

# **The Village at Gulfstream Park Community Development District**

3501 Quadrangle Boulevard, Suite 270, Orlando FL 32817 - Phone: 407.723.5900

[thevillageatgulfstreamparkcdd.com](http://thevillageatgulfstreamparkcdd.com)

---

The Landowners Meeting and Board of Supervisors' meeting of The Village at Gulfstream Park Community Development District ("District") will be held on **November 17, 2023, 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 at the Board of Supervisors Meeting.**

Please use the conference call information below:

**Dial-In: 1-844-621-3956**

**Access Code: 2539 895 0958**

## **LANDOWNERS' MEETING AGENDA**

- Call to Order
- Appointment of Chairperson for the Purpose of Conducting the Landowners' Meeting
- Determination of Number of Voting Units Represented or Assigned by Proxy
- Acceptance of Nominations for the Board of Supervisors
- Casting of Ballots
- Ballot Tabulations and Announcement of Election Results
- Adjournment

## **BOARD OF SUPERVISOR'S MEETING AGENDA**

### **Administrative Matters**

- Call to Order
- Roll Call to Confirm a Quorum
- Public Comment Period
- **Administration of the Oath of Office to Newly Elected Board Members**
- 1. **Consideration of Resolution 2024-01, Canvassing and Certifying the Results of the Landowners' Election**
- 2. **Consideration of Resolution 2024-02, Appointing District Officers**
- 3. **Consideration of the Minutes of the August 18, 2023, Board of Supervisors' Meeting**

### **Business Matters**

4. **Ratification of Fiscal Year 2023 Audit Engagement Letter**
5. **Consideration of Funding Requests 303 – 305 & 307**
6. **Ratification of Funding Requests 306 & 308**
7. **Review of District Financial Position**



**Other Business**

**Staff Reports**

District Counsel

District Engineer

District Manager

**Supervisors Requests and Audience Comments**

**Adjournment**

**VILLAGES AT GULFSTREAM PARK  
COMMUNITY DEVELOPMENT DISTRICT**

Landowners Meeting

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF  
VILLAGE AT GULFSTREAM COMMUNITY DEVELOPMENT DISTRICT  
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **Friday, November 17, 2023**

TIME: **11:00 AM**

LOCATION: **901 South Federal Highway, 3<sup>rd</sup> Floor, Hallandale Beach, FL 33009.**

Pursuant to Chapter 190, Florida Statutes, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), Florida Statutes.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. Please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, three (3) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

## LANDOWNER PROXY

### VILLAGE AT GULFSTREAM PARK COMMUNITY DEVELOPMENT DISTRICT BROWARD COUNTY, FLORIDA LANDOWNERS' MEETING – November 17, 2023

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints \_\_\_\_\_ ("**Proxy Holder**") for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Village at Gulfstream Park Community, Development District to be held at 901 South Federal Highway, Hallandale Beach, FL 33009 on **November 17, 2023, at 11:00 a.m.**, and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

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

#### The Village at Gulfstream Park, LLC

Printed Name of Legal Owner

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

\_\_\_\_\_  
Date

#### Parcel Description

#### Acreage

#### Authorized Votes

See Attached

54.6

55

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

**Total Number of Authorized Votes:**

**55**

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

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

**OFFICIAL BALLOT**  
**VILLAGE AT GULFSTREAM PARK COMMUNITY DEVELOPMENT DISTRICT**  
**BROWARD COUNTY, FLORIDA**  
**LANDOWNERS' MEETING - NOVEMBER 17, 2023**

**For Election (3 Supervisors):** The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2) year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Village at Gulfstream Community Development District and described as follows:

**Description**

**Acreage**

See Attached

54.6

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

or

**Attach Proxy.**

I, \_\_\_\_\_, as Landowner, or as the proxy holder of The Village at Gulfstream Park LLC (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

**NAME OF CANDIDATE**

**NUMBER OF VOTES**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

Signed: \_\_\_\_\_

Printed Name: \_\_\_\_\_

**VILLAGES AT GULFSTREAM PARK  
COMMUNITY DEVELOPMENT DISTRICT**

Administration of the Oath of Office  
to Newly Elected Board Members

**VILLAGES AT GULFSTREAM PARK  
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Resolution 2024-01,  
Canvassing and Certifying the Results  
of the Landowners' Election

## RESOLUTION 2024-01

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VILLAGE AT GULFSTREAM PARK COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF LANDOWNERS ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES.**

**WHEREAS**, The Village at Gulfstream Park ("District") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and is validly existing under the Constitution and laws of the State of Florida; and

**WHEREAS**, following proper publication and notice thereof, on November 17, 2023 the owners of land within the District held a meeting for the purpose of electing supervisors to the District's Board of Supervisors ("Board"); and

**WHEREAS**, at the November 17, 2023 meeting, the below recited persons were duly elected by virtue of the votes cast in their respective favor; and

**WHEREAS**, the Board by means of this Resolution desires to canvas the votes and declare and certify the results of said election;

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

1. 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, to wit:

Seat 3	_____	Votes	_____
Seat 4	_____	Votes	_____
Seat 5	_____	Votes	_____

2. In accordance with said statute, and by virtue of the number of votes cast for the respective Supervisors, they are declared to have been elected for the following terms of office:

_____	Years	4
_____	Years	4
_____	Years	2

3. Said terms of office commenced on November 8, 2019.

**PASSED AND ADOPTED THIS 17<sup>TH</sup> DAY OF NOVEMBER 2023.**

**ATTEST:**

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

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

\_\_\_\_\_  
Chair/Vice-Chair

**VILLAGES AT GULFSTREAM PARK  
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Resolution 2024-02,  
Appointing District Officers

**RESOLUTION 2024-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VILLAGE AT GULFSTREAM PARK COMMUNITY DEVELOPMENT DISTRICT ELECTING THE OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, The VILLAGE AT GULFSTREAM PARK COMMUNITY DEVELOPMENT DISTRICT (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

**WHEREAS**, pursuant to Section 190.006(6), Florida Statutes, as soon as practicable after each election or appointment to the Board of Supervisors (the "Board"), the Board shall organize by electing one of its members as chair and by electing a secretary, and such other officers as the Board may deem necessary.

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

Section 1. \_\_\_\_\_ is elected Chairman.

Section 2. \_\_\_\_\_ is elected Vice Chairman.

Section 2. \_\_\_\_\_ is elected Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.

Section 3. \_\_\_\_\_ is elected Treasurer.

Section 4. \_\_\_\_\_ is elected Assistant Treasurer.  
\_\_\_\_\_ is elected Assistant Treasurer.

Section 5. All resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 6. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 17<sup>TH</sup> DAY of NOVEMBER, 2023.**

**ATTEST:**

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

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

\_\_\_\_\_  
Chairman/Vice-Chairman

**VILLAGES AT GULFSTREAM PARK  
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of the Minutes of  
the August 18, 2023,  
Board of Supervisors' Meeting



## **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, August 18, 2023, at 11:07 a.m. at 901 South Federal Highway, 3<sup>rd</sup> Floor, Hallandale Beach, FL 33009.

Present and constituting a quorum:

Josh Adams  
Richard Patterson  
Kathy Hackshaw  
Marcelo Toledo

Board Member (joined at 11:19 a.m.)  
Board Member  
Board Member  
Board Member

Also present were:

Jane Gaarlandt  
Verona Griffith  
Scott Cochran

PFM  
PFM  
District Counsel

### **SECOND ORDER OF BUSINESS**

#### **Public Comment Period**

There were no public comments at this time.

### **THIRD ORDER OF BUSINESS**

#### **Consideration of Nomination for Vacant Seat 1, 4-Year Term, Expires 2025**

- **Administration of the  
Oath of Office to Newly  
Appointed Supervisor**

The Board nominated Ms. Fernella Allen to Seat 1.

On MOTION by Ms. Hackshaw, seconded by Mr. Patterson, with all in favor, the Board appointed Ms. Allen to Seat 1.

Ms. Gaarlandt administered the Oath of Office to Ms. Allen.

#### **FOURTH ORDER OF BUSINESS**

#### **Consideration of the Minutes of the April 28, 2023 Board of Supervisors' Meeting**

The Board reviewed the minutes.

Mr. Patterson asked for an update on the two unidentified registered voters.

Ms. Gaarlandt advised that per the Supervisor of Elections' Office, the addresses are for the parking lot, and it is assumed that these are homeless persons using the addresses to obtain benefits. It is currently the position of the Supervisor of Elections' Office not to pursue it further unless otherwise directed.

On MOTION by Mr. Patterson, seconded by Ms. Hackshaw, with all in favor, the Board approved the Minutes of the April 28, 2023, Board of Supervisors Meeting.

#### **FIFTH ORDER OF BUSINESS**

#### **Consideration of Resolution 2023-03, Setting a Regular Meeting Schedule for FY 2024**

Ms. Gaarlandt advised that some dates were adjusted to accommodate holidays.

On MOTION by Ms. Hackshaw, seconded by Mr. Patterson, with all in favor, the Board approved Resolution 2023-03, Setting a Regular Meeting Schedule for FY 2024.

#### **SIXTH ORDER OF BUSINESS**

#### **Consideration of Resolution 2023-04, Amending Resolution 2023-02 to Reset**

**the Date of the Public Hearing  
for the Adoption of the FY  
2023-2024 Proposed Budget**

Ms. Gaarlandt advised that the meeting and public hearing have been noticed for the new date.

On MOTION by Mr. Patterson, seconded by Ms. Hackshaw, with all in favor, the Board approved Resolution 2023-04, Amending Resolution 2023-02 to Reset the Date of the Public Hearing for the Adoption of the FY 2023-2024 Proposed Budget.

**SEVENTH ORDER OF BUSINESS**

**Public Hearing on the  
Adoption of District's Annual  
Budget**

**• Public Comments**

**• Board Comments**

**A. Consideration of  
Resolution 2023-05,  
Adopting FY 2024  
Budget and  
Appropriating Funds**

On MOTION by Mr. Patterson, seconded by Ms. Hackshaw, with all in favor, the Board opened the public hearing.

There were no members of the public present.

On MOTION by Ms. Hackshaw, seconded by Ms. Allen, with all in favor, the Board closed the public hearing.

Mr. Adams joined the meeting at 11:19 a.m.

Ms. Gaarlandt advised that there are no changes to the budget that was previously approved by the Board.

On MOTION by Mr. Adams, seconded by Ms. Allen, with all in favor, the Board approved Resolution 2023-05, Adopting FY 2024 Budget and Appropriating Funds.

**EIGHTH ORDER OF BUSINESS**

**Consideration of Fiscal Year  
2024 Funding Agreement**

Ms. Gaarlandt stated that the agreement is in the same form as in previous years.

On MOTION by Ms. Allen, seconded by Mr. Patterson, with all in favor, the Board approved the Fiscal Year 2024 Funding Agreement.

**NINTH ORDER OF BUSNISS**

**Review and Acceptance of  
Fiscal Year 2022 Audit Report**

Ms. Gaarlandt noted that the report was reviewed by Staff prior to submittal to the state.

On MOTION by Mr. Patterson, seconded by Ms. Hackshaw, with all in favor, the Board accepted the Fiscal Year 2022 Audit Report.

**TENTH ORDER OF BUSINESS**

**Ratification of Funding  
Request Nos. 300 & 302**

Ms. Gaarlandt noted that these are standard District expenses.

On MOTION by Mr. Patterson, seconded by Ms. Hackshaw, with all in favor, the Board ratified Funding Request Nos. 300 & 302.

**ELEVENTH ORDER OF BUSINESS**

**Consideration of Funding  
Request No. 301**

Ms. Gaarlandt noted that these are standard District expenses.

On MOTION by Mr. Patterson, seconded by Ms. Hackshaw, with all in favor, the Board approved Funding Request No. 301.

## **TWELFTH ORDER OF BUSINESS**

### **Review of District Financial Position**

Ms. Gaarlandt presented the District Financial Statements. Ms. Griffith addressed questions related to the financial statements. No action required by the Board.

## **THIRTEENTH ORDER OF BUSINESS**

### **Staff Reports**

**Attorney** – Mr. Cochran stated that Board members will be required to take four hours of ethics training starting January 2024, it will need to be completed by December 31, 2024. He also reviewed the 2023 Legislative Updates, which include changes to the public records laws which excepts certain records from public records laws. There have also been updates to apps that cannot be downloaded on government issued devices. There is a new law that prohibits government agencies from selling certain types of land or issuing certain types of contracts to entities that are controlled by principals of certain foreign governments.

**Engineer** – Not present.

**Manager** – Ms. Gaarlandt asked that the Board allow PFM to perform disclosure services which was previously done by MuniCap, a termination letter will be mailed out.

On MOTION by Ms. Hackshaw, seconded by Mr. Patterson, with all in favor, the Board approved the switch of Disclosure Services from MuniCap to PFM.

## **FOURTEENTH ORDER OF BUSINESS**

### **Audience Comments and Supervisors Requests, Adjournment**

There were no Supervisor requests or audience comments.

On MOTION by Mr. Patterson, seconded by Ms. Hackshaw, with all in favor, the August 18, 2023 meeting of the Board of Supervisors for The Village at Gulfstream Park Community Development District was adjourned.

---

Secretary/Assistant Secretary

---

Chairman/Vice-Chairman

**VILLAGES AT GULFSTREAM PARK  
COMMUNITY DEVELOPMENT DISTRICT**

Ratification of Fiscal Year 2023  
Audit Engagement Letter



# 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

August 31, 2023

The Village at Gulfstream Park Community Development District  
PFM Group Consulting LLC  
3501 Quadrangle Blvd, Suite 270  
Orlando, FL 32817

## **The Objective and Scope of the Audit of the Financial Statements**

You have requested that Berger, Toombs, Elam, Gaines and Frank ("we") audit the financial statements of The Village at Gulfstream Park Community Development District, (the "District"), which comprise governmental activities and each major fund as of and for the year ending September 30, 2023, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the years ending September 30, 2023 and 2024.

The objectives of our audit 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 auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements. 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.

## **The Responsibilities of the Auditor**

We will conduct our audit in accordance with (GAAS). Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Fort Pierce / Stuart

Member AICPA

Member AICPA Division for CPA Firms  
Private Companies practice Section

Member FICPA



The Village at Gulfstream Park Community Development District  
August 31, 2023  
Page 2

- 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, 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 the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants and Generally Accepted Governmental Auditing Standards.



The Village at Gulfstream Park Community Development District  
August 31, 2023  
Page 3

### **The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework**

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. 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 District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
2. For the design, implementation and maintenance of internal control relevant to the preparations of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
  - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed to allowed for the completion of the audit in accordance with the proposed timeline;



The Village at Gulfstream Park Community Development District  
August 31, 2023  
Page 4

- c. Additional information that we may request from management for the purpose of the audit; and
- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

- 1. That management has fulfilled its responsibilities as set out in the terms of this engagement letter; and
- 2. That it believes 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.

### **Reporting**

We will issue a written report upon completion of our audit of The Village at Gulfstream Park Community Development District's financial statements. Our report will be addressed to the Board of The Village at Gulfstream Park Community Development District. 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, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

### **Records and Assistance**

During the course of our engagement, we may accumulate records containing data that should be reflected in the of The Village at Gulfstream Park Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Amy Champagne. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report, which must be completed and filed with the Auditor General within nine (9) months after the end of the fiscal year. If the information is timely provided, the District shall receive a draft by May 15, 2024, and if the draft is timely reviewed by Management, the District shall receive the final audit by June 15, 2024.

### **Other Relevant Information**

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.



The Village at Gulfstream Park Community Development District  
August 31, 2023  
Page 5

Either party may unilaterally terminate this agreement, with or without cause, upon sixty (60) days written notice subject to the condition that the District will pay all invoices for services rendered prior to the date of termination.

#### **Fees, Costs and Access to Workpapers**

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2023 will not exceed \$4,600, unless the scope of the engagement is changed, the assistance which of The Village at Gulfstream Park Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. Our fee for the year ending September 30, 2024 will not exceed \$4,600. All other provisions of this letter will survive any fee adjustment.

In the event we are requested or authorized by of The Village at Gulfstream Park Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for of The Village at Gulfstream Park Community Development District, of The Village at Gulfstream Park Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency.

Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.



The Village at Gulfstream Park Community Development District  
August 31, 2023  
Page 6

### **Information Security – Miscellaneous Terms**

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of The Village at Gulfstream Park Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. of The Village at Gulfstream Park Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of The Village at Gulfstream Park Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this engagement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Because Berger, Toombs, Elam, Gaines & Frank will rely on of The Village at Gulfstream Park Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, of The Village at Gulfstream Park Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of The Village at Gulfstream Park Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and of The Village at Gulfstream Park Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants P.L.


The Village at Gulfstream Park Community Development District  
August 31, 2023  
Page 7

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

BERGER, TOOMBS, ELAM, GAINES & FRANK  
J. W. Gaines, CPA

Confirmed on behalf of the addressee:

  
\_\_\_\_\_  
VP of Finance 10/16/23  
\_\_\_\_\_



6815 Dairy Road  
Zephyrhills, FL 33542

813.788.2155  
[BodinePerry.com](http://BodinePerry.com)

### Report on the Firm's System of Quality Control

To the Partners of  
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [aicpa.org/prsummary](http://aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.



Bodine Perry

(BERGER\_REPORT22)



**BodinePerry**  
Certified Public Accountants & Advisors

**ADDENDUM TO ENGAGEMENT LETTER  
THE VILLAGE AT GULFSTREAM PARK  
COMMUNITY DEVELOPMENT DISTRICT  
DATED AUGUST 31, 2023**

**Public Records.** Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of 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; and
- 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; and
- d. Upon completion of the 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 or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public 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.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

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/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

PFM GROUP CONSULTING LLC  
3501 QUADRANGLE BLVD, SUITE 270  
ORLANDO, FL 32817  
TELEPHONE: 407-723-5900  
EMAIL: RECORDREQUEST@PFM.COM

Auditor: \_\_\_\_\_

  
District: The Village at Gulfstream  
Park Community Development  
District

Title: Director

Title: VP Finance

Date: August 31, 2023

Date: 10/16/23

**VILLAGES AT GULFSTREAM PARK  
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of  
Funding Requests 303 – 305 & 307

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

**Funding Request No. 303**

8/8/2023

Item No.	Payee	Budget Item	Invoice Number	FY 2023 Amount
<b>1</b>	<b>Billing Cochran Lyles</b>			
	General Legal Fees Through 05/31/2023	District counsel	181701	\$ 500.00
	General Legal Fees Through 06/30/2023	District counsel	182137	\$ 500.00
	General Legal Fees Through 07/31/2023	District counsel	182302	\$ 990.00
<b>2</b>	<b>PFM Group Consulting LLC</b>			
	Postage Jun. 2023	District Management	OE-EXP-07-2023-40	\$ 3.60
				\$ 1,993.60
<b>TOTAL</b>				\$ 1,993.60

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

\_\_\_\_\_  
Chairperson

LAW OFFICES

**BILLING, COCHRAN, LYLES, MAURO & RAMSEY, P.A.**

ESTABLISHED 1977

DENNIS E. LYLES  
JOHN W. MAURO  
KENNETH W. MORGAN, JR.  
MICHAEL J. PAWELCZYK  
MANUEL R. COMRAS  
ANDREW A. RIEF  
GINGER E. WALD  
JEFFERY R. LAWLEY  
SCOTT C. COCHRAN  
SHAWN B. MCKAMEY  
ALINE O. MARCANTONIO  
JOHN C. WEBBER

LAS OLAS SQUARE, SUITE 600  
515 EAST LAS OLAS BOULEVARD  
FORT LAUDERDALE, FLORIDA 33301  
(954) 764-7150  
(954) 764-7279 FAX

PGA NATIONAL OFFICE CENTER  
300 AVENUE OF THE CHAMPIONS, SUITE 270  
PALM BEACH GARDENS, FLORIDA 33418  
(561) 659-5970  
(561) 659-6173 FAX

WWW.BILLINGCOCHRAN.COM

PLEASE REPLY TO: FORT LAUDERDALE

CHRISTINE A. BROWN  
GREGORY F. GEORGE  
LORI B. LEWELLEN  
JOANNA R. LLERA

OF COUNSEL

CLARK J. COCHRAN, JR.  
SUSAN F. DELEGAL  
SHIRLEY A. DELUNA  
GERALD L. KNIGHT  
BRUCE M. RAMSEY  
RICHARD T. WOULFE

STEVEN F. BILLING (1947-1998)  
HAYWARD D. GAY (1943-2007)

May 31, 2023

Ms. Jane Gaarlandt  
Village at Gulfstream Park CDD  
PFM Group Consulting LLC  
3501 Quadrangle Blvd., Suite 270  
Orlando, FL 32817

**Re: Village at Gulfstream Park CDD  
Our File No. 703.06632**

Dear Jane:

Enclosed please find our Interim Statement for legal services rendered in the above-referenced matter.

Thank you for letting us be of service to you in this matter.

Very truly yours,

  
DENNIS E. LYLES  
For the Firm

DEL/sp  
Enclosure

BILLING, COCHRAN, LYLES, MAURO & RAMSEY, P.A.  
LAS OLAS SQUARE, SUITE 600  
515 EAST LAS OLAS BOULEVARD  
FORT LAUDERDALE, FLORIDA 33301  
(954) 764-7150

VILLAGE AT GULFSTREAM PARK CDD  
PFM GROUP CONSULTING LLC  
3501 QUADRANGLE BLVD., SUITE 270  
ORLANDO FL 32817

Page: 1  
05/31/2023  
Account No: 703-066320  
Statement No: 181701

Attn: JANE GAARLANDT

VILLAGE AT GULFSTREAM PARK CDD

Fees

Monthly minimum billing for general/routine legal services provided for in CDD Engagement Letter, including, but not limited to:  
Communications with District Manager and District Staff re: routine operations of the CDD; Communications with State and local government agencies re: CDD matters, requests for information, audits, etc.; Update and maintain CDD records, notices, filings, etc.; Review miscellaneous correspondence re: CDD; Scheduling matters involving the CDD and Agendas re: Meetings of Board of Supervisors; Monitoring litigation matters, receiving and processing all notices, service of process, etc., as Registered Agent of the CDD; Reviewing and reporting upon changes in legislation and regulatory measures affecting the CDD

For Current Services Rendered	500.00
Previous Balance	\$3,895.00
Total Current Work	500.00
Balance Due	<u>\$4,395.00</u>

PLEASE MAKE CHECKS PAYABLE TO  
BILLING, COCHRAN, LYLES, MAURO & RAMSEY, P.A.  
PLEASE RETURN ONE COPY OF THIS STATEMENT WITH YOUR PAYMENT  
IRS NO. 59-1756046

LAW OFFICES

**BILLING, COCHRAN, LYLES, MAURO & RAMSEY, P.A.**

ESTABLISHED 1977

DENNIS E. LYLES  
JOHN W. MAURO  
KENNETH W. MORGAN, JR.  
MICHAEL J. PAWELCZYK  
MANUEL R. COMRAS  
ANDREW A. RIEF  
GINGER E. WALD  
JEFFERY R. LAWLEY  
SCOTT C. COCHRAN  
SHAWN B. MCKAMEY  
ALINE O. MARCANTONIO  
JOHN C. WEBBER

LAS OLAS SQUARE, SUITE 600  
515 EAST LAS OLAS BOULEVARD  
FORT LAUDERDALE, FLORIDA 33301  
(954) 764-7150  
(954) 764-7279 FAX

PGA NATIONAL OFFICE CENTER  
300 AVENUE OF THE CHAMPIONS, SUITE 270  
PALM BEACH GARDENS, FLORIDA 33418  
(561) 659-5970  
(561) 659-6173 FAX

CHRISTINE A. BROWN  
GREGORY F. GEORGE  
LORI B. LEWELLEN  
JOANNA R. LLERA

OF COUNSEL

CLARK J. COCHRAN, JR.  
SUSAN F. DELEGAL  
SHIRLEY A. DELUNA  
GERALD L. KNIGHT  
BRUCE M. RAMSEY  
RICHARD T. WOULFE

STEVEN F. BILLING (1947-1998)  
HAYWARD D. GAY (1943-2007)

WWW.BILLINGCOCHRAN.COM

PLEASE REPLY TO: FORT LAUDERDALE

**RECEIVED**

*By Verona Griffith at 12:08 pm, Jul 24, 2023*

June 30, 2023

Ms. Jane Gaarlandt  
Village at Gulfstream Park CDD  
PFM Group Consulting LLC  
3501 Quadrangle Blvd., Suite 270  
Orlando, FL 32817

**Re: Village at Gulfstream Park CDD  
Our File No. 703.06632**

Dear Jane:

Enclosed please find our Interim Statement for legal services rendered in the above-referenced matter.

Thank you for letting us be of service to you in this matter.

Very truly yours,



DENNIS E. LYLES  
For the Firm

DEL/sp  
Enclosure

BILLING, COCHRAN, LYLES, MAURO & RAMSEY, P.A.  
LAS OLAS SQUARE, SUITE 600  
515 EAST LAS OLAS BOULEVARD  
FORT LAUDERDALE, FLORIDA 33301  
(954) 764-7150

VILLAGE AT GULFSTREAM PARK CDD  
PFM GROUP CONSULTING LLC  
3501 QUADRANGLE BLVD., SUITE 270  
ORLANDO FL 32817

Page: 1  
06/30/2023  
Account No: 703-066320  
Statement No: 182137

Attn: JANE GAARLANDT

VILLAGE AT GULFSTREAM PARK CDD

Fees

Monthly minimum billing for general/routine legal services provided for in CDD Engagement Letter, including, but not limited to:  
Communications with District Manager and District Staff re: routine operations of the CDD;  
Communications with State and local government agencies re: CDD matters, requests for information, audits, etc.; Update and maintain CDD records, notices, filings, etc.; Review miscellaneous correspondence re: CDD; Scheduling matters involving the CDD and Agendas re: Meetings of Board of Supervisors; Monitoring litigation matters, receiving and processing all notices, service of process, etc., as Registered Agent of the CDD; Reviewing and reporting upon changes in legislation and regulatory measures affecting the CDD

For Current Services Rendered	500.00
Previous Balance	\$4,395.00
Total Current Work	500.00

Payments

07/05/2023	PAYMENT RECEIVED - THANK YOU	-2,035.00
07/05/2023	PAYMENT RECEIVED - THANK YOU	-1,860.00
	Total Payments	-3,895.00
	Balance Due	<u>\$1,000.00</u>

PLEASE MAKE CHECKS PAYABLE TO  
BILLING, COCHRAN, LYLES, MAURO & RAMSEY, P.A.  
PLEASE RETURN ONE COPY OF THIS STATEMENT WITH YOUR PAYMENT  
IRS NO. 59-1756046

BILLING, COCHRAN, LYLES, MAURO & RAMSEY, P.A.  
LAS OLAS SQUARE, SUITE 600  
515 EAST LAS OLAS BOULEVARD  
FORT LAUDERDALE, FLORIDA 33301  
(954) 764-7150

VILLAGE AT GULFSTREAM PARK CDD  
PFM GROUP CONSULTING LLC  
3501 QUADRANGLE BLVD., SUITE 270  
ORLANDO FL 32817

Page: 1  
07/31/2023  
Account No: 703-066320  
Statement No: 182302

Attn: JANE GAARLANDT

VILLAGE AT GULFSTREAM PARK CDD

Fees

		Hours
07/20/2023		
GFG	MONITOR AND REVIEW LEGISLATION PRESENTED DURING THE 2023 LEGISLATIVE SESSION PERTAINING TO SPECIAL DISTRICTS, PUBLIC RECORDS, AND OTHER LAWS IMPACTING LOCAL GOVERNMENT; PREPARE MEMORANDUM TO DISTRICT MANAGER (CUMULATIVE TIME ENTRY FOR ENTIRE LEGISLATIVE SESSION)	0.40
MJP	FINALIZE MEMORANDUM RE: 2023 LEGISLATIVE SESSION; CORRESPONDENCE TO DISTRICT MANAGER WITH ATTACHMENTS	0.10
07/21/2023		
MJP	CORRESPONDENCE TO JANE GAARLANDT AND KWAME JACKSON	0.20
MJP	RECEIPT AND REVIEW OF CORRESPONDENCE FROM DISTRICT MANAGER	0.20
MJP	RECEIPT AND REVIEW OF AGENDA PACKAGE FOR 7/28/23 MEETING OF BOARD OF SUPERVISORS	0.50
07/24/2023		
MJP	RECEIPT AND REVIEW OF CORRESPONDENCE FROM JANE GAARLANDT	0.20
07/28/2023		
MJP	RECEIPT AND REVIEW OF CORRESPONDENCE FROM KWAME JACKSON	0.20
MJP	RECEIPT AND REVIEW FURTHER CORRESPONDENCE FROM KWAME JACKSON	0.10
GFG	PREPARE FOR, TRAVEL AND ATTEND BOARD OF SUPERVISORS MEETING AND PUBLIC HEARING (NO QUORUM)	1.40
MJP	CORRESPONDENCE TO JANE GAARLANDT AND KWAME JACKSON; RECEIPT AND REVIEW OF CORRESPONDENCE FROM KWAME JACKSON	0.30

VILLAGE AT GULFSTREAM PARK CDD

Page: 2  
07/31/2023  
Account No: 703-066320  
Statement No: 182302

VILLAGE AT GULFSTREAM PARK CDD

		Hours	
07/31/2023			
GFG	RECEIPT AND REVIEW CORRESPONDENCE FROM DISTRICT MANAGER	0.20	
	For Current Services Rendered	3.80	990.00

		Recapitulation		
<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
MICHAEL J. PAWELCZYK	PARTNERS	1.80	\$300.00	\$540.00
GREGORY F. GEORGE	ASSOCIATES	2.00	225.00	450.00

Previous Balance	\$1,000.00
------------------	------------

Total Current Work	990.00
--------------------	--------

Balance Due	<u>\$1,990.00</u>
-------------	-------------------

PLEASE MAKE CHECKS PAYABLE TO  
BILLING, COCHRAN, LYLES, MAURO & RAMSEY, P.A.  
PLEASE RETURN ONE COPY OF THIS STATEMENT WITH YOUR PAYMENT  
IRS NO. 59-1756046



Date	Invoice Number
August 2, 2023	OE-EXP-07-2023-40
Payment Terms	Due Date
Upon Receipt	August 2, 2023

Bill To:
The Village at Gulfstream Park CDD c/o PFM Group Consulting District Accounting Department 3501 Quadrangle Blvd., Suite 270 Orlando, FL 32817 United States of America

Company Address:
1735 Market Street 42nd Floor Philadelphia, PA 19103 +1 (215) 5676100

Remittance Options:

Via Mail:
PFM Group Consulting LLC PO Box 65126 Baltimore, MD 21264-5126 United States of America

RE: June 2023 Postage \$3.60

Expenses	\$3.60
<b>Total Amount Due</b>	<b><u>\$3.60</u></b>

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

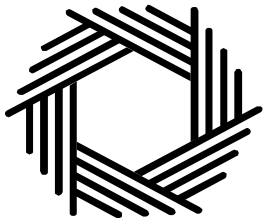
**Funding Request No. 304**

8/30/2023

Item No.	Payee	Budget Item	Invoice Number	FY 2023 Amount
<b>1</b>	<b>PFM Group Consulting LLC</b>			
	Billable Expenses Jul 2023	Billable Expenses	126555	\$ 83.60
	District Management Jul 2023	District Management	DM-07-2023-50	\$ 2,708.33
<b>2</b>	<b>US Bank</b>			
	Admin Fees FY23/24	Administration Fee	7034814	\$ 9,158.75
				\$ 11,950.68
<b>TOTAL</b>				\$ 11,950.68

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

\_\_\_\_\_  
Chairperson



pfm

Date	Invoice Number
August 23, 2023	126555
Payment Terms	Due Date
Upon Receipt	August 23, 2023

**RECEIVED**

*By Verona Griffith at 3:09 pm, Aug 25, 2023*

Bill To:

The Village at Gulfstream Park CDD  
c/o PFM Group Consulting District Accounting  
Department  
3501 Quadrangle Blvd., Suite 270  
Orlando, FL 32817  
United States of America

Company Address:

1735 Market Street  
42nd Floor  
Philadelphia, PA 19103  
+1 (215) 5676100

Remittance Options:

Via Mail:

PFM Group Consulting LLC  
PO Box 65126  
Baltimore, MD 21264-5126  
United States of America

RE: Billable expenses.

Expenses	\$83.60
<b>Total Amount Due</b>	<b><u>\$83.60</u></b>



Date	Invoice Number
August 23, 2023	126555
Payment Terms	Due Date
Upon Receipt	August 23, 2023

**Expense Supporting Detail**

Category	Worker	Transaction Date	Amount Billed
Hotel Accommodations	Jane Gaarlandt	07/28/23	\$83.60
			Hotel Accommodations <u>\$83.60</u>
			<b>Total Expenses: \$83.60</b>



Hampton Inn Hallandale Beach Aventura  
1000 South Federal Highway • Hallandale Beach, FL 33009  
Phone (954) 874-1111 • Fax (954) 874-1112

Palace of Coral Gables 50%  
Village of Gulfstream Park 50%

GAARLANDT, JANE  
UNITED STATES OF AMERICA

name  
address

room number: 405/KXTY  
arrival date: 7/27/2023 2:54:00 PM  
departure date: 7/28/2023

adult/child: 1/0  
room rate: 147.95

Rate Plan: H1P  
HH #: 1586631846 BLUE  
AL:  
Car:

If the debit/credit card you are using for check-in is attached to a bank or checking account, a hold will be placed on the account for the full anticipated dollar amount to be owed to the hotel, including estimated incidentals, through your date of check-out and such funds will not be released for 72 business hours from the date of check-out or longer at the discretion of your financial institution.

Confirmation Number: 94235766

7/28/2023

Rates subject to applicable sales, occupancy, or other taxes. Please do not leave any money or items of value unattended in your room. A safe is available for you in your guest room. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges. A fee of up to 250 USD will be assessed for smoking in a non-smoking room. Please ask the Front Desk for locations of designated outdoor smoking areas.

date	reference	description	amount
7/27/2023	2170477	GUEST ROOM	\$147.95
7/27/2023	2170477	STATE TAX	\$10.36
7/27/2023	2170477	OCCUPANCY TAX	\$8.88
7/28/2023	2170606	VS *0774	(\$167.19)
		REF=0000521340-00656808 CHIP 05	
		AID:A0000000031010	
		AID:A0000000031010	
		AID-NM:A0000000031010	
		AC:2EBDEC2C2247064E	
		**BALANCE**	\$0.00
EXPENSE REPORT SUMMARY			
		7/27/2023 STAY TOTAL	
ROOM AND TAX	\$167.19	\$167.19	
DAILY TOTAL	\$167.19	\$167.19	
Hilton Honors(R) stays are posted within 72 hours of check-out. To check your earnings or book your next stay at more than 6,500+ hotels and resorts in 119 countries, please visit Honors.com			
for reservations call 1.800.hampton or visit us online at hampton.com			
account no. VS *0774		date of charge 7/28/2023	folio/check no. 521340 A
card member name GAARLANDT, JANE		authorization 14538D	initial
establishment no. and location 100% SMOKE FREE HOTEL		purchases & services	
		taxes	
		tips & misc.	
signature of card member X		total amount	-167.19



Date	Invoice Number
July 20, 2023	DM-07-2023-50
Payment Terms	Due Date
Upon Receipt	July 20, 2023

Bill To:
The Village at Gulfstream Park CDD c/o PFM Group Consulting District Accounting Department 3501 Quadrangle Blvd., Suite 270 Orlando, FL 32817 United States of America

Company Address:
1735 Market Street 42nd Floor Philadelphia, PA 19103 +1 (215) 5676100

Remittance Options:

Via Mail:
PFM Group Consulting LLC PO Box 65126 Baltimore, MD 21264-5126 United States of America

RE: District Management Fee: July 2023

Professional Fees	\$2,708.33
<b>Total Amount Due</b>	<b><u>\$2,708.33</u></b>



MK-WI-S300 GCFS  
1555 N. Rivercenter Drive, Suite 300  
Milwaukee, WI 53212

7034814



000001544 02 SP 106481823478142 P

PFM GROUP CONSULTING LLC  
3501 QUADRANGLE BOULEVARD  
SUITE 270  
ORLANDO FL 32817





Corporate Trust Services  
EP-MN-WN3L  
60 Livingston Ave.  
St. Paul, MN 55107

Invoice Number: 7034814  
Account Number: 228811000  
Invoice Date: 08/25/2023  
Direct Inquiries To: James J. Audette  
Phone: 407-835-3820

PFM GROUP CONSULTING LLC  
3501 QUADRANGLE BOULEVARD  
SUITE 270  
ORLANDO FL 32817

**RECEIVED**

*By Verona Griffith at 8:54 am, Aug 28, 2023*

THE VILLAGE AT GULFSTREAM PARK COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT  
REVENUE BONDS, SERIES 2008

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE

\$9,158.75

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

THE VILLAGE AT GULFSTREAM PARK COMMUNITY  
DEVELOPMENT DISTRICT SPECIAL ASSESSMENT  
REVENUE BONDS, SERIES 2008

Invoice Number: 7034814  
Account Number: 228811000  
Current Due: \$9,158.75  
  
Direct Inquiries To: James J. Audette  
Phone: 407-835-3820

Wire Instructions:

U.S. Bank  
ABA # 091000022  
Acct # 1-801-5013-5135  
Trust Acct # 228811000  
Invoice # 7034814  
Attn: Fee Dept St. Paul

Please mail payments to:

U.S. Bank  
CM-9690  
PO BOX 70870  
St. Paul, MN 55170-9690





Corporate Trust Services  
EP-MN-WN3L  
60 Livingston Ave.  
St. Paul, MN 55107

3/3

Invoice Number: 7034814  
Invoice Date: 08/25/2023  
Account Number: 228811000  
Direct Inquiries To: James J. Audette  
Phone: 407-835-3820

THE VILLAGE AT GULFSTREAM PARK COMMUNITY  
DEVELOPMENT DISTRICT SPECIAL ASSESSMENT  
REVENUE BONDS, SERIES 2008

Accounts Included 228811000 228811001 228811002 228811003 228811004 228811005  
In This Relationship:

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP				
Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04360 Administration Fee - Principal Amount O/S	45,065,000.00	0.0003	100.00%	\$13,519.50
04360 Administration Fee - Max Adjustment				(\$5,019.50)
Subtotal Administration Fees - In Advance 08/01/2023 - 07/31/2024				\$8,500.00
Incidental Expenses 08/01/2023 to 07/31/2024	8,500.00	0.0775		\$658.75
Subtotal Incidental Expenses				\$658.75
TOTAL AMOUNT DUE				\$9,158.75



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

**Funding Request No. 305**

9/13/2023

Item No.	Payee	Budget Item	Invoice Number	FY 2023 Amount
1	<b>Billing Cochran Lyles</b> General Legal Fees Through 08/29/2023	District Counsel	182845	\$ 1,507.50
2	<b>PFM Group Consulting LLC</b> Postage Jul 2023	District Management	OE-EXP-08-2023-36	\$ 1.20
3	<b>SunSentinel Media Group</b> Legal Ad 08/03/2023, 08/10/2023	Legal Ad		\$ 326.30
				\$ 1,835.00
<b>TOTAL</b>				\$ 1,835.00

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

\_\_\_\_\_  
Chairperson

BILLING, COCHRAN, LYLES, MAURO & RAMSEY, P.A.  
LAS OLAS SQUARE, SUITE 600  
515 EAST LAS OLAS BOULEVARD  
FORT LAUDERDALE, FLORIDA 33301  
(954) 764-7150

VILLAGE AT GULFSTREAM PARK CDD  
PFM GROUP CONSULTING LLC  
3501 QUADRANGLE BLVD., SUITE 270  
ORLANDO FL 32817

Attn: JANE GAARLANDT

VILLAGE AT GULFSTREAM PARK CDD

Page: 1  
08/31/2023  
Account No: 703-066320  
Statement No: 182845

**RECEIVED**

*By Verona Griffith at 2:11 pm, Sep 13, 2023*

Fees

		Hours	
08/03/2023			
GFG	CORRESPONDENCE TO JANE GAARLANDT	0.20	
08/08/2023			
GFG	RECEIPT AND REVIEW OF CORRESPONDENCE FROM JANE GAARLANDT WITH ATTACHMENT	0.30	
08/10/2023			
GFG	REVISE AMENDING RESOLUTION RESETTING BUDGET HEARING	0.30	
GFG	CORRESPONDENCE TO JANE GAARLANDT WITH ATTACHMENT	0.20	
GFG	RECEIPT AND REVIEW OF CORRESPONDENCE FROM JANE GAARLANDT	0.20	
08/11/2023			
GFG	RECEIPT AND REVIEW OF AGENDA PACKAGE FOR 8/18/23 MEETING OF BOARD OF SUPERVISORS	0.50	
08/17/2023			
GFG	TELEPHONE CONFERENCE WITH JANE GAARLANDT	0.20	
SCC	CORRESPONDENCE TO AND RECEIPT AND REVIEW REPLY FROM JANE GAARLANDT	0.20	
08/18/2023			
SCC	PREPARE FOR, TRAVEL AND ATTEND BOARD OF SUPERVISORS MEETING	2.90	
08/29/2023			
MJP	RECEIPT AND REVIEW OF CORRESPONDENCE FROM JANE GAARLANDT	0.20	
MJP	REVIEW USER FEE DOCUMENTS IN FILE AND CORRESPONDENCE TO JANE GAARLANDT	0.30	
	For Current Services Rendered	5.50	1,507.50

VILLAGE AT GULFSTREAM PARK CDD

Page: 2  
08/31/2023  
Account No: 703-066320  
Statement No: 182845

VILLAGE AT GULFSTREAM PARK CDD

Recapitulation				
<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
SCOTT C. COCHRAN	PARTNERS	3.10	\$300.00	\$930.00
MICHAEL J. PAWELCZYK	PARTNERS	0.50	300.00	150.00
GREGORY F. GEORGE	ASSOCIATES	1.90	225.00	427.50
Previous Balance				\$1,990.00
Total Current Work				1,507.50
<u>Payments</u>				
08/22/2023	PAYMENT RECEIVED - THANK YOU			-500.00
08/22/2023	PAYMENT RECEIVED - THANK YOU			-500.00
08/22/2023	PAYMENT RECEIVED - THANK YOU			-990.00
Total Payments				-1,990.00
Balance Due				\$1,507.50

PLEASE MAKE CHECKS PAYABLE TO  
BILLING, COCHRAN, LYLES, MAURO & RAMSEY, P.A.  
PLEASE RETURN ONE COPY OF THIS STATEMENT WITH YOUR PAYMENT  
IRS NO. 59-1756046



Date	Invoice Number
September 5, 2023	OE-EXP-08-2023-36
Payment Terms	Due Date
Upon Receipt	September 5, 2023

Bill To:
The Village at Gulfstream Park CDD c/o PFM Group Consulting District Accounting Department 3501 Quadrangle Blvd., Suite 270 Orlando, FL 32817 United States of America

Company Address:
1735 Market Street 42nd Floor Philadelphia, PA 19103 +1 (215) 5676100

Remittance Options:

Via Mail:
PFM Group Consulting LLC PO Box 65126 Baltimore, MD 21264-5126 United States of America

RE: July 2023 Postage \$1.20

Expenses	\$1.20
<b>Total Amount Due</b>	<b><u>\$1.20</u></b>



PO Box 8023  
Willoughby, OH 44096  
adbilling@tribpub.com  
844-348-2441

### Invoice Details

Billed Account Name: Village At Gulfstream Park Cdd  
Billed Account Number: CU00664559  
Invoice Number: 078616009000  
Invoice Amount: \$326.30  
Billing Period: 08/01/23 - 08/31/23  
Due Date: 09/30/23

# INVOICE

Page 1 of 2

### Invoice Details

Date	tronc Reference #	Description	Ad Size/ Units	Rate	Gross Amount	Total
08/03/23	SSC78616009	Classified Listings, Online				326.30
08/10/23		SSC_Notice of Public Meeting 7475247				

Invoice Total: \$326.30

### Account Summary

Current	1-30	31-60	61-90	91+	Unapplied Amount
326.30	0.00	0.00	0.00	0.00	0.00

Please detach and return this portion with your payment.



PO Box 8023  
Willoughby, OH 44096

### Remittance Section

Billed Period: 08/01/23 - 08/31/23  
Billed Account Name: Village At Gulfstream Park Cdd  
Billed Account Number: CU00664559  
Invoice Number: 078616009000

Return Service Requested

6876000200 PRESORT 200 1 SP 0.630 P3C1 <B>  
VILLAGE AT GULFSTREAM PARK CDD  
3501 QUADRANGLE BOULEVARD SUITE 270  
ORLANDO FL 32817-8329

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

Sun Sentinel  
PO Box 8023  
Willoughby, OH 44096

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

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

#### FINANCIAL RELATED TERMS

##### Payments and Disputes

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

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

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

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

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

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

##### No Set-Off

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

##### Taxes

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

##### Other Services

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

##### Rate Changes & Postal Changes

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

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

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

**Funding Request No. 307**

10/20/2023

Item No.	Payee	Budget Item	Invoice Number	FY 2023 Amount	FY 2024 Amount
1	<b>Billing Cochran Lyles</b> General Legal Fees Through 09/25/2023	District Counsel	183414	\$ 1,170.00	
2	<b>Egis Insurance Advisors</b> Insurance Policy FY24	Insurance	20367		\$ 22,054.00
			<b>Subtotal</b>	<b>\$ 1,170.00</b>	<b>\$ 22,054.00</b>
			<b>TOTAL</b>	<b>\$</b>	<b>23,224.00</b>

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

\_\_\_\_\_  
Chairperson

BILLING, COCHRAN, LYLES, MAURO & RAMSEY, P.A.  
LAS OLAS SQUARE, SUITE 600  
515 EAST LAS OLAS BOULEVARD  
FORT LAUDERDALE, FLORIDA 33301  
(954) 764-7150

VILLAGE AT GULFSTREAM PARK CDD  
PFM GROUP CONSULTING LLC  
3501 QUADRANGLE BLVD., SUITE 270  
ORLANDO FL 32817

Attn: JANE GAARLANDT

VILLAGE AT GULFSTREAM PARK CDD

Page: 1  
09/30/2023  
Account No: 703-066320  
Statement No: 183414

**RECEIVED**

*By Verona Griffith at 4:22 pm, Oct 10, 2023*

Fees

		Hours
09/01/2023		
MJP	CORRESPONDENCE TO JANE GAARLANDT	0.20
09/06/2023		
MJP	TELEPHONE CONFERENCE WITH JANE GAARLANDT	0.20
09/11/2023		
MJP	RECEIPT AND REVIEW OF CORRESPONDENCE FROM JANE GAARLANDT	0.20
MJP	CORRESPONDENCE TO JANE GAARLANDT	0.20
MJP	RECEIPT AND REVIEW OF CORRESPONDENCE FROM SUPERVISOR PATTERSON	0.10
MJP	RECEIPT AND REVIEW FURTHER CORRESPONDENCE FROM JANE GAARLANDT	0.10
MJP	RECEIPT AND REVIEW ADDITIONAL CORRESPONDENCE FROM JANE GAARLANDT	0.10
09/14/2023		
MJP	CORRESPONDENCE TO JANE GAARLANDT	0.20
MJP	RECEIPT AND REVIEW OF CORRESPONDENCE FROM JANE GAARLANDT	0.20
MJP	RECEIPT AND REVIEW OF CORRESPONDENCE FROM DISTRICT MANAGER	0.20
MJP	RECEIPT AND REVIEW FURTHER CORRESPONDENCE FROM DISTRICT MANAGER	0.10
09/18/2023		
MJP	CORRESPONDENCE TO DISTRICT MANAGER	0.20
MJP	RECEIPT AND REVIEW OF CORRESPONDENCE FROM DISTRICT MANAGER	0.20
MJP	RECEIPT AND REVIEW MULTIPLE (X3) CORRESPONDENCE FROM JANE GAARLANDT	0.30
09/21/2023		
MJP	RECEIPT AND REVIEW OF CORRESPONDENCE FROM DISTRICT MANAGER	0.20

VILLAGE AT GULFSTREAM PARK CDD

Page: 2  
 09/30/2023  
 Account No: 703-066320  
 Statement No: 183414

VILLAGE AT GULFSTREAM PARK CDD

		Hours	
09/22/2023			
MJP	RECEIPT AND REVIEW OF CORRESPONDENCE FROM DISTRICT MANAGER WITH ATTACHMENT	0.40	
MJP	CORRESPONDENCE TO DISTRICT MANAGER	0.30	
MJP	RECEIPT AND REVIEW FURTHER CORRESPONDENCE FROM DISTRICT MANAGER	0.20	
MJP	FURTHER CORRESPONDENCE TO DISTRICT MANAGER	0.20	
09/25/2023			
MJP	RECEIPT AND REVIEW OF CORRESPONDENCE FROM DISTRICT MANAGER	0.10	
	For Current Services Rendered	3.90	1,170.00

		Recapitulation			
<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>	
MICHAEL J. PAWELCZYK	PARTNERS	3.90	\$300.00	\$1,170.00	

Previous Balance	\$1,507.50
Total Current Work	1,170.00

Payments

09/25/2023	PAYMENT RECEIVED - THANK YOU	-1,507.50
	Balance Due	<u>\$1,170.00</u>

PLEASE MAKE CHECKS PAYABLE TO  
 BILLING, COCHRAN, LYLES, MAURO & RAMSEY, P.A.  
 PLEASE RETURN ONE COPY OF THIS STATEMENT WITH YOUR PAYMENT  
 IRS NO. 59-1756046



# INVOICE

<b>Customer</b>	Village at GulfStream Community Development District
<b>Acct #</b>	191
<b>Date</b>	09/29/2023
<b>Customer Service</b>	Charisse Bitner
<b>Page</b>	1 of 1

Village at GulfStream Community Development District  
c/o PFM Group Consulting, LLC  
3501 Quadrangle Boulevard, Suite 270  
Orlando, FL 32817

Payment Information	
<b>Invoice Summary</b>	\$ 22,054.00
<b>Payment Amount</b>	
<b>Payment for:</b>	Invoice#20367
100123523	

Thank You

Please detach and return with payment



Customer: Village at GulfStream Community Development District

Invoice	Effective	Transaction	Description	Amount
20367	10/01/2023	Renew policy	Policy #100123523 10/01/2023-10/01/2024 Florida Insurance Alliance  Package - Renew policy Due Date: 9/29/2023	22,054.00

**Total**

\$ 22,054.00

Thank You

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

Remit Payment To: Egis Insurance Advisors

(321)233-9939

Date

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

scclimer@egisadvisors.com

09/29/2023



## PREMIUM SUMMARY

Village at GulfStream Community Development District  
c/o PFM Group Consulting, LLC  
3501 Quadrangle Boulevard, Suite 270  
Orlando, FL 32817

Term: October 1, 2023 to October 1, 2024

Quote Number: 100123523

### PREMIUM BREAKDOWN

Property (Including Scheduled Inland Marine)	\$11,980
Crime	Not Included
Automobile Liability	Not Included
Hired Non-Owned Auto	Included
Auto Physical Damage	Not Included
General Liability	\$5,207
Public Officials and Employment Practices Liability	\$4,867
Deadly Weapon Protection Coverage	Included
<b>TOTAL PREMIUM DUE</b>	<b>\$22,054</b>

### IMPORTANT NOTE

Defense Cost - Outside of Limit, Does Not Erode the Limit for General Liability, Public Officials Liability, and Employment related Practices Liability.

Deductible does not apply to defense cost. Self-Insured Retention does apply to defense cost.

Additional Notes:

(None)

**VILLAGES AT GULFSTREAM PARK  
COMMUNITY DEVELOPMENT DISTRICT**

Ratification of Funding Requests 306 & 308

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

**Funding Request No. 306**

9/21/2023

Item No.	Payee	Budget Item	Invoice Number	FY 2023 Amount
1	<b>PFM Group Consulting LLC</b>			
	District Management Aug 2023	District Management	DM-08-2023-50	\$ 2,708.33
	District Management Sep 2023	District Management	DM-09-2023-50	\$ 2,708.37
	Postage Aug 2023	District Management	OE-EXP-09-2023-35	\$ 1.26
2	<b>VGlobalTech</b>			
	Quarterly ADA Fee	Website Fee	5191	\$ 300.00
	Monthly Website fee: Jul 2023	Website Fee	5251	\$ 135.00
	Monthly Website fee: Aug 2023	Website Fee	5325	\$ 135.00
	Monthly Website fee: Sep 2023	Website Fee	5372	\$ 135.00
				\$ 6,122.96
<b>TOTAL</b>				<b>\$ 6,122.96</b>

  
Secretary / Assistant Secretary

  
VICE - Chairperson

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

**Funding Request No. 308**  
10/25/2023

Item No.	Payee	Budget Item	Invoice Number	FY 2023 Amount	FY 2024 Amount
1	FL Dept. of Economic Opportunity FY24 Special District Fee	Special District Fee	89014		\$ 175.00
2	PFM Group Consulting LLC District Management Oct 2023 Postage Sept 2023	District Management District Management	DM-10-2023-50 OE-EXP-10-2023-43	\$ 3.78	\$ 2,708.33
3	VGlobalTech Quarterly ADA Fee	Website Fee	5470	\$ 300.00	
Subtotal				\$ 303.78	\$ 2,883.33
TOTAL				\$	3,187.11

  
Secretary / Assistant Secretary

  
VICE Chairperson

# **VILLAGES AT GULFSTREAM PARK COMMUNITY DEVELOPMENT DISTRICT**

## **Review of District Financial Position**

# The Village at Gulfstream Park CDD

## Statement of Financial Position

As of 9/30/2023

	General Fund	Debt Service	General Long-Term Debt	Total
<b><u>Assets</u></b>				
<b><u>Current Assets</u></b>				
General Checking Account	\$ 386.21			\$ 386.21
Accounts Receivable - Due from Developer	19,908.64			19,908.64
Prepaid Expenses	8,465.62			8,465.62
Debt Service Reserve Bond		\$ 2,285,105.18		2,285,105.18
Revenue Bond		525,671.92		525,671.92
Interest Bond		590.14		590.14
Prepayment Bond		88,613.24		88,613.24
User Fee Bond		699,457.41		699,457.41
Custody Bond		8,105.81		8,105.81
Total Current Assets	<u>\$ 28,760.47</u>	<u>\$ 3,607,543.70</u>	<u>\$ -</u>	<u>\$ 3,636,304.17</u>
<b><u>Investments</u></b>				
Amount Available in Debt Service Funds			\$ 3,607,543.70	\$ 3,607,543.70
Amount To Be Provided			41,457,456.30	41,457,456.30
Total Investments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,065,000.00</u>	<u>\$ 45,065,000.00</u>
<b>Total Assets</b>	<u><u>\$ 28,760.47</u></u>	<u><u>\$ 3,607,543.70</u></u>	<u><u>\$ 45,065,000.00</u></u>	<u><u>\$ 48,701,304.17</u></u>
<b><u>Liabilities and Net Assets</u></b>				
<b><u>Current Liabilities</u></b>				
Accounts Payable	\$ 12,572.12			\$ 12,572.12
Deferred Revenue	19,908.64			19,908.64
Total Current Liabilities	<u>\$ 32,480.76</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,480.76</u>
<b><u>Long Term Liabilities</u></b>				
Revenue Bonds Payable - Long-Term			\$ 45,065,000.00	\$ 45,065,000.00
Total Long Term Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,065,000.00</u>	<u>\$ 45,065,000.00</u>
<b>Total Liabilities</b>	<u><u>\$ 32,480.76</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 45,065,000.00</u></u>	<u><u>\$ 45,097,480.76</u></u>
<b><u>Net Assets</u></b>				
Net Assets, Unrestricted	\$ 839.39			\$ 839.39
Net Assets - General Government	5,812.31			5,812.31
Current Year Net Assets - General Government	(10,371.99)			(10,371.99)
Net Assets, Unrestricted		\$ 2,828,474.23		2,828,474.23
Current Year Net Assets, Unrestricted		779,069.47		779,069.47
Net Assets, Unrestricted				(173,579.87)
Net Assets, Unrestricted				173,579.87
<b>Total Net Assets</b>	<u><u>\$ (3,720.29)</u></u>	<u><u>\$ 3,607,543.70</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,603,823.41</u></u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 28,760.47</u></u>	<u><u>\$ 3,607,543.70</u></u>	<u><u>\$ 45,065,000.00</u></u>	<u><u>\$ 48,701,304.17</u></u>

**The Village at Gulfstream Park CDD**  
Statement of Activities  
As of 9/30/2023

	General Fund	Debt Service	General Long-Term Debt	Total
<b><u>Revenues</u></b>				
Developer Contributions	\$ 73,590.58			\$ 73,590.58
Other Assessments		\$ 4,146,576.41		4,146,576.41
User Fee Revenue		316,939.51		316,939.51
Tenant Fees		144,622.08		144,622.08
Intergovernmental Revenues		777,041.00		777,041.00
Total Revenues	<u>\$ 73,590.58</u>	<u>\$ 5,385,179.00</u>	<u>\$ -</u>	<u>\$ 5,458,769.58</u>
<b><u>Expenses</u></b>				
Public Officials' Liability Insurance	\$ 4,702.00			\$ 4,702.00
Trustee Services	11,658.75			11,658.75
Management	32,500.00			32,500.00
Engineering	660.00			660.00
District Counsel	12,737.50			12,737.50
Audit	4,600.00			4,600.00
Arbitrage Calculation	650.00			650.00
Travel and Per Diem	246.82			246.82
Postage & Shipping	52.60			52.60
Legal Advertising	877.15			877.15
Web Site Maintenance	2,520.00			2,520.00
Dues, Licenses, and Fees	175.00			175.00
General Insurance	5,031.00			5,031.00
Property & Casualty	7,585.00			7,585.00
Principal Payments		\$ 1,540,000.00		1,540,000.00
Interest Payments		3,204,093.76		3,204,093.76
Total Expenses	<u>\$ 83,995.82</u>	<u>\$ 4,744,093.76</u>	<u>\$ -</u>	<u>\$ 4,828,089.58</u>
<b><u>Other Revenues (Expenses) &amp; Gains (Losses)</u></b>				
Interest Income	\$ 33.25			\$ 33.25
Interest Income		\$ 33,337.01		33,337.01
Dividend Income		104,647.22		104,647.22
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$ 33.25</u>	<u>\$ 137,984.23</u>	<u>\$ -</u>	<u>\$ 138,017.48</u>
<b>Change In Net Assets</b>	<u>\$ (10,371.99)</u>	<u>\$ 779,069.47</u>	<u>\$ -</u>	<u>\$ 768,697.48</u>
<b>Net Assets At Beginning Of Year</b>	<u>\$ 6,651.70</u>	<u>\$ 2,828,474.23</u>	<u>\$ -</u>	<u>\$ 2,835,125.93</u>
<b>Net Assets At End Of Year</b>	<u><u>\$ (3,720.29)</u></u>	<u><u>\$ 3,607,543.70</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,603,823.41</u></u>

# The Village at Gulfstream Park CDD

Budget to Actual  
For the Month Ending 9/30/2023

	Year To Date			FY 2023 Adopted Budget
	Actual	Budget	Variance	
<b><u>Revenues</u></b>				
Developer Contributions	\$ 73,590.58	\$ 127,702.50	\$ (54,111.92)	\$ 127,702.50
<b>Net Revenues</b>	<b>\$ 73,590.58</b>	<b>\$ 127,702.50</b>	<b>\$ (54,111.92)</b>	<b>\$ 127,702.50</b>
<b><u>General &amp; Administrative Expenses</u></b>				
Supervisor Fees	\$ -	\$ 400.00	\$ (400.00)	\$ 400.00
Public Officials' Liability Insurance	4,702.00	5,347.50	(645.50)	5,347.50
Trustee Services	11,658.75	10,000.00	1,658.75	10,000.00
Management	32,500.00	32,500.00	-	32,500.00
Engineering	660.00	10,000.00	(9,340.00)	10,000.00
Dissemination Agent	-	1,000.00	(1,000.00)	1,000.00
Property Appraiser	-	1,500.00	(1,500.00)	1,500.00
District Counsel	12,737.50	30,000.00	(17,262.50)	30,000.00
Assessment Administration	-	7,500.00	(7,500.00)	7,500.00
Reamortization Schedules	-	500.00	(500.00)	500.00
Audit	4,600.00	5,500.00	(900.00)	5,500.00
Arbitrage Calculation	650.00	1,500.00	(850.00)	1,500.00
Travel and Per Diem	246.82	400.00	(153.18)	400.00
Telephone	-	100.00	(100.00)	100.00
Postage & Shipping	52.60	100.00	(47.40)	100.00
Copies	-	100.00	(100.00)	100.00
Legal Advertising	877.15	3,000.00	(2,122.85)	3,000.00
Miscellaneous	-	1,000.00	(1,000.00)	1,000.00
Web Site Maintenance	2,520.00	2,820.00	(300.00)	2,820.00
Dues, Licenses, and Fees	175.00	175.00	-	175.00
General Insurance	5,031.00	5,750.00	(719.00)	5,750.00
Property & Casualty	7,585.00	8,510.00	(925.00)	8,510.00
<b>Total General &amp; Administrative Expenses</b>	<b>\$ 83,995.82</b>	<b>\$ 127,702.50</b>	<b>\$ (43,706.68)</b>	<b>\$ 127,702.50</b>
<b>Total Expenses</b>	<b>\$ 83,995.82</b>	<b>\$ 127,702.50</b>	<b>\$ (43,706.68)</b>	<b>\$ 127,702.50</b>
<b>Income (Loss) from Operations</b>	<b>\$ (10,405.24)</b>	<b>\$ -</b>	<b>\$ (10,405.24)</b>	<b>\$ -</b>
<b><u>Other Income (Expense)</u></b>				
Interest Income	\$ 33.25	\$ -	\$ 33.25	\$ -
<b>Total Other Income (Expense)</b>	<b>\$ 33.25</b>	<b>\$ -</b>	<b>\$ 33.25</b>	<b>\$ -</b>
<b>Net Income (Loss)</b>	<b>\$ (10,371.99)</b>	<b>\$ -</b>	<b>\$ (10,371.99)</b>	<b>\$ -</b>

**VILLAGES AT GULFSTREAM PARK  
COMMUNITY DEVELOPMENT DISTRICT**

Staff Reports

**VILLAGES AT GULFSTREAM PARK  
COMMUNITY DEVELOPMENT DISTRICT**

Supervisors Requests  
and Audience Comments