract award and, within 90 days of enrollment, begin to verify employment eligibility of new hires using E-Verify. The Employer must verify those employees who are working in the United States, whether or not they are assigned to the contract. Once the Employer begins verifying new hires, such verification of new hires must be initiated within three business days after the hire date. Once enrolled in E-Verify as a Federal contractor, the Employer must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

b. Employers enrolled in E-Verify as a Federal contractor for 90 days or more at the time of a contract award must use E-Verify to begin verification of employment

eligibility for new hires of the Employer who are working in the United States, whether or not assigned to the contract, within three business days after the date of hire. If the Employer is enrolled in E-Verify as a Federal contractor for 90 calendar days or less at the time of contract award, the Employer must, within 90 days of enrollment, begin to use E-Verify to initiate verification of new hires of the contractor who are working in the United States, whether or not assigned to the contract. Such verification of new hires must be initiated within three business days after the date of hire. An Employer enrolled as a Federal contractor in E-Verify must begin verification of each employee assigned to the contract within 90 calendar days after date of contract award or within 30 days after assignment to the contract, whichever is later.

c. Federal contractors that are institutions of higher education (as defined at 20 U.S.C. 1001(a)), state or local governments, governments of Federally recognized Indian tribes, or sureties performing under a takeover agreement entered into with a Federal agency under a performance bond may choose to only verify new and existing employees assigned to the Federal contract. Such Federal contractors may, however, elect to verify all new hires, and/or all existing employees hired after November 6, 1986. Employers in this category must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

d. Upon enrollment, Employers who are Federal contractors may elect to verify employment eligibility of all existing employees working in the United States who were hired after November 6, 1986, instead of verifying only those employees assigned to a covered Federal contract. After enrollment, Employers must elect to verify existing staff following DHS procedures and begin E-Verify verification of all existing employees within 180 days after the election.

e. The Employer may use a previously completed Form I-9 as the basis for creating an E-Verify case for an employee assigned to a contract as long as:

- i. That Form I-9 is complete (including the SSN) and complies with Article II.A.6,
- ii. The employee's work authorization has not expired, and
- iii. The Employer has reviewed the Form I-9 information either in person or in communications with the employee to ensure that the employee's Section 1, Form I-9 attestation has not changed (including, but not limited to, a lawful permanent resident alien having become a naturalized U.S. citizen).

f. The Employer shall complete a new Form I-9 consistent with Article II.A.6 or update the previous Form I-9 to provide the necessary information if:

- i. The Employer cannot determine that Form I-9 complies with Article II.A.6,
- ii. The employee's basis for work authorization as attested in Section 1 has expired or changed, or
- iii. The Form I-9 contains no SSN or is otherwise incomplete.

Note: If Section 1 of Form I-9 is otherwise valid and up-to-date and the form otherwise complies with Article II.C.5, but reflects documentation (such as a U.S. passport or Form I-551) that expired after completing Form I-9, the Employer shall

not require the production of additional documentation, or use the photo screening tool described in Article II.A.5, subject to any additional or superseding instructions that may be provided on this subject in the E-Verify User Manual.

g. The Employer agrees not to require a second verification using E-Verify of any assigned employee who has previously been verified as a newly hired employee under this MOU or to authorize verification of any existing employee by any Employer that is not a Federal contractor based on this Article.

3. The Employer understands that if it is a Federal contractor, its compliance with this MOU is a performance requirement under the terms of the Federal contract or subcontract, and the Employer consents to the release of information relating to compliance with its verification responsibilities under this MOU to contracting officers or other officials authorized to review the Employer's compliance with Federal contracting requirements.

C. RESPONSIBILITIES OF SSA

1. SSA agrees to allow DHS to compare data provided by the Employer against SSA's database. SSA sends DHS confirmation that the data sent either matches or does not match the information in SSA's database.

2. SSA agrees to safeguard the information the Employer provides through E-Verify procedures. SSA also agrees to limit access to such information, as is appropriate by law, to individuals responsible for the verification of Social Security numbers or responsible for evaluation of E-Verify or such other persons or entities who may be authorized by SSA as governed by the Privacy Act (5 U.S.C. § 552a), the Social Security Act (42 U.S.C. 1306(a)), and SSA regulations (20 CFR Part 401).

3. SSA agrees to provide case results from its database within three Federal Government work days of the initial inquiry. E-Verify provides the information to the Employer.

4. SSA agrees to update SSA records as necessary if the employee who contests the SSA tentative nonconfirmation visits an SSA field office and provides the required evidence. If the employee visits an SSA field office within the eight Federal Government work days from the date of referral to SSA, SSA agrees to update SSA records, if appropriate, within the eight-day period unless SSA determines that more than eight days may be necessary. In such cases, SSA will provide additional instructions to the employee. If the employee does not visit SSA in the time allowed, E-Verify may provide a final nonconfirmation to the employer.

Note: If an Employer experiences technical problems, or has a policy question, the employer should contact E-Verify at 1-888-464-4218.

D. RESPONSIBILITIES OF DHS

1. DHS agrees to provide the Employer with selected data from DHS databases to enable the Employer to conduct, to the extent authorized by this MOU:

- a. Automated verification checks on alien employees by electronic means, and
- b. Photo verification checks (when available) on employees.

2. DHS agrees to assist the Employer with operational problems associated with the Employer's participation in E-Verify. DHS agrees to provide the Employer names, titles, addresses, and telephone numbers of DHS representatives to be contacted during the E-Verify process.
3. DHS agrees to provide to the Employer with access to E-Verify training materials as well as an E-Verify User Manual that contain instructions on E-Verify policies, procedures, and requirements for both SSA and DHS, including restrictions on the use of E-Verify.
4. DHS agrees to train Employers on all important changes made to E-Verify through the use of mandatory refresher tutorials and updates to the E-Verify User Manual. Even without changes to E-Verify, DHS reserves the right to require employers to take mandatory refresher tutorials.
5. DHS agrees to provide to the Employer a notice, which indicates the Employer's participation in E-Verify. DHS also agrees to provide to the Employer anti-discrimination notices issued by the Immigrant and Employee Rights Section, Civil Rights Division, U.S. Department of Justice.
6. DHS agrees to issue each of the Employer's E-Verify users a unique user identification number and password that permits them to log in to E-Verify.
7. DHS agrees to safeguard the information the Employer provides, and to limit access to such information to individuals responsible for the verification process, for evaluation of E-Verify, or to such other persons or entities as may be authorized by applicable law. Information will be used only to verify the accuracy of Social Security numbers and employment eligibility, to enforce the INA and Federal criminal laws, and to administer Federal contracting requirements.
8. DHS agrees to provide a means of automated verification that provides (in conjunction with SSA verification procedures) confirmation or tentative nonconfirmation of employees' employment eligibility within three Federal Government work days of the initial inquiry.
9. DHS agrees to provide a means of secondary verification (including updating DHS records) for employees who contest DHS tentative nonconfirmations and photo mismatch tentative nonconfirmations. This provides final confirmation or nonconfirmation of the employees' employment eligibility within 10 Federal Government work days of the date of referral to DHS, unless DHS determines that more than 10 days may be necessary. In such cases, DHS will provide additional verification instructions.

ARTICLE III REFERRAL OF INDIVIDUALS TO SSA AND DHS

A. REFERRAL TO SSA

1. If the Employer receives a tentative nonconfirmation issued by SSA, the Employer must print the notice as directed by E-Verify. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of

the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. After a tentative nonconfirmation, the Employer will refer employees to SSA field offices only as directed by E-Verify. The Employer must record the case verification number, review the employee information submitted to E-Verify to identify any errors, and find out whether the employee contests the tentative nonconfirmation. The Employer will transmit the Social Security number, or any other corrected employee information that SSA requests, to SSA for verification again if this review indicates a need to do so.

4. The Employer will instruct the employee to visit an SSA office within eight Federal Government work days. SSA will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

5. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

6. The Employer agrees not to ask the employee to obtain a printout from the Social Security Administration number database (the Numident) or other written verification of the SSN from the SSA.

B. REFERRAL TO DHS

1. If the Employer receives a tentative nonconfirmation issued by DHS, the Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. The Employer agrees to refer individuals to DHS only when the employee chooses to contest a tentative nonconfirmation.

4. If the employee contests a tentative nonconfirmation issued by DHS, the Employer will instruct the employee to contact DHS through its toll-free hotline (as found on the referral letter) within eight Federal Government work days.

5. If the Employer finds a photo mismatch, the Employer must provide the photo mismatch tentative nonconfirmation notice and follow the instructions outlined in paragraph 1 of this section for tentative nonconfirmations, generally.

6. The Employer agrees that if an employee contests a tentative nonconfirmation based upon a photo mismatch, the Employer will send a copy of the employee's Form I-551, Form I-766, U.S. Passport, or passport card to DHS for review by:

- a. Scanning and uploading the document, or
- b. Sending a photocopy of the document by express mail (furnished and paid for by the employer).

7. The Employer understands that if it cannot determine whether there is a photo match/mismatch, the Employer must forward the employee's documentation to DHS as described in the preceding paragraph. The Employer agrees to resolve the case as specified by the DHS representative who will determine the photo match or mismatch.

8. DHS will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

9. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

ARTICLE IV SERVICE PROVISIONS

A. NO SERVICE FEES

1. SSA and DHS will not charge the Employer for verification services performed under this MOU. The Employer is responsible for providing equipment needed to make inquiries. To access E-Verify, an Employer will need a personal computer with Internet access.

ARTICLE V MODIFICATION AND TERMINATION

A. MODIFICATION

1. This MOU is effective upon the signature of all parties and shall continue in effect for as long as the SSA and DHS operates the E-Verify program unless modified in writing by the mutual consent of all parties.

2. Any and all E-Verify system enhancements by DHS or SSA, including but not limited to E-Verify checking against additional data sources and instituting new verification policies or procedures, will be covered under this MOU and will not cause the need for a supplemental MOU that outlines these changes.

B. TERMINATION

1. The Employer may terminate this MOU and its participation in E-Verify at any time upon 30 days prior written notice to the other parties.

2. Notwithstanding Article V, part A of this MOU, DHS may terminate this MOU, and thereby the Employer's participation in E-Verify, with or without notice at any time if deemed necessary because of the requirements of law or policy, or upon a determination by SSA or DHS that there has been a breach of system integrity or security by the Employer, or a failure on the part of the Employer to comply with established E-Verify procedures and/or legal requirements. The Employer understands that if it is a Federal contractor, termination of this MOU by any party for any reason may negatively affect the

performance of its contractual responsibilities. Similarly, the Employer understands that if it is in a state where E-Verify is mandatory, termination of this by any party MOU may negatively affect the Employer's business.

3. An Employer that is a Federal contractor may terminate this MOU when the Federal contract that requires its participation in E-Verify is terminated or completed. In such cases, the Federal contractor must provide written notice to DHS. If an Employer that is a Federal contractor fails to provide such notice, then that Employer will remain an E-Verify participant, will remain bound by the terms of this MOU that apply to non-Federal contractor participants, and will be required to use the E-Verify procedures to verify the employment eligibility of all newly hired employees.

4. The Employer agrees that E-Verify is not liable for any losses, financial or otherwise, if the Employer is terminated from E-Verify.

ARTICLE VI PARTIES

A. Some or all SSA and DHS responsibilities under this MOU may be performed by contractor(s), and SSA and DHS may adjust verification responsibilities between each other as necessary. By separate agreement with DHS, SSA has agreed to perform its responsibilities as described in this MOU.

B. Nothing in this MOU is intended, or should be construed, to create any right or benefit, substantive or procedural, enforceable at law by any third party against the United States, its agencies, officers, or employees, or against the Employer, its agents, officers, or employees.

C. The Employer may not assign, directly or indirectly, whether by operation of law, change of control or merger, all or any part of its rights or obligations under this MOU without the prior written consent of DHS, which consent shall not be unreasonably withheld or delayed. Any attempt to sublicense, assign, or transfer any of the rights, duties, or obligations herein is void.

D. Each party shall be solely responsible for defending any claim or action against it arising out of or related to E-Verify or this MOU, whether civil or criminal, and for any liability wherefrom, including (but not limited to) any dispute between the Employer and any other person or entity regarding the applicability of Section 403(d) of IIRIRA to any action taken or allegedly taken by the Employer.

E. The Employer understands that its participation in E-Verify is not confidential information and may be disclosed as authorized or required by law and DHS or SSA policy, including but not limited to, Congressional oversight, E-Verify publicity and media inquiries, determinations of compliance with Federal contractual requirements, and responses to inquiries under the Freedom of Information Act (FOIA).

F. The individuals whose signatures appear below represent that they are authorized to enter into this MOU on behalf of the Employer and DHS respectively. The Employer understands that any inaccurate statement, representation, data or other information provided to DHS may subject the Employer, its subcontractors, its employees, or its representatives to: (1) prosecution for false statements pursuant to 18 U.S.C. 1001 and/or; (2) immediate termination of its MOU and/or; (3) possible debarment or suspension.

G. The foregoing constitutes the full agreement on this subject between DHS and the

**THE VILLAGE AT GULFSTREAM PARK
COMMUNITY DEVELOPMENT DISTRICT**

Resolution 2021-02

RESOLUTION 2021-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VILLAGE AT GULFSTREAM PARK COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2021/2022 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of The Village at Gulfstream Park Community Development District (“**District**”) prior to June 15, 2020, proposed budgets (collectively, the “**Proposed Budget**”) for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VILLAGE AT GULFSTREAM PARK COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2021/2022 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: July 23, 2021

HOUR: 11:00 A.M.

LOCATION: 901 South Federal Highway
Hallandale Beach, FL 33009

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

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

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

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

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

PASSED AND ADOPTED THIS 14th DAY OF MAY, 2021.

ATTEST:

**THE VILLAGE AT GULFSTREAM
PARK COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

By: _____
Its: _____

Exhibit A: FY 2021/2022 Proposed Budget

The Village at Gulfstream Park CDD
FY 2022 Proposed O&M Budget

		Year To Date			
	Actual Through 03/31/2021	Anticipated Apr. - Sept.	Anticipated Total FY 2021	FY 2021 Adopted Budget	FY 2022 Proposed Budget
Revenues					
Developer Contributions	\$ 33,493.51	\$ 82,776.49	\$ 116,270.00	\$ 116,735.00	\$ 116,735.00
Net Revenues	\$ 33,493.51	\$ 82,776.49	\$ 116,270.00	\$ 116,735.00	\$ 116,735.00
General & Administrative Expenses					
Public Officials' Liability Insurance	\$ 4,226.00	\$ -	\$ 4,226.00	\$ 4,500.00	\$ 4,650.00
Trustee Services	-	10,000.00	10,000.00	10,000.00	10,000.00
Management	15,000.00	15,000.00	30,000.00	30,000.00	30,000.00
Engineering	-	5,000.00	5,000.00	5,000.00	5,000.00
Dissemination Agent	-	500.00	500.00	500.00	1,000.00
Property Appraiser	-	1,500.00	1,500.00	1,500.00	1,500.00
District Counsel	7,085.00	22,915.00	30,000.00	30,000.00	30,000.00
Assessment Administration	-	5,000.00	5,000.00	5,000.00	7,500.00
Reamortization Schedules	-	500.00	500.00	500.00	500.00
Audit	-	4,900.00	4,900.00	4,900.00	5,000.00
Arbitrage Calculation	-	650.00	650.00	650.00	650.00
Supervisor Fee	200.00	-	200.00	-	400.00
Travel and Per Diem	-	400.00	400.00	400.00	400.00
Telephone	-	200.00	200.00	200.00	200.00
Postage & Shipping	34.00	66.00	100.00	100.00	100.00
Bank Charges and fees	-	-	-	-	300.00
Copies	-	100.00	100.00	100.00	100.00
Legal Advertising	710.30	789.70	1,500.00	1,500.00	1,500.00
Miscellaneous	-	7,710.00	7,710.00	7,710.00	2,860.00
Web Site Maintenance	1,050.00	1,350.00	2,400.00	2,700.00	2,500.00
Dues, Licenses, and Fees	200.00	-	200.00	175.00	175.00
General Insurance	4,522.00	-	4,522.00	4,700.00	5,000.00
Property & Casualty	6,662.00	-	6,662.00	6,600.00	7,400.00
Total General & Administrative Expenses	\$ 39,689.30	\$ 76,580.70	\$ 116,270.00	\$ 116,735.00	\$ 116,735.00
Total Expenses	\$ 39,689.30	\$ 76,580.70	\$ 116,270.00	\$ 116,735.00	\$ 116,735.00
Net Income (Loss)	\$ (6,195.79)	\$ 6,195.79	\$ -	\$ -	\$ -

The Village at Gulfstream Park CDD
FY 2021 Proposed Debt Service Budget
Series 2008A Special Assessment Bonds

	Proposed FY 2022 Budget
REVENUES:	
Contributions from Developer	\$ 5,177,368.69
User Fee Account as of 03/31/2020	88,058.31
Revenue Account as of 03/31/2020	463,448.00
TOTAL REVENUES	<u>\$ 5,728,875.00</u>
EXPENDITURES:	
Series 2008A - Interest 11/01/2021	\$ 1,632,812.50
Series 2008A - Interest 05/01/2022	1,632,812.50
Series 2008A - Principal 05/01/2022	860,000.00
TOTAL EXPENDITURES	<u>\$ 4,125,625.00</u>
EXCESS REVENUES	<u>\$ 1,603,250.00</u>
Series 2008A - Interest 11/01/2022	\$ 1,603,250.00

Budget Item Description

Revenues:

Developer Contribution

Funding from the Developer.

Administrative Expenditures:

Directors' & Officers' (D&O) or Public Officials' Liability (POL) Insurance

Supervisors' and Officers' liability insurance.

Trustee Services

The Trustee submits invoices annually for services rendered on bond series. These fees are for maintaining the District trust accounts.

District Management Fees

The District receives Management and Administrative services as part of a Management Agreement with PFM Group Consulting, LLC. These services are further outlined in Exhibit "A" of the Management Agreement.

Engineering Fees

The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of invoices, and all other engineering services as requested by the District throughout the year.

Dissemination Agent

When bonds are issued for the District, the Bond Indenture requires continuing disclosure, which the dissemination agent provides to the trustee and bond holders.

Property Appraiser Fee

Cost incurred for a copy of the annual parcel listing for parcels within the District from the county.

District Counsel

The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts, and all other legal services as requested by the District throughout the year.

Assessment Administration

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. It is typically collected via the Tax Collector. The District

Manager submits an Assessment Roll to the Tax Collector annually by the deadline set by the Tax Collector or Property Appraiser.

Re-amortization Schedules

When debt is paid on a bond series, a new amortization schedule must be recalculated. This can occur up to four times per year per bond issue.

Audit

Chapter 218 of the Florida Statutes requires a District to conduct an annual financial audit by an Independent Certified Public Accounting firm. Some exceptions apply.

Arbitrage Calculation

Annual computations are necessary to calculate arbitrage rebate liability to ensure the District's compliance with all tax regulations.

Supervisor Fees

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for meeting attendance and to receive up to \$200.00 per meeting. The amount for the Fiscal Year is based upon all supervisors attending the meetings.

Travel & Per Diem

Travel to and from meetings as related to the District.

Telephone

Telephone and fax machine services.

Postage & Shipping

Mail, overnight deliveries, correspondence, etc.

Bank Fees

Bank fees associated with the services the District uses with the bank (e.g. remote deposit capture, positive pay, wire transfers, ACH payments, monthly maintenance, etc.).

Copies

Printing and binding Board agenda packages, letterhead, envelopes, and copies.

Legal Advertising

The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to monthly meetings, special meetings, and public hearings for the District.

Website Maintenance

Website maintenance fee.

Dues, Licenses & Fees

The District is required to pay an annual fee to the Department of Economic Opportunity.

General Insurance

General liability insurance.

Property & Casualty

Insurance to protect property and cover casualty.

Miscellaneous & Contingency

Other administrative and grounds expenses incurred throughout the year.

**THE VILLAGE AT GULFSTREAM PARK
COMMUNITY DEVELOPMENT DISTRICT**

**Grau Fiscal Year 2020 Auditor Engagement
Letter**



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
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September 14, 2020

To Board of Supervisors
Village at Gulfstream Park Community Development District
12051 Corporate Blvd.
Orlando, FL 32817

We are pleased to confirm our understanding of the services we are to provide Village at Gulfstream Park Community Development District, Broward County, Florida ("the District") for the fiscal year ended September 30, 2020, with an option for one one-year renewal. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Village at Gulfstream Park Community Development District as of and for the fiscal year ended September 30, 2020, with an option for one one-year renewal. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute

the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

The auditor agrees and understands that Chapter 119, *Florida Statutes*, may be applicable to documents prepared in connection with the services provided hereunder and agrees to cooperate with public record requests made thereunder. In connection with this Agreement, the auditor agrees to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, *Florida Statutes*, the terms of which are incorporated herein. Among other requirements, the auditor must:

- a. Keep and maintain public records required by the District to perform the service.
- b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes* or as otherwise provided by law.
- c. Ensure that public records that 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 completion of the Agreement if the auditor does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, JENNIFER WALDEN, C/O PFM GROUP CONSULTING, LLC., 12051 CORPORATE BLVD., ORLANDO, FL 32817, 407-382-3256, waldenj@pfm.com.

This agreement provides for a contract period of one (1) year with the option of one (1) additional, one-year renewal upon the written consent of both parties. Our fee for these services will not exceed \$4,900 for the September 30, 2020 audit. The fee for fiscal year 2021 will not exceed \$5,000 unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Village at Gulfstream Park Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

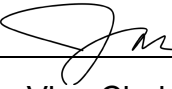
Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Village at Gulfstream Park Community Development District.

By:  _____

Title: Vice-Chairman

Date: November 17, 2020



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



Peer Review
Program

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

February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 200
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,
FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Raquel McIntosh

Firm Number: 900004390114

Review Number: 571202

**THE VILLAGE AT GULFSTREAM PARK
COMMUNITY DEVELOPMENT DISTRICT**

Funding Requests 257 - 265

**THE VILLAGE AT GULFSTREAM PARK
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 257

12/28/2020

Item No.	Payee	Invoice Number	FY 2021 Amount
1	PFM Group Consulting		
	November postage	OE-EXP-12-50	\$ 31.46
	DM Fees December	DM-12-2020-0045	\$ 2,500.00
2	Billing, Cochran, Lyles, Mauro & Ramsey		
	District Counsel	166029	\$ 3,757.50
TOTAL			\$ 6,288.96

Secretary / Assistant Secretary

Chairperson

**THE VILLAGE AT GULFSTREAM PARK
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 258

1/5/2021

Item No.	Payee	Invoice Number	FY 2021 Amount
1	Florida Department of Economic Opportunity Late Fees	83319	\$ 25.00
2	Sunsentinel Media Group Legal Ad	28675347000	\$ 114.80
TOTAL			\$ 139.80

Secretary / Assistant Secretary

Chairperson

**THE VILLAGE AT GULFSTREAM PARK
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 259

1/19/2021

Item No.	Payee	Invoice Number	FY 2021 Amount
1	VGlobalTech		
	Monthly Website fee	2318	\$ 125.00
	Quarterly ADA audit	2264	\$ 300.00
2	Sunsentinel Media Group		
	Legal Ad	----	\$ 112.45
TOTAL			\$ 537.45

Secretary / Assistant Secretary

Chairperson

**THE VILLAGE AT GULFSTREAM PARK
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 2260

1/26/2021

Item No.	Payee	Invoice Number	FY 2021 Amount
1	PFM Group Consulting LLC DM fees - January	DM-01-2021-0045	\$ 2,500.00
TOTAL			\$ 2,500.00

Secretary / Assistant Secretary

Chairperson

**THE VILLAGE AT GULFSTREAM PARK
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 261

2/17/2021

Item No.	Payee	Budget Item	Invoice Number	FY 2021 Amount
1	VGlobalTech Monthly website maintenance	Website Maintenance	2397	\$ 125.00
			TOTAL	\$ 125.00

Secretary / Assistant Secretary

Chairperson

**THE VILLAGE AT GULFSTREAM PARK
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 262

2/26/2021

Item No.	Payee	Budget Item	Invoice Number	FY 2021 Amount
1	Billing, Cochran, Lyles General Counsel	District Counsel	166993	\$ 907.50
2	PFM Group Consulting LLC DM Fees - February 2021	Management Fees	DM-02-2021-0045	\$ 2,500.00
			TOTAL	\$ 3,407.50

Secretary / Assistant Secretary



Chairperson

**THE VILLAGE AT GULFSTREAM PARK
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 263

3/15/2021

Item No.	Payee	Budget Item	Invoice Number	FY 2021 Amount
1	VglobalTech March website maintenance	Website Fees	2481	\$ 125.00
2	Sunsentinel Advertising	Legal Advertising	033050334000	\$ 117.15
3	PFM Group Consulting LLC DM Fees - March 2021 Billable Expenses	Management Fees Postage	DM-03-2021-0046 OE-EXP-03-45	\$ 2,500.00 \$ 2.04
			TOTAL	\$ 2,744.19

Secretary / Assistant Secretary



Chairperson

**THE VILLAGE AT GULFSTREAM PARK
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 264

3/29/2021

Item No.	Payee	Budget Item	Invoice Number	FY 2021 Amount
1	Billing, Cochran, Lyles Legal Counsel	District Counsel	167468	\$ 770.00
			TOTAL	\$ 770.00

Secretary / Assistant Secretary



Chairperson
Joe M. Lopez

**THE VILLAGE AT GULFSTREAM PARK
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 265

4/12/2021

Item No.	Payee	Budget Item	Invoice Number	FY 2021 Amount
1	VGlobalTech			
	Monthly Website fee	Website Maintenance	2397	\$ 125.00
	Monthly Website fee	Website Maintenance	2612	\$ 125.00
	Quarterly Audits ADA	Website Maintenance	2525	\$ 300.00
			TOTAL	\$ 550.00

Secretary / Assistant Secretary



Chairperson

THE VILLAGE AT GULFSTREAM PARK COMMUNITY DEVELOPMENT DISTRICT

Financial Position

The Village at Gulfstream Park CDD
Statement of Financial Position
As of 3/31/2021

	General	Debt Service	Capital Projects	General Long-Term Debt	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$ 5,485.34				\$ 5,485.34
Accounts Receivable - Due from Developer	17,042.74				17,042.74
Debt Service Reserve Bond		\$ 0.04			0.04
Debt Service Reserve Bond		2,413,236.59			2,413,236.59
Revenue Bond		507,754.66			507,754.66
User Fee Bond		66,891.02			66,891.02
Custody Bond		26,003.27			26,003.27
Total Current Assets	<u>\$ 22,528.08</u>	<u>\$ 3,013,885.58</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,036,413.66</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$ 3,013,885.58	\$ 3,013,885.58
Amount To Be Provided				45,221,114.42	45,221,114.42
Total Investments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,235,000.00</u>	<u>\$ 48,235,000.00</u>
Total Assets	<u><u>\$ 22,528.08</u></u>	<u><u>\$ 3,013,885.58</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 48,235,000.00</u></u>	<u><u>\$ 51,271,413.66</u></u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$ 6,014.19				\$ 6,014.19
Deferred Revenue	17,042.74				17,042.74
Total Current Liabilities	<u>\$ 23,056.93</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,056.93</u>
<u>Long Term Liabilities</u>					
Revenue Bonds Payable - Long-Term				\$ 48,235,000.00	\$ 48,235,000.00
Total Long Term Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,235,000.00</u>	<u>\$ 48,235,000.00</u>
Total Liabilities	<u><u>\$ 23,056.93</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 48,235,000.00</u></u>	<u><u>\$ 48,258,056.93</u></u>
<u>Net Assets</u>					
Net Assets, Unrestricted	\$ 839.39				\$ 839.39
Net Assets - General Government	4,827.55				4,827.55
Current Year Net Assets - General Government	(6,195.79)				(6,195.79)
Net Assets, Unrestricted		\$ 2,689,205.92			2,689,205.92
Current Year Net Assets, Unrestricted		324,679.66			324,679.66
Net Assets, Unrestricted			\$ (173,579.87)		(173,579.87)
Net Assets, Unrestricted			173,579.87		173,579.87
Total Net Assets	<u><u>\$ (528.85)</u></u>	<u><u>\$ 3,013,885.58</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,013,356.73</u></u>
Total Liabilities and Net Assets	<u><u>\$ 22,528.08</u></u>	<u><u>\$ 3,013,885.58</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 48,235,000.00</u></u>	<u><u>\$ 51,271,413.66</u></u>

The Village at Gulfstream Park CDD
Statement of Activities
As of 3/31/2021

	General	Debt Service	Capital Projects	General Long- Term Debt	Total
<u>Revenues</u>					
Developer Contributions	\$ 33,493.51				\$ 33,493.51
Other Assessments		\$1,346,444.50			1,346,444.50
User Fee Revenue		88,058.31			88,058.31
Tenant Fees		83,298.96			83,298.96
Intergovernmental Revenues		463,448.00			463,448.00
Total Revenues	<u>\$ 33,493.51</u>	<u>\$1,981,249.77</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,014,743.28</u>
<u>Expenses</u>					
Supervisor Fees	\$ 200.00				\$ 200.00
Public Officials' Liability Insurance	4,226.00				4,226.00
Management	15,000.00				15,000.00
District Counsel	7,085.00				7,085.00
Postage & Shipping	34.00				34.00
Legal Advertising	710.30				710.30
Web Site Maintenance	1,050.00				1,050.00
Dues, Licenses, and Fees	200.00				200.00
General Insurance	4,522.00				4,522.00
Property & Casualty	6,662.00				6,662.00
Interest Payments		\$1,658,078.13			1,658,078.13
Total Expenses	<u>\$ 39,689.30</u>	<u>\$1,658,078.13</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,697,767.43</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income		\$ 21.43			\$ 21.43
Dividend Income		1,486.59			1,486.59
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$ -</u>	<u>\$ 1,508.02</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,508.02</u>
Change In Net Assets	\$ (6,195.79)	\$ 324,679.66	\$ -	\$ -	\$ 318,483.87
Net Assets At Beginning Of Year	\$ 5,666.94	\$2,689,205.92	\$ -	\$ -	\$2,694,872.86
Net Assets At End Of Year	<u>\$ (528.85)</u>	<u>\$3,013,885.58</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$3,013,356.73</u>

The Village at Gulfstream Park CDD

Budget to Actual

For the Month Ending 3/31/2021

	Year To Date			Fy 2021
	Actual	Budget	Variance	Adopted Budget
<u>Revenues</u>				
Developer Contributions	\$ 33,493.51	\$58,367.52	\$(24,874.01)	\$116,735.00
Net Revenues	\$ 33,493.51	\$58,367.52	\$(24,874.01)	\$116,735.00
<u>General & Administrative Expenses</u>				
Supervisor Fees	\$ 200.00	\$ -	\$ 200.00	\$ -
Travel and Per Diem	-	199.98	(199.98)	400.00
Public Officials' Liability Insurance	4,226.00	2,250.00	1,976.00	4,500.00
Trustee Services	-	4,999.98	(4,999.98)	10,000.00
Management	15,000.00	15,000.00	-	30,000.00
Engineering	-	2,500.02	(2,500.02)	5,000.00
Dissemination Agent	-	250.02	(250.02)	500.00
Property Appraiser	-	750.00	(750.00)	1,500.00
District Counsel	7,085.00	15,000.00	(7,915.00)	30,000.00
Assessment Administration	-	2,500.02	(2,500.02)	5,000.00
Reamortization Schedules	-	250.02	(250.02)	500.00
Audit	-	2,449.98	(2,449.98)	4,900.00
Arbitrage Calculation	-	325.02	(325.02)	650.00
Telephone	-	100.02	(100.02)	200.00
Postage & Shipping	34.00	49.98	(15.98)	100.00
Copies	-	49.98	(49.98)	100.00
Legal Advertising	710.30	750.00	(39.70)	1,500.00
Miscellaneous	-	3,855.00	(3,855.00)	7,710.00
Web Site Maintenance	1,050.00	1,350.00	(300.00)	2,700.00
Dues, Licenses, and Fees	200.00	87.48	112.52	175.00
General Insurance	4,522.00	2,350.02	2,171.98	4,700.00
Property & Casualty	6,662.00	3,300.00	3,362.00	6,600.00
Total General & Administrative Expenses	\$ 39,689.30	\$58,367.52	\$(18,678.22)	\$116,735.00
Total Expenses	\$ 39,689.30	\$58,367.52	\$(18,678.22)	\$116,735.00
Net Income (Loss)	\$ (6,195.79)	\$ -	\$ (6,195.79)	\$ -

THE VILLAGE AT GULFSTREAM PARK COMMUNITY DEVELOPMENT DISTRICT

Staff Reports