

AGENDA

Palm Beach County Housing Finance Authority

FRIDAY, AUGUST 13, 2021
9:00 A.M.

**Palm Beach County Airport Center
Complex
100 Australian Avenue
4th Floor (#4-790) Training Room
West Palm Beach, FL 33406**

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Agenda – August 13, 2021 regular meeting

Executive Director - Report on agenda items

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Meeting Agenda

August 13, 2021

PBC Airport Center – Human Resources Training Room 4-790
100 Australian Avenue, West Palm Beach, FL 33406

Housing Finance Authority of Palm Beach County

100 Australian Avenue, Suite 410
West Palm Beach, FL 33406
(561) 233-3656
FAX: (561) 233-3657
www.pbcdfa.org



Chairperson

Bobby "Tony" Smith

Vice Chair

Robin B. Henderson

Secretary

vacant

Clark D. Bennett

Tracy L. Caruso

Laurie S. Dubow

Chrichet B. Mixon

Charles V. St. Lawrence

Executive Director

David M. Brandt

dbrandt@pbcgov.org

(561) 233-3652

Administrative Assistant

Jennifer M. Hamilton

jhamilto@pbcgov.org

(561) 233-3656

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Official Electronic Letterhead

I. Call to Order

- a. Roll call and establishment of quorum

II. Public comment on Agenda Items

III. Agenda Approval

- a. Additions, deletions, substitutions
- b. Adoption

IV. Consent Agenda

- a. General Fund Requisition #8-2021

V. Presentations

- a. James Green – PBC Community Services
- b. Suzanne Cabrera – Housing Leadership Council of PBC

VI. Old Business

- a. Consider approval of FY 2021/22 General Fund budget and fund allocations

VII. New Business

- a. Consider approval of two year renewal of audit engagement
- b. Consider SEE contribution for 2022

VIII. Other matters

- a. Matters of Authority members
- b. Matters of the Executive Director and Professionals
- c. Matters of the Public
- d. Next meeting date: 9:00 a.m., Friday, September 17, 2021
PBC Airport Center, Fourth Floor - Human Resources
Training Rm. 4-790

IX. Adjournment

To: Housing Finance Authority

From: Executive Director

RE: August 13, 2021 regular meeting

Dated: August 6, 2021

Current Palm Beach County COVID-19 policy requires all persons entering a county building to wear a mask/facial covering. Beginning June 2021 the in-person participation capacity limit for Room 4-790 was increased to a maximum of 15. A notice was posted on the HFA's website that advises the public, as well as presenters and the other HFA professionals, they can request, in advance of the day of the meeting, to be invited to participate virtually or dial-in via the WebEx platform.

V. "Old Business" items:

Item (a.) Consider adoption of a Fiscal Year 2021/2022 general fund budget and Fund allocations

The HFA board was presented with a proposed general fund budget and fund allocations at the July meeting. In accordance with Ch. 189 F.S., the proposed general fund budget resolution, included in the agenda materials, was posted to the HFA website more than seven days prior to the August 13, 2021 meeting when the final budget is scheduled to be approved.

Operating Revenues: The first line item consists of the annual on-going fees paid on outstanding multi-family bond issues (currently 15 basis points on initial bond issuance amount). Not included are any other potential multi-family bond related items such as one-time upfront application, inducement, TEFRA hearing or bond closing fees, nor any one-time prepayment of remaining on-going annual fees following a bond redemption. In keeping with prior practice, no anticipated fees for any multifamily bond transaction in the financing pipeline (currently Christian Manor, Coleman Park Renaissance, Island Cove, San Marco Villas, and Village of Valor) were budgeted. The second line item are the projected one-time fees to be derived from first mortgage loans originated in PBC under the "Own a Home Opportunity" single family first mortgage loan program with the Lee County HFA.

Operating Expenditures: The first line item is the Authority reimbursed costs of the office to Palm Beach County (“PBC”). The accounting and audit professional fees shown are in accordance with the respective prior engagement letters. These may require modification post October 1 based on renewal or new accounting and/or audit engagement contracts. The line item “Other” is a catch-all for such things as auto, travel, conferences, training, memberships and dues, publication of notices, overnight mailings and contributions such as the Sadowski Education Effort. Through July of 2021, these expenditures have totaled \$27,901, and \$24,352 and \$32,875 respectively for the prior two fiscal years. The largest expenditures are typically \$10,000 for SEE and a \$5,000 contribution to the Housing Leadership Council of PBC, then a little over \$5K for NALHFA and FL ALHFA annual membership fees and conference sponsorships (no conference attendance or travel fees the last two years due to COVID – I would estimate roughly \$2.5K per person to attend an out-of-state conference and half that for in-state), publication of notices in the PB Post, website maintenance, FedEx, and some small miscellaneous items.

Non-operating Revenue/(Expenses): This item consists of interest from short-term investment of surplus funds (PBC Clerk’s Investment Pool, Florida State Board of Administration Prime investment pool, and US Bank custodial money market funds held for the Down Payment Assistance Second Mortgage Fund and Single Family Loan Purchase Fund, interest on loans outstanding under the Revolving Loan Fund, and interest income from Ginnie Mae and Fannie Mae mortgage backed securities (“MBS”) from prior single family bond issues that have paid-down to less than \$500K. While it is anticipated that a portion of down payment assistance (“DPA”) second mortgage loans will be pre-paid in whole during the fiscal year, no amount has been budgeted as revenue. The amount budgeted as a funding “Expense” for DPA loans is based on the projected level of funding under the “Own a Home Opportunity” program for the current fiscal year.

Change in Net Position: Net income from operations for FY 2015 to FY 2018 ranged from a low of \$119K to a high of \$137K, but jumped dramatically to \$387K for 2019 due to increased multifamily bond issuance and a doubling of fee income from single-family loan originations under the “Own A Home Opportunity” program. Net Position increasing by \$113K, \$240K and \$331K over the last three fiscal years.

Fund allocations: The Authority created or expanded upon three distinct programmatic funds in May 2014: the “Revolving Loan Fund” for making short-term construction/rehab type loans with funding increased to \$6.25M during the 2016/17 fiscal year; “DPA Second Mortgage Fund” to provide second mortgages in connection with the “Own a Home Opportunity” single family mortgage program which the board increased the allocation to \$3M for FY 2020/21; and the “Single Family Loan Purchase Fund” for the purpose of

acquiring single family mortgage loans or mortgage backed securities originated under a single family mortgage program the allocation of which was increased to \$4M for FY 2020/21. Regarding the latter, in June 2019 the board committed up to \$1.43M of this for DPA second mortgages for the “Brooks Subdivision” single-family project, and in September of 2020 approved \$1M 30-year loan with Habitat for Humanity of South Palm Beach County in connection with the construction of four new homes. This loan is secured by existing seasoned first mortgage loans.

Recommended Fund allocations:

1. Revolving Loan Fund to remain at \$6.25M - current loans/commitments total \$5.5M
2. Down Payment Assistance Second Mortgage Fund remain at \$3M – DPA notes outstanding total \$1.85M
3. Single Family Loan Purchase Fund remain at \$4M – current loans/commitments total \$2.43M

Staff recommends a motion to approve: 1) the recommended Fund allocations and 2) Resolution No. R-2021-12 approving a general fund budget for FY 2021/2022 in accordance with Ch. 189.016 F.S. prior to adoption of a final budget in September.

VI. “New Business” items:

Item (a.) Approval of audit engagement letter for the Fiscal Year ending September 30, 2021

During 2018, the HFA board began the process of selecting an auditor in accordance with the procedures set forth in Section 218.391, Florida Statutes. The statute requires that it be conducted in a public “request for proposals” (“RFP”) process that results in an audit committee (in this case it was the full HFA board) ranking the proposals and then entering into negotiations with the highest ranking firm. A three-year engagement starting with the audit report for September 30, 2018 was successfully negotiated with the firm of Caler Donten Levine Cohen Porter & Veil (“CDL”), and was approved by the Board of County Commissioners (“BCC”) in accordance with the HFA ordinance (included in agenda materials). Either party had the right to terminate the engagement after the first year. The audit fees established at the time of the initial contract were \$28,900, \$29,767 and \$30,660, respectively (a 3% annual increase).

The HFA followed PBC contract policy and procedure provisions which provide that contracts for services be for an initial term of three years, and may include no more than two additional two-year extensions at the option of the parties. The RFP, as well as the BCC summary of the engagement terms, included these provisions. However, neither the RFP nor the initial engagement contract required or included fees for any renewal.

The HFA board can either elect to pursue a first two-year extension with CDL, or if it desires elect to proceed with the RFP process. This would be a tight timeline for bringing on a new audit firm before calendar year end. If the latter I would recommend the HFA board appoint a 3-person audit committee that would meet (public meeting with 7 day notice requirement) prior to prepare a timetable and draft RFP for discussion at the September 17 HFA board meeting. The expectation would be to post the RFP before the end of September, review and rank proposals in October for presentation no later than the November 12 HFA meeting. Hopefully approval of a new contract would then be submitted to PBC administration earlier enough to allow it to be included on the November 16 BCC meeting agenda. The HFA's audited financials are included in PBC's Comprehensive Annual Financial Report, and the PBC Clerk's office looks to the auditor to provide drafts in February. The audit report is required by statute to be issued no later than March 31.

Staff, as well as I believe the HFA board, has been very pleased with the work product, presentation and timeliness of the prior engagement. CDL is expected to provide a two-year engagement letter in form and content virtually the same as the prior version for the audit of September 30 fiscal years ending 2021 and 2022 with fees not to exceed \$31,580 and \$32,527 (3% increases).

Staff expects to recommend a motion to enter into an engagement letter/contract with Caler Donten Levine Cohen Porter & Veil, with such engagement letter to be provided to staff for review and forwarded to the HFA board prior to the August 13 meeting, to authorize its signing by the Chair, and to forward an executed copy to Palm Beach County administration for approval as required under the ordinance.

Item (b.) Consider Sadowski Education Effort (SEE) contribution in connection with the 2022 legislative session

The FL ALFHA board has sent their letter again requesting a \$20K SEE contribution in connection with 2022 state legislative session. The letter suggests that without SEE there would be no state housing trust fund as they defeating prior attempts to eliminate it ten

years ago, and touting partial or full funding by the legislature every year since 2015. The Authority contributed the FL ALHFA requested \$15K contribution for FY 2016/17 but reduced that amount to \$5K for FY 2017/18, \$7.5K for FY 2018/19, and \$10K for FY 2019/20 and FY 2020/21.

Staff recommends a motion to: authorize a SEE contribution from the FY 2021/22 general fund budget year.

Tab 1

IV. Consent Items - attachments

- a. General Fund Requisition #8-2021



**Housing Finance Authority
of Palm Beach County**

100 Australian Avenue, Suite 410
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Administrative Assistant

Jennifer M. Hamilton

jhamilto@pbcgov.org

(561) 233-3656

Date: August 5, 2021
To: Sandra Swenson
U.S. Bank Corporate Trust
From: David M. Brandt, Executive Director 
Re: General Fund Disbursement #8-2021

The following invoices/reimbursement requests are hereby presented for your approval and payment, with support documentation attached.

<u>PAYEE</u>	<u>AMOUNT</u>
Palm Beach County Board of County Commissioners (June)	\$ 24,733.53
Greenspoon Marder (July)	2,200.00
GateHouse West Palm Beach	<u>130.72</u>
Total General Fund Disbursement:	\$ 27,064.25

Approved at August 13, 2021 board meeting

CC: Amanda Kumar, US Bank

*"An Equal Opportunity
Affirmative Action Employer"*

Date: August 5, 2021
 From: David Brandt
 Subject: PBC reimbursement for fiscal 2020/2021

The PBC reimbursement budget for the Authority administered through the Department of Housing & Economic Sustainability for FY 2020/2021 and payment of such amounts to Palm Beach County as summarized below:

	FY 2020/2021 Budget Request	FY 2020/2021 revised estimate	Invoiced by HES to date	Balance remaining
Wages & benefits	278,707	0.00	227,376.51	51,330.49
Travel & per diem	125	0.00	0.00	125.00
Communications	250	0.00	0.00	250.00
Postage	250	0.00	0.00	250.00
Off-site storage	600	0.00	0.00	600.00
Indirect cost	30,346	0.00	0.00	30,346.00
Office supplies	3,579	0.00	880.81	2,698.19
Registration fees	250	0.00	0.00	250.00
Office equipt./repair	200	0.00	0.00	200.00
Office equipment	3,500	0.00	48.00	3,452.00
Self Insurance Prem.	1,465	0.00	1,465.00	0.00
Total:	\$319,272	0.0	\$229,770.32	\$89,501.68

	Date/delivery of invoice	Date of requisition	Requisition #	Amount invoiced	Amount of requisition
Oct.	11/03/20	12/08/20	12-2020	19,613.77	19,613.77
Nov.	02/16/21	03/19/21	3-2021	23,907.66	23,907.66
Dec.	02/16/21	03/19/21	3-2021	20,317.00	20,317.00
Jan.	02/16/21	03/19/21	3-2021	24,731.60	24,731.60
Feb.	03/19/21	03/19/21	3-2021	27,889.02	27,889.02
Mar.	04/19/21	05/17/21	5-2021	37,097.41	37,097.41
Apr.	05/21/21	06/16/21	6-2021	25,819.91	25,819.91
May	06/16/21	07/23/21	7-2021	25,660.42	25,660.42
June	07/27/21	08/13/21	8-2021	24,733.53	24,733.53
July					
Aug.					
Sept.					
final					
			Totals	229,770.32	229,770.32



**Department of
Housing and
Economic
Development**

FALS

100 Australian Avenue
Suite 500

West Palm Beach, FL 33406

(561) 233-3600

FAX: (561) 233-3651

www.pbcgov.com/des

**Palm Beach County
Board of County
Commissioners**

Dave Kerner
Mayor

Robert S. Weinroth
Vice Mayor

Maria G. Marino

Gregg K. Weiss

Maria Sachs

Melissa McKinley

Mack Bernard

County Administrator

Verdenia C. Baker

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Employer"

TO: Housing Finance Authority
THRU: Jonathan Brown, Director
Department of Housing & Economic Development (DHED)
FROM: Shairette Major, Fiscal Manager II
DATE: June 16, 2021
RE: Monthly Reimbursement

The following reflects Housing Finance Authority's (HFA) expenses as posted to the accounting records of Palm Beach County for the period June 01, 2021 thru June 30, 2021

Salaries	\$ 19,357.44
FICA	\$ 1,196.13
FICA Medicare	\$ 279.74
Retirement	\$ 2,355.94
Life & Health Insurance	\$ 1,544.28
Workers Compensation	

Sub Total \$ 24,733.53

Travel & Per Diem	-
Communications	-
Postage	-
Rent-Storage	-
Office Supplies	-
Casualty Self Insurance	-
Repair & Maint. Equipment	-
Graphics Charge	-
Registration Fees	-
Indirect Cost - BCC	-
Casualty Insurance	-
Office Furniture & Equipment	-

Sub Total \$

Total \$ 24,733.53

Total this request \$ 24,733.53

Please issue a check payable to the Palm Beach County, Board of County Commissioners in the amount of \$24,733.53 to reimburse the County for the above expenditures.

The check should be sent to:

Department of Housing & Economic Sustainability
100 Australian Avenue, Suite 500
West Palm Beach, Florida 33406

Jonathan Brown 7/27/2021
Jonathan Brown, Director
Department of Housing & Economic Sustainability
7-23-21

FY2020 HFA INVOICES

Monthly Period	Amount Invoiced	Amount Received	DATE RECEIVED	INVOICE COMPLETED & FUNDS RCVD BY
October 1, 2020 - October 31, 2020	\$19,613.77	\$19,613.77	12/14/2020	Ep
November 1, 2020 - November 30, 2020	\$23,907.66	\$23,907.66	3/30/2021	Ep
December 1, 2020 - December 31, 2020	\$20,317.00	\$20,317.00	3/30/2021	Ep
January 1, 2021 - January 31, 2021	\$24,731.60	\$24,731.60	3/30/2021	Ep
February 1, 2021 - February 28, 2021	\$27,889.02	\$27,889.02	3/30/2021	Ep
March 1, 2021 - March 31, 2021	\$37,097.41	\$37,097.41	5/19/2021	Ep
April 1, 2021 - April 30, 2021	\$25,819.91	\$25,819.91	6/17/2021	SK
May 1, 2021 - May 31, 2021	\$25,660.42	\$25,660.42	7/27/2021	SK
June 1, 2021 - June 30, 2021	\$24,733.53			
July 1, 2021 - July 31, 2021				
August 1, 2021 - August 31, 2021				
September 1, 2021 - September 30, 2021				
Total Amount Invoiced	\$229,770.32	\$205,036.79		

PALM BEACH COUNTY, FLORIDA
YTD DETAILED EXPENDITURES FOR FISCAL YEAR
BY FUND, DEPARTMENT AND UNIT

Fund: 0001 General Fund
Dept: 143 Department of Housing and Economic Sustainability

Fund	Dept	Unit	Sub Object	Sub Object	Program	Grant	Fiscal	Fiscal	Month	Doc	Doc	Doc	Line	Vendor	Amount
					Year	Year	Year	Year	Date	Rec'd	ID	Number	Description	Code	
0001	143	1280	1201		2021		2021	9	6/9/2021	JVA	PG2	20210611A0981001			9,678.72
0001	143	1280	1201		2021		2021	9	6/23/2021	JVA	PG1	20210625B0981001			9,678.72
0001	143	1280	2101		2021		2021	9	6/9/2021	JVA	PY9	20210611A0981002	Total for Object	1201	19,357.44
0001	143	1280	2101		2021		2021	9	6/23/2021	JVA	PY9	20210625B0981002	FICA - EMPLOYER		598.85
													FICA - EMPLOYER		597.28
0001	143	1280	2105		2021		2021	9	6/9/2021	JVA	PY9	20210611A0981005	Total for Object	2101	1,196.13
0001	143	1280	2105		2021		2021	9	6/23/2021	JVA	PY9	20210625B0981005	MEDICARE - EMPLOYER		140.05
													MEDICARE - EMPLOYER		139.69
0001	143	1280	2201		2021		2021	9	6/9/2021	JVA	PY9	20210611A0981009	Total for Object	2105	279.74
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0001	143	1280	2201		2021		2021	9	6/23/2021	JVA	PY9	20210625B0981011	BCC FRS REGULAR CLASS		666.86
0001	143	1280	2201		2021		2021	9	6/9/2021	JVA	PY9	20210611A0981011	BCC FRS REGULAR CLASS		666.86
0001	143	1280	2301		2021		2021	9	6/9/2021	JVA	PG2	20210611A0981001	Total for Object	2201	2,355.94
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0001	143	1280	2301		2021		2021	9	6/9/2021	JVA	PY9	20210611A0981021	BCC HMO PRE TAX		2.30
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													Total for Object	2301	1,544.28
													Total for Prog Code		24,733.53

Report Grand Total 24,733.53

\\Client\G\$\FALS\Emanuel\Housing Finance Authority\HFA6 - Month Invoicing - Mar 1 - 31 (FY18).rpt

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 and
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 {JRNL_ACTG_BFY} = 2021.00

PALM BEACH COUNTY, FLORIDA
YTD DETAILED EXPENDITURES FOR FISCAL YEAR
BY FUND, DEPARTMENT AND UNIT

Fund: 0001 General Fund
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Fund	Dept	Unit	Sub Object	Sub Object	Program	Grant	Fiscal	Fiscal	Month	Doc	Doc	Doc	Line	Vendor	Amount
				Object	Year	Year	Year	Year	Date	Rec'd	ID	Number	Description	Code	
0001	143	1280	1201		2021		2021	9	6/9/2021	JVA	PG2	20210611A0981001			9,678.72
0001	143	1280	1201		2021		2021	9	6/23/2021	JVA	PG1	20210625B0981001			9,678.72
0001	143	1280	2101		2021		2021	9	6/9/2021	JVA	PY9	20210611A0981002			598.85
0001	143	1280	2101		2021		2021	9	6/23/2021	JVA	PY9	20210625B0981002			597.28
Total for Object 1201															19,357.44
FICA - EMPLOYER															
FICA - EMPLOYER															
0001	143	1280	2105		2021		2021	9	6/9/2021	JVA	PY9	20210611A0981005			140.05
0001	143	1280	2105		2021		2021	9	6/23/2021	JVA	PY9	20210625B0981005			139.69
Total for Object 2101															1,196.13
MEDICARE - EMPLOYER															
MEDICARE - EMPLOYER															
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0001	143	1280	2201		2021		2021	9	6/23/2021	JVA	PY9	20210625B0981009			511.11
0001	143	1280	2201		2021		2021	9	6/9/2021	JVA	PY9	20210611A0981011			666.86
0001	143	1280	2201		2021		2021	9	6/23/2021	JVA	PY9	20210625B0981011			666.86
Total for Object 2105															279.74
BCC FRS DROP DE															
BCC FRS DROP DE															
BCC FRS REGULAR CLASS															
BCC FRS REGULAR CLASS															
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0001	143	1280	2301		2021		2021	9	6/23/2021	JVA	PG1	20210625B0981001			2.30
0001	143	1280	2301		2021		2021	9	6/9/2021	JVA	PY9	20210611A0981021			763.28
0001	143	1280	2301		2021		2021	9	6/23/2021	JVA	PY9	20210625B0981021			763.28
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0001	143	1280	2301		2021		2021	9	6/23/2021	JVA	PY9	20210625B0981022			4.26
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0001	143	1280	2301		2021		2021	9	6/23/2021	JVA	PY9	20210625B0981027			2.30
Total for Object 2301															1,544.28
Total for Prog Code															24,733.53

\\Client\G\FALSE\Emmanuel\Housing Finance Authority\HFA6 - Month Invoicing - Mar 1 - 31 (FY18).rpt

Report Grand Total 24,733.53

{JRNL_ACTG.UNIT_CD} = "1280" and
 {JRNL_ACTG.FUND_CD} = "0001" and
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 {R_PSCD.PSCD_CLOS_CD} in ["10", "11"] and
 {JRNL_ACTG.BFY} = 2021.00

PALM BEACH COUNTY, FLORIDA
YTD DETAILED EXPENDITURES FOR FISCAL YEAR
BY FUND, DEPARTMENT AND UNIT

Fund: 0001 General Fund
Dept: 143 Department of Housing and Economic Sustainability

Fund	Dept	Unit	Sub Object	Sub Object	Program	Grant Year	Fiscal Year	Fiscal Month	Doc Rec'd Month Date	Doc Code	Doc ID Number	Line Description	Vendor Code	Amount
0001	143	1280	1201				2021	1	10/5/2020	JVA	PG2 20201002A0981001			144,260.30
0001	143	1280	1201				2021	1	10/14/2020	JVA	PG1 20201016B0981001			9,678.72
0001	143	1280	1201				2021	1	10/28/2020	JVA	PG1 20201030C0981001			9,678.72
0001	143	1280	1201				2021	2	11/10/2020	JVA	PG2 20201113A0981001			9,678.72
0001	143	1280	1201				2021	2	11/23/2020	JVA	PG1 20201125B0981001			9,678.72
0001	143	1280	1201				2021	3	12/9/2020	JVA	PG2 20201211A0981001			9,678.72
0001	143	1280	1201				2021	3	12/21/2020	JVA	PG1 20201223B0981001			9,678.72
0001	143	1280	1201				2021	4	1/6/2021	JVA	PG2 20210108A0981001			9,678.72
0001	143	1280	1201				2021	4	1/20/2021	JVA	PG1 20210122B0981001			9,678.72
0001	143	1280	1201				2021	5	2/3/2021	JVA	PG2 20210205A0981001			9,678.72
0001	143	1280	1201				2021	5	2/17/2021	JVA	PG1 20210219B0981001			9,678.72
0001	143	1280	1201				2021	6	3/3/2021	JVA	PG2 20210305A0981001			9,678.72
0001	143	1280	1201				2021	6	3/17/2021	JVA	PG1 20210319B0981001			9,678.72
0001	143	1280	1201				2021	7	3/31/2021	JVA	PG2 20210402A0981001			9,678.72
0001	143	1280	1201				2021	7	4/14/2021	JVA	PG1 20210416B0981001			9,678.72
0001	143	1280	1201				2021	7	4/28/2021	JVA	PG1 20210430C0981001			9,678.72
0001	143	1280	1201				2021	8	5/12/2021	JVA	PG2 20210514A0981001			9,678.72
0001	143	1280	1201				2021	8	5/26/2021	JVA	PG1 20210528B0981001			9,678.72
0001	143	1280	1201				2021	9	6/9/2021	JVA	PG2 20210611A0981001			9,678.72
0001	143	1280	1201				2021	9	6/23/2021	JVA	PG1 20210625B0981001			9,678.72
0001	143	1280	1201				2021	1	10/2/2020	JVA	PGRF2 202101A0981001	BCC FULL REV GROSS EARNINGS		9,678.72
0001	143	1280	1201				2021	1	10/9/2020	JVA	PGRE1 202101B0981001	BCC PARTIAL REV GROSS EARNINGS		-144,260.30
0001	143	1280	2101				2021	1	10/2/2020	JVA	PYRF3 202101A0981001	Total for Object 1201		180,992.06
0001	143	1280	2101				2021	1	10/9/2020	JVA	PYRE3 202101B0981001	BCC FULL P/R REV FICA - ER		-4,832.69
0001	143	1280	2101				2021	1	10/5/2020	JVA	PY9 20201002A0981003	BCC PARTIAL P/R REV FICA - ER		-55.99
0001	143	1280	2101				2021	1	10/14/2020	JVA	PY9 20201016B0981003	FICA - EMPLOYER		4,832.69
0001	143	1280	2101				2021	1	10/28/2020	JVA	PY5 20201030C0981003	FICA - EMPLOYER		185.31
0001	143	1280	2101				2021	2	11/10/2020	JVA	PY9 20201113A0981003	FICA - EMPLOYER		186.63
0001	143	1280	2101				2021	2	11/23/2020	JVA	PY9 20201125B0981003	FICA - EMPLOYER		185.32
0001	143	1280	2101				2021	3	12/9/2020	JVA	PY9 20201211A0981003	FICA - EMPLOYER		185.31
0001	143	1280	2101				2021	3	12/21/2020	JVA	PY9 20201223B0981003	FICA - EMPLOYER		185.32
0001	143	1280	2101				2021	4	1/6/2021	JVA	PY9 20210108A0981002	FICA - EMPLOYER		597.28
0001	143	1280	2101				2021	4	1/20/2021	JVA	PY1020210122B0981002	FICA - EMPLOYER		597.29
0001	143	1280	2101				2021	5	2/3/2021	JVA	PY9 20210205A0981002	FICA - EMPLOYER		597.28
0001	143	1280	2101				2021	5	2/17/2021	JVA	PY9 20210219B0981002	FICA - EMPLOYER		597.28
0001	143	1280	2101				2021	6	3/3/2021	JVA	PY9 20210305A0981002	FICA - EMPLOYER		597.28
0001	143	1280	2101				2021	6	3/17/2021	JVA	PY9 20210319B0981002	FICA - EMPLOYER		597.30

PALM BEACH COUNTY, FLORIDA
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Fund: 0001 General Fund
Dept: 143 Department of Housing and Economic Sustainability

Fund	Dept	Unit	Sub Object	Sub Object	Program	Grant Year	Fiscal Year	Fiscal Month	Doc Rec'd Date	Doc Code	Doc ID Number	Line Description	Vendor Code	Amount
0001	143	1280	2101	2101		2021	2021	7	3/31/2021	JVA	PY9 20210402A0981002	FICA - EMPLOYER		597.28
0001	143	1280	2101	2101		2021	2021	7	4/14/2021	JVA	PY9 20210416B0981002	FICA - EMPLOYER		597.29
0001	143	1280	2101	2101		2021	2021	7	4/28/2021	JVA	PY5 20210430C0981002	FICA - EMPLOYER		600.07
0001	143	1280	2101	2101		2021	2021	8	5/12/2021	JVA	PY9 20210511A0981002	FICA - EMPLOYER		597.29
0001	143	1280	2101	2101		2021	2021	8	5/26/2021	JVA	PY9 20210528B0981002	FICA - EMPLOYER		597.28
0001	143	1280	2101	2101		2021	2021	9	6/9/2021	JVA	PY9 20210611A0981002	FICA - EMPLOYER		598.85
0001	143	1280	2101	2101		2021	2021	9	6/23/2021	JVA	PY9 20210625B0981002	FICA - EMPLOYER		597.28
Total for Object 2101													8,826.28	
0001	143	1280	2105	2105		2021	2021	1	10/2/2020	JVA	PYRF3 202101A0981002	BCC FULL P/R REV MEDICARE - ER		-2,091.12
0001	143	1280	2105	2105		2021	2021	1	10/9/2020	JVA	PYRE3 202101B0981002	BCC PARTIAL P/R REV MEDICARE - ER		-42.10
0001	143	1280	2105	2105		2021	2021	1	10/5/2020	JVA	PY9 20201002A0981006	MEDICARE - EMPLOYER		2,091.12
0001	143	1280	2105	2105		2021	2021	1	10/14/2020	JVA	PY9 20201016B0981006	MEDICARE - EMPLOYER		139.68
0001	143	1280	2105	2105		2021	2021	1	10/28/2020	JVA	PY5 20201030C0981006	MEDICARE - EMPLOYER		140.35
0001	143	1280	2105	2105		2021	2021	2	11/10/2020	JVA	PY9 20201113A0981006	MEDICARE - EMPLOYER		139.68
0001	143	1280	2105	2105		2021	2021	2	11/23/2020	JVA	PY9 20201125B0981006	MEDICARE - EMPLOYER		139.69
0001	143	1280	2105	2105		2021	2021	3	12/9/2020	JVA	PY9 20201211A0981006	MEDICARE - EMPLOYER		139.68
0001	143	1280	2105	2105		2021	2021	3	12/21/2020	JVA	PY9 20201223B0981006	MEDICARE - EMPLOYER		139.69
0001	143	1280	2105	2105		2021	2021	4	1/6/2021	JVA	PY9 20210108A0981005	MEDICARE - EMPLOYER		139.69
0001	143	1280	2105	2105		2021	2021	4	1/20/2021	JVA	PY1020210122B0981005	MEDICARE - EMPLOYER		139.68
0001	143	1280	2105	2105		2021	2021	5	2/3/2021	JVA	PY9 20210205A0981005	MEDICARE - EMPLOYER		139.70
0001	143	1280	2105	2105		2021	2021	5	2/17/2021	JVA	PY9 20210219B0981005	MEDICARE - EMPLOYER		139.68
0001	143	1280	2105	2105		2021	2021	6	3/3/2021	JVA	PY9 20210305A0981005	MEDICARE - EMPLOYER		139.69
0001	143	1280	2105	2105		2021	2021	6	3/17/2021	JVA	PY9 20210319B0981005	MEDICARE - EMPLOYER		139.69
0001	143	1280	2105	2105		2021	2021	7	3/31/2021	JVA	PY9 20210402A0981005	MEDICARE - EMPLOYER		139.70
0001	143	1280	2105	2105		2021	2021	7	4/14/2021	JVA	PY9 20210416B0981005	MEDICARE - EMPLOYER		140.33
0001	143	1280	2105	2105		2021	2021	7	4/28/2021	JVA	PY5 20210430C0981005	MEDICARE - EMPLOYER		139.70
0001	143	1280	2105	2105		2021	2021	8	5/12/2021	JVA	PY9 20210511A0981005	MEDICARE - EMPLOYER		139.68
0001	143	1280	2105	2105		2021	2021	8	5/26/2021	JVA	PY9 20210528B0981005	MEDICARE - EMPLOYER		139.68
0001	143	1280	2105	2105		2021	2021	9	6/9/2021	JVA	PY9 20210611A0981005	MEDICARE - EMPLOYER		140.05
0001	143	1280	2105	2105		2021	2021	9	6/23/2021	JVA	PY9 20210625B0981005	MEDICARE - EMPLOYER		139.69
Total for Object 2105													2,613.63	
0001	143	1280	2201	2201		2021	2021	1	10/5/2020	JVA	PY9 20201002A0981010	BCC FRS DROP DE		7,599.22
0001	143	1280	2201	2201		2021	2021	1	10/14/2020	JVA	PY9 20201016B0981010	BCC FRS DROP DE		511.11
0001	143	1280	2201	2201		2021	2021	1	10/28/2020	JVA	PY5 20201030C0981010	BCC FRS DROP DE		511.11
0001	143	1280	2201	2201		2021	2021	2	11/10/2020	JVA	PY9 20201113A0981010	BCC FRS DROP DE		511.11
0001	143	1280	2201	2201		2021	2021	2	11/23/2020	JVA	PY9 20201125B0981010	BCC FRS DROP DE		511.11
0001	143	1280	2201	2201		2021	2021	3	12/9/2020	JVA	PY9 20201211A0981010	BCC FRS DROP DE		511.11
0001	143	1280	2201	2201		2021	2021	3	12/21/2020	JVA	PY9 20201223B0981010	BCC FRS DROP DE		511.11

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Fund: 0001 General Fund
Dept: 143 Department of Housing and Economic Sustainability

Fund	Dept	Unit	Sub Object	Sub Object	Program	Grant Year	Fiscal Year	Fiscal Month	Doc	Doc Rec'd Code	Doc ID Number	Line Description	Vendor Code	Amount
0001	143	1280	2201	2201			2021	4	1/6/2021	JVA	PY9 20210108A0981010	BCC FRS DROP DE	511.11	511.11
0001	143	1280	2201	2201			2021	4	1/20/2021	JVA	PY1020210122B0981009	BCC FRS DROP DE	511.11	511.11
0001	143	1280	2201	2201			2021	5	2/3/2021	JVA	PY9 20210205A0981009	BCC FRS DROP DE	511.11	511.11
0001	143	1280	2201	2201			2021	5	2/17/2021	JVA	PY9 20210219B0981009	BCC FRS DROP DE	511.11	511.11
0001	143	1280	2201	2201			2021	6	3/3/2021	JVA	PY9 20210305A0981009	BCC FRS DROP DE	511.11	511.11
0001	143	1280	2201	2201			2021	6	3/17/2021	JVA	PY9 20210319B0981009	BCC FRS DROP DE	511.11	511.11
0001	143	1280	2201	2201			2021	7	3/31/2021	JVA	PY9 20210402A0981009	BCC FRS DROP DE	511.11	511.11
0001	143	1280	2201	2201			2021	7	4/14/2021	JVA	PY9 20210416B0981009	BCC FRS DROP DE	511.11	511.11
0001	143	1280	2201	2201			2021	7	4/28/2021	JVA	PY5 20210430C0981008	BCC FRS DROP DE	511.11	511.11
0001	143	1280	2201	2201			2021	8	5/12/2021	JVA	PY9 20210514A0981009	BCC FRS DROP DE	511.11	511.11
0001	143	1280	2201	2201			2021	8	5/26/2021	JVA	PY9 20210528B0981009	BCC FRS DROP DE	511.11	511.11
0001	143	1280	2201	2201			2021	9	6/9/2021	JVA	PY9 20210611A0981009	BCC FRS DROP DE	511.11	511.11
0001	143	1280	2201	2201			2021	9	6/23/2021	JVA	PY9 20210625B0981009	BCC FRS DROP DE	511.11	511.11
0001	143	1280	2201	2201			2021	1	10/5/2020	JVA	PY9 20201002A0981012	BCC FRS REGULAR CLASS	9,950.64	9,950.64
0001	143	1280	2201	2201			2021	1	10/14/2020	JVA	PY9 20201016B0981012	BCC FRS REGULAR CLASS	666.86	666.86
0001	143	1280	2201	2201			2021	1	10/28/2020	JVA	PY5 20201030C0981012	BCC FRS REGULAR CLASS	666.86	666.86
0001	143	1280	2201	2201			2021	2	11/10/2020	JVA	PY9 20201113A0981012	BCC FRS REGULAR CLASS	666.86	666.86
0001	143	1280	2201	2201			2021	2	11/23/2020	JVA	PY9 20201125B0981012	BCC FRS REGULAR CLASS	666.86	666.86
0001	143	1280	2201	2201			2021	3	12/9/2020	JVA	PY9 20201211A0981012	BCC FRS REGULAR CLASS	666.86	666.86
0001	143	1280	2201	2201			2021	3	12/21/2020	JVA	PY9 20201223B0981012	BCC FRS REGULAR CLASS	666.86	666.86
0001	143	1280	2201	2201			2021	4	1/6/2021	JVA	PY1020210122B0981011	BCC FRS REGULAR CLASS	666.86	666.86
0001	143	1280	2201	2201			2021	4	1/20/2021	JVA	PY9 20210205A0981011	BCC FRS REGULAR CLASS	666.86	666.86
0001	143	1280	2201	2201			2021	5	2/3/2021	JVA	PY9 20210219B0981011	BCC FRS REGULAR CLASS	666.86	666.86
0001	143	1280	2201	2201			2021	6	3/3/2021	JVA	PY9 20210305A0981011	BCC FRS REGULAR CLASS	666.86	666.86
0001	143	1280	2201	2201			2021	6	3/17/2021	JVA	PY9 20210319B0981011	BCC FRS REGULAR CLASS	666.86	666.86
0001	143	1280	2201	2201			2021	7	3/31/2021	JVA	PY9 20210402A0981011	BCC FRS REGULAR CLASS	666.86	666.86
0001	143	1280	2201	2201			2021	7	4/14/2021	JVA	PY9 20210416B0981011	BCC FRS REGULAR CLASS	666.86	666.86
0001	143	1280	2201	2201			2021	7	4/28/2021	JVA	PY5 20210430C0981010	BCC FRS REGULAR CLASS	666.86	666.86
0001	143	1280	2201	2201			2021	8	5/12/2021	JVA	PY9 20210514A0981011	BCC FRS REGULAR CLASS	666.86	666.86
0001	143	1280	2201	2201			2021	8	5/26/2021	JVA	PY9 20210528B0981011	BCC FRS REGULAR CLASS	666.86	666.86
0001	143	1280	2201	2201			2021	9	6/9/2021	JVA	PY9 20210611A0981011	BCC FRS REGULAR CLASS	666.86	666.86
0001	143	1280	2201	2201			2021	9	6/23/2021	JVA	PY9 20210625B0981011	BCC FRS REGULAR CLASS	666.86	666.86
0001	143	1280	2201	2201			2021	1	10/2/2020	JVA	PYRF3 202101A0981004	BCC FULL P/R REV FRS CONT 12	-9,950.64	-9,950.64
0001	143	1280	2201	2201			2021	1	10/2/2020	JVA	PYRF3 202101A0981003	BCC FULL P/R REV FRS DROP DE	-7,599.22	-7,599.22
0001	143	1280	2201	2201			2021	1	10/9/2020	JVA	PYRF3 202101B0981003	BCC PARTIAL P/R REV FRS INV CONT 21	-290.36	-290.36
0001	143	1280	2201	2201			2021	5	2/18/2021	JVA	01192100000000001170	To Record December 2020 FRS Adjustments for Invoices 274106	2,986.62	2,986.62
0001	143	1280	2201	2201			2021	5	2/18/2021	JVA	01192100000000001170	To Record December 2020 FRS Adjustments for Invoices 274925	170.79	170.79
0001	143	1280	2201	2201			2021	2	12/4/2020	JVA	11302000000000000762	To Record October 2020 FRS Employees W/C Adjustments	-4,349.05	-4,349.05
0001	143	1280	2201	2201			2021	2	12/4/2020	JVA	11302000000000000762	To Record October 2020 FRS Employees W/C Adjustments	758.38	758.38

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Fund: 0001 General Fund
Dept: 143 Department of Housing and Economic Sustainability

Fund	Dept	Unit	Sub Object	Sub Object	Program	Grant	Fiscal	Fiscal	Doc	Doc	Doc	Line	Vendor	Amount
				Object	Year	Year	Month	Rec'd	ID	Description	Code		Code	
							Date		Number					
0001	143	1280	2301		2021		1	10/5/2020	JVA	PG2 20201002A0981001		2201		21,657.81
0001	143	1280	2301		2021		1	10/14/2020	JVA	PG1 20201016B0981001				2.30
0001	143	1280	2301		2021		2	11/10/2020	JVA	PG2 20201113A0981001				2.30
0001	143	1280	2301		2021		2	11/23/2020	JVA	PG1 20201125B0981001				2.30
0001	143	1280	2301		2021		3	12/9/2020	JVA	PG2 20201211A0981001				2.30
0001	143	1280	2301		2021		3	12/21/2020	JVA	PG1 20201223B0981001				2.30
0001	143	1280	2301		2021		4	1/6/2021	JVA	PG2 20210108A0981001				2.30
0001	143	1280	2301		2021		4	1/20/2021	JVA	PG1 20210122B0981001				2.30
0001	143	1280	2301		2021		5	2/3/2021	JVA	PG2 20210205A0981001				2.30
0001	143	1280	2301		2021		5	2/17/2021	JVA	PG1 20210219B0981001				2.30
0001	143	1280	2301		2021		6	3/3/2021	JVA	PG2 20210305A0981001				2.30
0001	143	1280	2301		2021		6	3/17/2021	JVA	PG1 20210319B0981001				2.30
0001	143	1280	2301		2021		7	3/31/2021	JVA	PG2 20210402A0981001				2.30
0001	143	1280	2301		2021		7	4/14/2021	JVA	PG1 20210416B0981001				2.30
0001	143	1280	2301		2021		8	5/12/2021	JVA	PG2 20210514A0981001				2.30
0001	143	1280	2301		2021		8	5/26/2021	JVA	PG1 20210528B0981001				2.30
0001	143	1280	2301		2021		9	6/9/2021	JVA	PG2 20210611A0981001				2.30
0001	143	1280	2301		2021		9	6/23/2021	JVA	PG1 20210625B0981001				2.30
0001	143	1280	2301		2021		1	10/2/2020	JVA	PYRF3 202101A0981008				-2.30
0001	143	1280	2301		2021		1	10/2/2020	JVA	PYRF3 202101A0981006				-763.28
0001	143	1280	2301		2021		1	10/2/2020	JVA	PYRF3 202101A0981007				-4.26
0001	143	1280	2301		2021		1	10/2/2020	JVA	PGREF2 202101A0981001				-2.30
0001	143	1280	2301		2021		1	10/5/2020	JVA	PY9 20201002A0981020				763.28
0001	143	1280	2301		2021		1	10/14/2020	JVA	PY9 20201016B0981020				763.28
0001	143	1280	2301		2021		2	11/10/2020	JVA	PY9 20201113A0981020				763.28
0001	143	1280	2301		2021		2	11/23/2020	JVA	PY9 20201125B0981021				763.28
0001	143	1280	2301		2021		3	12/9/2020	JVA	PY9 20201211A0981020				763.28
0001	143	1280	2301		2021		3	12/21/2020	JVA	PY9 20201223B0981020				763.28
0001	143	1280	2301		2021		4	1/6/2021	JVA	PY9 20210108A0981022				763.28
0001	143	1280	2301		2021		4	1/20/2021	JVA	PY1020210122B0981021				763.28
0001	143	1280	2301		2021		5	2/3/2021	JVA	PY9 20210205A0981022				763.28
0001	143	1280	2301		2021		5	2/17/2021	JVA	PY9 20210219B0981021				763.28
0001	143	1280	2301		2021		6	3/3/2021	JVA	PY9 20210305A0981021				763.28
0001	143	1280	2301		2021		6	3/17/2021	JVA	PY9 20210319B0981021				763.28
0001	143	1280	2301		2021		7	3/31/2021	JVA	PY9 20210402A0981021				763.28
0001	143	1280	2301		2021		7	4/14/2021	JVA	PY9 20210416B0981021				763.28
0001	143	1280	2301		2021		8	5/12/2021	JVA	PY9 20210514A0981021				763.28
0001	143	1280	2301		2021		8	5/26/2021	JVA	PY9 20210528B0981021				763.28
0001	143	1280	2301		2021		9	6/9/2021	JVA	PY9 20210611A0981021				763.28

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Fund: 0001 General Fund
 Dept: 143 Department of Housing and Economic Sustainability

Fund	Dept	Unit	Sub Object	Sub Object	Program	Grant	Fiscal	Fiscal	Doc	Doc	Line	Vendor	Amount
				Object	Year	Year	Year	Rec'd	ID	Description	Code	Code	
							Month	Date	Number				
0001	143	1280	2301		2021	2021	9	6/23/2021	JVA	PY9 20210625B0981021		BCC HMO PRE TAX	763.28
0001	143	1280	2301		2021	2021	1	10/5/2020	JVA	PY9 20201002A0981021		BCC LIFE INSURANCE BASIC	4.26
0001	143	1280	2301		2021	2021	1	10/14/2020	JVA	PY9 20201016B0981021		BCC LIFE INSURANCE BASIC	4.26
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0001	143	1280	2301		2021	2021	7	3/31/2021	JVA	PY9 20210402A0981027		BCC LTD BASIC C	2.30
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PALM BEACH COUNTY, FLORIDA
YTD DETAILED EXPENDITURES FOR FISCAL YEAR
BY FUND, DEPARTMENT AND UNIT

Fund: 0001 General Fund
Dept: 143 Department of Housing and Economic Sustainability

Fund	Dept	Unit	Sub Object	Sub Object	Program	Grant	Fiscal	Fiscal	Doc	Doc	Doc	Line	Vendor	Amount
					Year	Year	Year	Month	Rec'd	ID	Number	Description	Code	
								Date						
0001	143	1280	2301		2021		2021	1	10/9/2020	JVA	PGRE1	202101B0981001	BCC PARTIAL REV GROSS EARNINGS	-0.70
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														392.00
				4502	2021		2021	7	4/27/2021	IETC	04272100000000000479			392.00
														1,465.00
				5101	2021		2021	8	5/4/2021	AD	AD050421000000034313			1,465.00
				5101	2021		2021	8	5/4/2021	AD	AD050421000000034313			880.81
				5101	2021		2021	8	5/4/2021	PRM	PRM050421000000030536			-880.81
														880.81
				5111	2021		2021	8	5/19/2021	EFT	EFT051921000000009300			880.81
				5111	2021		2021	8	5/19/2021	EFT	EFT051921000000009300			48.00
				5111	2021		2021	8	5/19/2021	PRM	PRM051921000000032833			-48.00
														48.00
														48.00
														229,770.32
														229,770.32

\\Client\G\$\FALS\Emanuel\Housing Finance Authority\HFA6 - Exception to Date - March 1 - 31 (FY18).rpt

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 {JRNL_ACTG.UNIT_CD} = "1280" and
 {JRNL_ACTG.FUND_CD} = "0001" and
 {R_PSCD.PSCD_CLOS_CL_CD} in ["10", "11"] and
 {JRNL_ACTG.DOC_REC_DT} <= DateTime (2021, 06, 30, 00, 00, 00)

GreenspoonMarder

Trade Centre South - Suite 700
100 West Cypress Creek Road
Fort Lauderdale, Florida 33309
Toll Free (888) 491-1120
Fax (954) 343-6272
Federal Tax ID 81-2555319

Housing Finance Authority of Palm Beach County
100 Australian Avenue, Suite 410
West Palm Beach, FL 33406
Attn: David Brandt, Executive Director

August 06, 2021
Invoice: 1321804
Client ID: 29871
Page Number: 1

INVOICE SUMMARY

Our Matter # 29871.0003 - Promissory Notes / Contracts

Fees for Professional Services	\$2,200.00
NET CURRENT BILLING FOR THIS MATTER	<u>\$2,200.00</u>
Balance Due for Current Invoice	<u>\$2,200.00</u>
Total Due For This Matter	<u>\$2,200.00</u>

Time Detail

Date	Description	Tkpr	Hours	Amount
07/06/21	Telephone conference with David Brandt re: upcoming board meeting; draft Inducement Resolution and MOA for Island Cove.	MSM	0.80	200.00
07/07/21	Review Coleman Park Renaissance application; draft Inducement Resolution and MOA; email to David Brandt re: Coleman Park.	MSM	1.10	275.00
07/09/21	HFA adv US Bank/Milligan receipt and review proof of publication.	CAD	0.10	25.00
07/09/21	Memo to Ed Soto; re: Island Cove.	MSM	0.10	25.00
07/09/21	Revise Inducement Resolution and M.O.A for Coleman Park Renaissance and Island Cove.	MSM	0.30	75.00
07/13/21	HFA of Palm Beach adv. US Bank/Milligan re: secretary of HUD's affidavit of additional costs; email to Skip Miller.	CAD	0.20	50.00
07/16/21	Review agenda and backup; review application for Island Cove; email to David Brandt re: Island Cove.	MSM	0.70	175.00
07/21/21	Attend Board meeting; email to Terry Murray re: Coleman Park; memo to Darren Smith re: Island Cove.	MSM	3.30	825.00
07/22/21	Prepare for HFA Board meeting.	MSM	0.80	200.00
07/23/21	HFA v US Bank/Milligan: Receipt and review notice of additional \$6034.94 in advances by US Bank; receipt and review Motion to Disperse some excess proceeds to cover additional disbursement.	CAD	0.50	125.00
07/28/21	Letter to David Brandt re: Island Cove.	MSM	0.30	75.00
07/29/21	Telephone conference with David Brandt re: TEFRA hearings; review FHFC application requirements; email to David Brandt re: FHFC.	MSM	0.60	150.00

Timekeeper Summary

Timekeeper	Title	Hours	Rate	Amount
Chris A. Draper	Partner	0.80	250.00	200.00
Morris "Skip" Miller	Partner	8.00	250.00	2,000.00
Total For Services				2,200.00
Current Invoice Total				\$2,200.00
TOTAL AMOUNT DUE				<u><u>\$2,200.00</u></u>

GreenspoonMarder

Trade Centre South - Suite 700
100 West Cypress Creek Road
Fort Lauderdale, Florida 33309
Toll Free (888) 491-1120
Fax (954) 343-6272
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Housing Finance Authority of Palm Beach County
100 Australian Avenue, Suite 410
West Palm Beach, FL 33406
Attn: David Brandt, Executive Director

August 06, 2021
Invoice: 1321804
Client ID: 29871
Page Number: 3

Accounts Receivable Detail

Date	Invoice	Billed	Receipt	Balance
08/06/2021	1321804	2,200.00	0.00	2,200.00
		Total	\$2,200.00	\$0.00
				\$2,200.00

GreenspoonMarder

Trade Centre South - Suite 700
100 West Cypress Creek Road
Fort Lauderdale, Florida 33309
Toll Free (888) 491-1120
Fax (954) 343-6272
Federal Tax ID 81-2555319

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100 Australian Avenue, Suite 410
West Palm Beach, FL 33406
Attn: David Brandt, Executive Director

August 06, 2021
Invoice: 1321804
Client ID: 29871
Page Number: 4

Total For Services	\$2,200.00
Current Invoice Total	<u>\$2,200.00</u>
TOTAL AMOUNT DUE	<u><u>\$2,200.00</u></u>

THANK YOU !

For questions regarding this invoice please call 888-491-1120, or e-mail billinggroup@gmlaw.com

Remittance via US Mail:

Greenspoon Marder LLP.
Attn: Accounts Receivable
Trade Centre South - Suite 700
100 West Cypress Creek Road
Fort Lauderdale, Florida 33309

Remittance via Credit Card:

Visit our website, www.gmlaw.com, to make secure payments by credit card. You will find detailed instructions. If you have any issues or questions, please email billinggroup@gmlaw.com. We accept Visa, MasterCard, Discover and American Express.

Remittance via Wire:

Synovus, ABA #061100606
For Credit to: Greenspoon Marder LLP
ACH Account
Account # 1013936677

Please email billinggroup@gmlaw.com with the client number and amount wired for proper application.

The Palm Beach Post

Palm Beach Daily News

ADVERTISING INVOICE

BILLED ACCOUNT NUMBER	BILLING DATE	TOTAL AMOUNT DUE	STATEMENT #
36426	06/30/2021	\$130.72	
BILLING PERIOD	TERMS OF PAYMENT		PAGE #
06/30/2021	Upon Receipt		1 of 1
ADVERTISER CLIENT #	ADVERTISER/CLIENT NAME		
36426	HOUSING FINANCE AUTHORITY		

HOUSING FINANCE AUTHORITY
 100 AUSTRALIAN AVE
 APT 410
 WEST PALM BEACH, FL 33406-1465

For questions concerning this bill call 866-470-7133, Option 2
 If paid, please disregard. Thank You

Start/Stop	Newspaper Reference	Product	Description - Other Comments/Charges	Ad Size Billed Units	Times Run	Gross Amount	Net Amount
06/30/2021 07/23/2021	I00647901-06302021	The Palm Beach Post	Housing Finance Authority of Palm Beach County, Florida Notice of rescheduling of July 2021 regular meeting Please be advised that the regular meeting of the Legals Page B 8	1 x 38 L 38	1	\$130.72	\$130.72
6/30/2021		Total Amount Due					\$130.72

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE

PAYMENT COUPON

STATEMENT #	BILLING DATE	TERMS OF PAYMENT	ADVERTISER CLIENT #	ADVERTISER/CLIENT NAME
	06/30/2021	Upon Receipt	36426	HOUSING FINANCE AUTHORITY

Please send your payment to:

PBN Remittance Address
 GateHouse West Palm Beach - Adv
 Dept. 0688
 PO Box 120688
 Dallas, TX 75312-0688

36426
 HOUSING FINANCE AUTHORITY
 100 AUSTRALIAN AVE
 APT 410
 WEST PALM BEACH, FL 33406-1465

TOTAL AMOUNT	AMOUNT ENCLOSED
\$130.72	

The Palm Beach Post

Palm Beach Daily News | LOCALiQ

PROOF OF PUBLICATION STATE OF FLORIDA

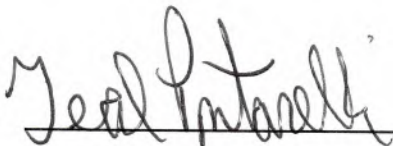
PUBLIC NOTICE

Before the undersigned authority, personally appeared Teal Pontarelli, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a Legal - PublicNotice was published in said newspaper on: first date of Publication 06/30/2021 and last date of Publication 06/30/2021. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

HOUSING FINANCE AUTHORITY
100 AUSTRALIAN AVE
APT 410
WEST PALM BEACH, FL 33406-1465

Invoice/Order Number:	0000647901
Ad Cost:	\$130.72
Paid:	\$0.00
Balance Due:	\$130.72

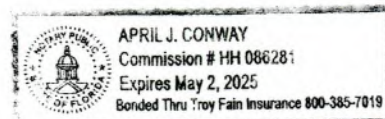
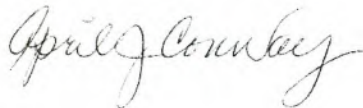
Signed



(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 8th day of July, 2021 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed



Please see Ad on following page(s).

HOUSING FINANCE AUTHORITY
100 AUSTRALIAN AVE
APT 410
WEST PALM BEACH, FL 33406-1465

Invoice/Order Number: 0000647901
Ad Cost: \$130.72
Paid: \$0.00
Balance Due: \$130.72

**Housing Finance Authority
of Palm Beach County, Florida
Notice of rescheduling of
July 2021 regular meeting**

Please be advised that the regular meeting of the Housing Finance Authority of Palm Beach County, Florida (the "Authority") scheduled for Friday, July 16 has been cancelled and the meeting rescheduled for Friday, July 23, 2021 to commence at 9:00 a.m. in the Palm Beach County Airport Center, Human Resources Training Rm. 4-790, 100 Australian Avenue, West Palm Beach.

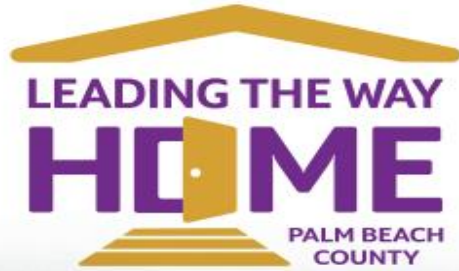
Should any person(s) decide to appeal any decision made by the Housing Finance Authority, they will need a record of the proceedings and may need to ensure that a verbatim record of the proceedings is made, which record must include testimony and evidence upon which the appeals may be based. In accordance with the Americans with Disabilities Act, persons with disabilities needing special assistance accommodations to participate in this proceeding should contact Jennifer Hamilton, no later than five (5) days prior to the hearing at telephone number (561) 233-3656 for assistance; if hearing impaired, telephone the Florida Relay Service Numbers at (800) 955-8770 or (800) 955-8771 for assistance in contacting the Housing Finance Authority.
6-30/2021

0000647901-01

Tab 2

V. Presentations - attachments

- a.** James Green – PBC Community Services Department
 - i. PBC Plan to End Cycle of Homelessness
- b.** Suzanne Cabrera – Housing Leadership Council of PBC
 - i. SEE update for 2022 legislative session



**Palm Beach County's Plan
to End the Cycle of
Homelessness**



LEADING THE WAY HOME: SIX KEY FOCUS AREAS

Engage Healthcare/Primary Care/Behavioral Health entities in Homelessness Efforts

Housing is a significant social determinant of health. Research has shown that when hospitals and other healthcare providers invest in affordable housing, health outcomes improve and the cost savings are tremendous. Improving coordination with healthcare entities will be a key lever in breaking the cycle of homelessness in Palm Beach County (PBC).



Expand Support Services

Connecting individuals and families who are experiencing homelessness to critical support services can help them achieve financial stability. Strategically assisting them in building human and social capital is another key lever to breaking the cycle of homelessness.



Increase Access to Permanent Supportive and Other Permanent Housing

There is a significant need for permanent and permanent supportive housing to address chronic homelessness throughout PBC. Coordinating with other county departments, municipalities, nonprofits, Faith-based coalitions, housing authorities and other entities must be a strategic focus in order to achieve this goal.



Expand Engagement and Advocacy

Housing is a human right. It is important for all sectors of the community to be engaged in breaking the negative stigma that is associated with being homeless. Shifting the narrative also plays an important role in shaping public policy.



Align Funding and Investments

Funders coming together to strategically align investments will prevent duplication of services and improve outcomes for all entities involved. This strategy will also assist agencies within the Continuum of Care to maximize impact by leveraging all resources involved.



Enhance Homeless System of Care

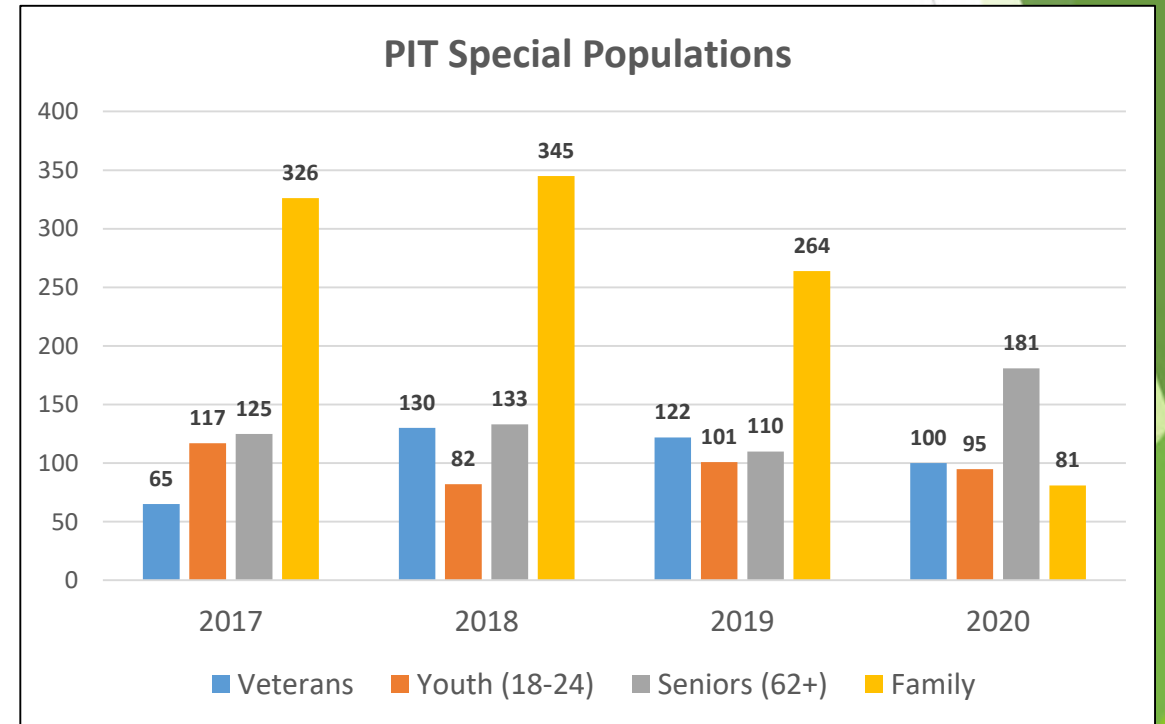
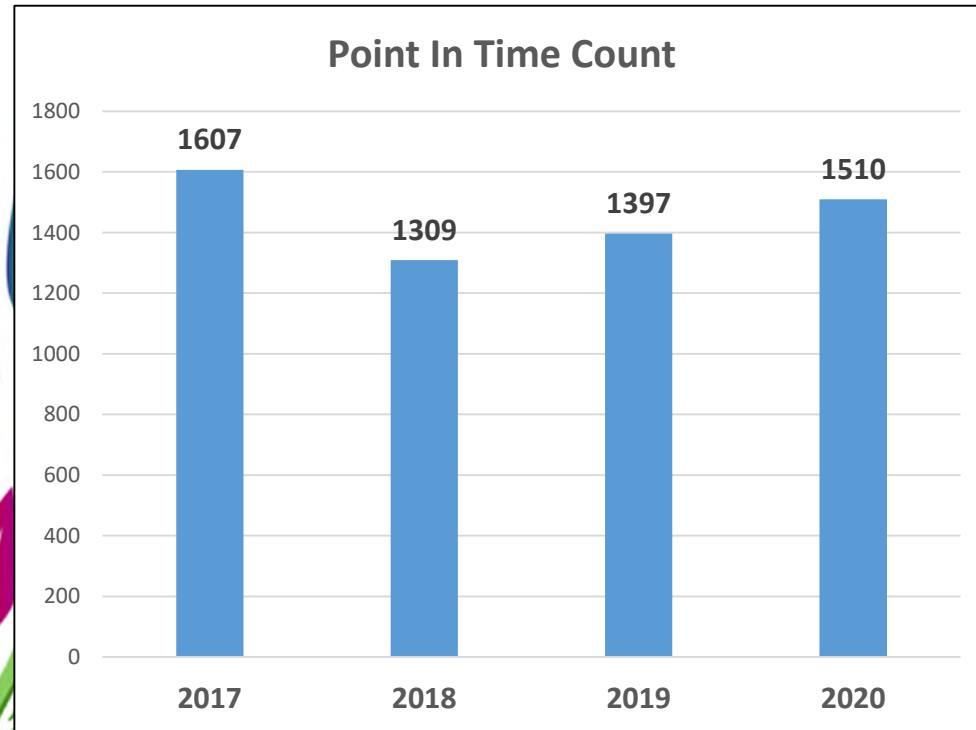
The complex needs of individuals who are experiencing homelessness requires the System of Care to be agile. Focusing on this enhancement will enable the continuum of care to address racial inequities, quickly adopt new best practices and adapt to internal and external political and regulatory shifts.



Community Services Department

Human and Veteran Services

Point in Time Count



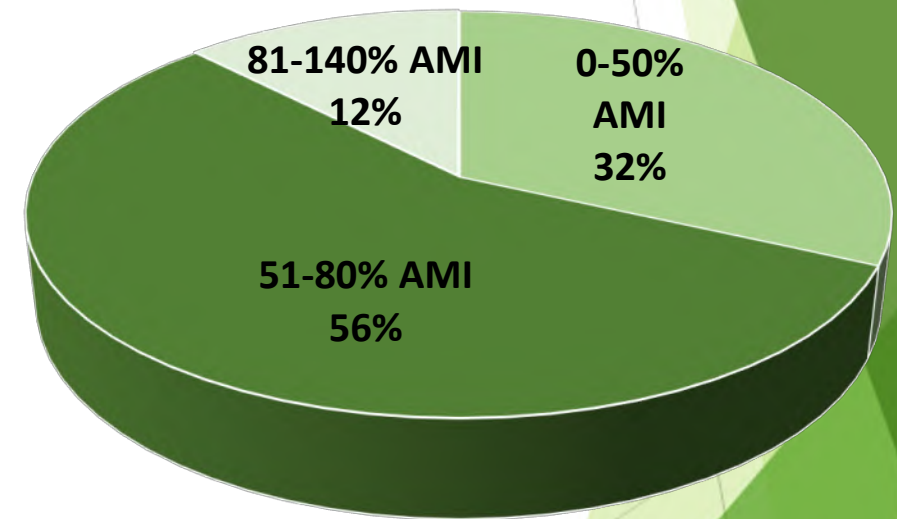
Affordable Housing Production 2018-2020

From 2018 - 2020, DHES and its partners completed 2,042 housing units through new construction, acquisition, rehabilitation, and foreclosure prevention for households up to 140% of Area Median Income (AMI).

Income Group	Units
0-50% AMI	808
51-80% AMI	1,415
81-140% AMI	313
Total	2,536

Source: PBC Department of Housing and Economic Sustainability

Housing Units by Income Group



Metric – County affordable housing production

Metric – housing production for <50% AMI



John Prince Park Efforts

June 25, 2020



October 13, 2020

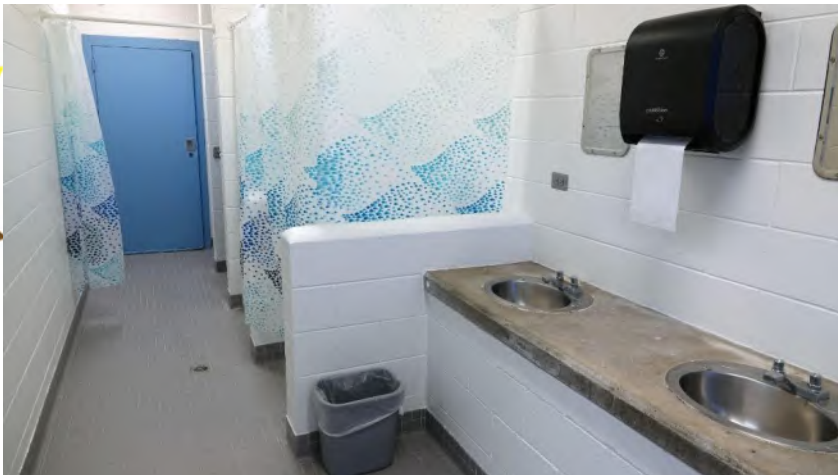


Lewis Center Annex at Fairgrounds



Partners:

- Goodwill
- PBSO
- Rebel Recovery
- SEFBHN
- Parks & Rec
- Community Services
- TLP
- Healthcare District
- SCMH
- Facilities
- PBC Fire Rescue
- Assorted Healthcare Providers



125 BED
Capacity



Palm Beach County's Efforts to End Homelessness

Cottage Homes
June 2022



Homeless
Resource Center
2 in Lake Worth
June 2022



Palm Beach County's Efforts to End Homelessness

Homeless Resource Center 3 in Western Community 2020



Southwest Building Elevation



Southeast Building Elevation



Units Losing Affordability in Five Years

Year	Name	# Assisted Units	Category
2019	Glades Diamond, 100 Down Circle, Belle Glade	64	Elderly
2019	Boca Islands East, 70 SE 11 th Street, Boca Raton	52	Family
2020	Shirley H. Gould House, 21000 Ruth & Baron Coleman Blvd., Boca Raton	100	Elderly
2020	El Cid Apartments, 315 Almeria Road, West Palm Beach	72	Elderly
2021	St. Andrews Residence, 208 Fern Street, West Palm Beach	182	Elderly
2023	Stoney Brook Apartments, 1555 Martin Luther King Jr. Blvd., Riviera Beach	216	Family
2024	Congress Park, 3010 Congress Park Dr., Lake Worth	288	Family
2025	PBC Group Home, 322 10 th Street, West Palm Beach	5	Disabled
		Total: 979	

COVID-19 Impact on Housing & Homelessness

COVID-19 caused widespread job loss and economic injury in Palm Beach County.

- Unemployment rate increased from 3.1% in February to 11.6% in July (80,101 unemployed workers)
- 168,321 unemployment claims by August 29th, representing 23% of county labor force
- Top 3 employment sectors were among hardest hit: Accommodations & Food Service (26,978), Retail Trade (18,435), Health Care & Social Assistance (14,292)



Suzanne Cabrera
President & CEO
scabrera@hlcpcb.org
www.hlcpcb.org



A NEW ERA FOR SADOWSKI

- No more Sweeps - Senate Bill 2512 will guarantee an end to sweeps after July 1, 2021.
- The statewide allocation for FY 2021-2022 (available in October 2021) will be \$209.2 million.
- Sadowski state and local trust fund will now be reoccurring revenue.
- Recurring revenue means the initial budget will automatically include the Sadowski housing trust fund based on the new percentages established in SB 2512.
- The new percentages allocated to affordable housing will be less than half of the Sadowski collections. The remainder will go to climate resiliency and septic to sewer projects.
- Local allocations/efforts will be more important than ever.

A NEW ERA FOR SADOWSKI

SB 1892 created the Emergency Preparedness and Response Fund in the Office of the Governor which was funded with \$1 billion dollars. These dollars will be the primary source of first response instead of diverting SHIP for responding to areas hit by hurricanes or other natural disasters.

Funding Allocations

Under SB 2512

LOCAL GOVERNMENT	COUNTY TOTAL	COUNTY SHARE/ CITY SHARE
PALM BEACH	9,669,382	7,311,986
Boca Raton		627,543
Boynton Beach		517,312
Delray Beach		442,858
West Palm Beach		769,683

Full funding

LOCAL GOVERNMENT	COUNTY TOTAL	COUNTY SHARE/ CITY SHARE
PALM BEACH	20,569,251	15,554,468
Boca Raton		1,334,944
Boynton Beach		1,100,455
Delray Beach		942,072
West Palm Beach		1,637,312

CONSTITUTIONAL AMENDMENT

Ballot Title: Affordable Housing – Protects affordable housing funds from being used for non-housing purposes.

Ballot Summary: Establishes State and Local Government Housing Trust Funds in Florida Constitution. Dedicates 25 percent of net revenues from the existing excise tax on documents to those Trust Funds. Protects moneys deposited in those Trust Funds from being used for non-housing purposes. Funds may be expended only to address affordable housing access and availability, including funding of programs addressing new construction, down payment and closing cost assistance, rehabilitation, and financing for affordable housing development.

Full ballot language

<https://dos.elections.myflorida.com/Initiatives/initdetail.asp?account=79347&seqnum=1>

What is mandated by the Constitutional Amendment?

The only mandates in the constitutional amendment are:

- 25% of doc stamps (less a small Department of Revenue Charge) are deposited into State and Local Housing Trust Funds
- The monies in those trust funds may only be spent “to address affordable housing access and availability”
- 65% of all monies are used to all monies are used to address affordable housing access and availability through programs related to the purchase of affordable housing, rather than programs related to the rental of affordable housing.



Questions and Answers

Does the amendment require that SHIP and SAIL be funded?

No. SHIP and SAIL are explicit examples of what *could* be funded with the monies in the State and Local Housing Trust Funds, but the language of the amendment does not limit the use of the funds to SHIP and SAIL.

Questions and Answers

Does the amendment keep the same split between homeownership and rental programs as exists in current law?

No. Currently, there is approximately a 50%-50% split between rental and homeownership programs. The State Housing Trust Fund is used primarily to fund rental housing (SAIL), and the Local Government Housing Trust Fund is used primarily to fund SHIP. The SHIP Program has a requirement that 65% of the funds be used for homeownership activities for eligible persons. The amendment requires that 65% of **all funds**, both the State and Local Housing Trust Funds, be used for programs related to the purchase of affordable housing.

Questions and Answers

Does the amendment change what is defined as “home ownership activity” for purposes of meeting the 65% requirement in the amendment?

Yes. Under the current SHIP statute and rule, “Home Ownership Activity” is defined as “the use of the local affordable housing trust fund moneys for the purpose of providing owner-occupied housing. Such uses include construction, rehabilitation, purchase, and lease-purchase financing”. The amendment narrows the definition (in order to count against the mandatory 65% of all funds used for this purpose) to “programs related to the purchase of affordable housing”. Rehabilitation of owner-occupied housing would no longer count towards meeting the required home ownership set-aside and would need to be funded from the remaining 35% of funds.

Questions and Answers

Does the amendment keep the income set-asides in SHIP?

The amendment does not address this issue. The current SHIP statute requires certain percentages be used at various income levels including:

- 30% very low-income households
- 30% for low-income households
- 40% can be designated for very low to moderate income households depending on Local Housing Assistance Plan

There is no equivalent requirement in the amendment.

HUD release: 4/1/2021

Effective: 4/1/2021

**2021 Income Limits and Rent Limits
Florida Housing Finance Corporation
SHIP and HHRP Programs**

County (Metro)	Percentage Category	Income Limit by Number of Persons in Household									
		1	2	3	4	5	6	7	8	9	10
Palm Beach County	30%	18,000	20,600	23,150	26,500	31,040	35,580	40,120	44,660	Refer to HUD	
(W Palm Bch-Boca Raton HMFA;	50%	30,000	34,250	38,550	42,800	46,250	49,650	53,100	56,500	59,920	63,344
Miami-Ft. Lauderdale-West Palm Bch	80%	47,950	54,800	61,650	68,500	74,000	79,500	84,950	90,450	95,872	101,350
Median: 80,200	120%	72,000	82,200	92,520	102,720	111,000	119,160	127,440	135,600	143,808	152,026
	140%	84,000	95,900	107,940	119,840	129,500	139,020	148,680	158,200	167,776	177,363

Questions and Answers

What is left to the legislature to decide?

There are many decisions that will be left to the legislature in an implementing bill, if the amendment passes. Examples include split between State and Local Housing Trust Funds and whether the funds will be used for SHIP or SAIL or other specific legislation or projects. The legislature will decide the definition of “affordable housing access and availability.”

Questions and Answers

Does the amendment “restore” housing funding to the level it was before changes were made in the 2021 legislative sessions?

No. Before the changes, the housing trust funds received 24.17% of doc stamp revenues, after deducting the \$1.2 billion for environmental programs. This was estimated at \$446 million for FY 21-22. The amendment mandates that 25% of all doc stamp revenues go to the housing trust funds, which would be \$875 million in FY 21-22—an increase of 96%!

Suzanne Cabrera
President & CEO
scabrera@hlcpcb.org
www.hlcpcb.org



Tab 3

VI. Old Business

- a.** Consider approval of FY 2021/22 General Fund budget and fund allocations
 - i.** Resolution R-2021-12

RESOLUTION NO. R-2021-12 OF THE HOUSING FINANCE AUTHORITY OF PALM BEACH COUNTY, FLORIDA (THE “AUTHORITY”) ADOPTING A GENERAL FUND OPERATING BUDGET FOR FISCAL YEAR 2021/2022 PURSUANT TO FLORIDA LAW AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Authority is a dependent special district as defined in Section 189.403, Florida Statutes, subject to the financial reporting and budgeting requirements set forth in Chapter 189, Florida Statutes; and

WHEREAS, pursuant to Section 189.418(3), Florida Statutes, the Authority is required to adopt a budget by resolution each fiscal year; and

WHEREAS, the Authority’s Executive Director has heretofore prepared and posted to the Authority’s website on September 10, 2021 a proposed operating budget for Fiscal Year 2021/2022 (the “2021/22 Budget”), in which the total amount of revenues available, including amounts carried over from prior fiscal years, equals the total of appropriations for expenditures and reserves; and

WHEREAS, the Authority has considered the proposed 2021/22 Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE HOUSING FINANCE AUTHORITY OF PALM BEACH COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. The recitals set forth above are adopted by the Authority as the findings of the Authority and are incorporated herein.

SECTION 2. The 2021/21 Budget provided by the Authority’s Executive Director, including provision for any Palm Beach County employee ATB increase, is attached hereto as **Exhibit A** is hereby approved.

SECTION 3. The Executive Director is hereby authorized to file a copy of the 2021/22 Budget with the Clerk of the Board of County Commissioners of Palm Beach County, Florida.

SECTION 4. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 13th day of August, 2021.

HOUSING FINANCE AUTHORITY OF PALM BEACH COUNTY, FLORIDA

By: _____
Bobby A. “Tony” Smith, Chairperson

ATTEST:

Secretary/Assistant Secretary

EXHIBIT A

GENERAL FUND BUDGET FOR FY 2021/22

Operating Revenues:

MF bond issue annual fee income	\$ 485,000	
SF loan origination income	<u>75,000</u>	
Total Operating Income		\$560,000

Operating Expenses:

Contract Services	\$ 350,000	
Accounting & auditing services	50,000	
Legal fees	35,000	
Other expenses	<u>65,000</u>	
Total Operating Expense		<u>\$ 500,000</u>

Income/(Loss) from Operations:

\$ 60,000

Non-Operating Revenue/(Expenses)

Interest income	\$ 75,000
Down payment assistance second mortgages	(250,000)

Increase/(Decrease) in Net Position

\$ (115,000)

Tab 4

VII. New Business - attachments

- a.** Consider approval of two year renewal of audit engagement
 - i. Previous engagement letter from 2018
 - ii. 2021 engagement letter – to be provided prior to meeting
- b.** Consider SEE contribution for 2022
 - i. SEE contribution request letter from FL ALHFA

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: December 4, 2018 [X] Consent [] Regular [] Ordinance [] Public Hearing

Department: Department of Housing & Economic Sustainability

Submitted For: Housing Finance Authority of Palm Beach County APPROVED

BY BOARD OF COUNTY COMMISSIONERS

AT MEETING OF DEC 04 2018

I. EXECUTIVE BRIEF

Signature: [Handwritten Signature] D.C.

MINUTES & RECORDS SECTION

Motion and Title: Staff recommends motion to approve: an Engagement Letter for audit services between the Housing Finance Authority of Palm Beach County, Florida, and Caler, Donten, Levine, Cohen, Porter & Veil, P.A.

Summary: The Housing Finance Authority of Palm Beach County, Florida (Authority) was established by the Board of County Commissioners (BCC) in 1979 in accordance with Part IV, Chapter 159, Florida Statutes. Section 2-189 of the Palm Beach County Code of Ordinances requires that all contracts of the Authority for the purchase of goods and services in excess of \$10,000 shall be approved by the BCC. The Engagement Letter sets forth the terms under which Caler, Donten, Levine, Cohen, Porter & Veil, P.A., will provide audit services to the Authority beginning with an audit of the Fiscal Year ended September 30, 2018. Caler, Donten, Levine, Cohen, Porter & Veil, P.A., was selected by the Authority to provide audit services pursuant to a Request for Proposals process on October 12, 2018. The Engagement Letter provides for an initial three (3) year term and up to two (2) successive two (2) year renewals. The Engagement Letter was approved by the Authority on November 9, 2018, subject to BCC approval. Countywide (JB)

Background and Justification: The approval of the above by the BCC would constitute the approval required by Palm Beach County Code Section 2-189.

Attachment(s):

- 1. Engagement Letter

Recommended By: Jonathan Brown Department Director 11/5/18 Date

Approved By: [Handwritten Signature] Assistant County Administrator 11/27/18 Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2019	2020	2021	2022	2023
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income					
In-Kind Match (County)					
NET FISCAL IMPACT	*				

# ADDITIONAL FTE POSITIONS (Cumulative)					
---	--	--	--	--	--

Is Item Included In Current Budget? Yes X No
 Does this Item include the use of Federal funds? Yes No X

Budget Account No.:

B. Recommended Sources of Funds/Summary of Fiscal Impact: N/A

C. *Departmental Fiscal Review: All costs to be borne by the Housing Finance Authority. No fiscal impact to Palm Beach County

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Development and Control Comments:


 OFMB 11/11/18
9/11/18
11/9
11/8

 Contract Development and Control 11/21/18

B. Legal Sufficiency:


 11/21/18
 Assistant County Attorney

C. Other Department Review:

 Department Director



CALER, DONTEN, LEVINE,
COHEN, PORTER & VEIL, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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MEMBERS
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JAMES B. HUTCHISON, CPA
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JAMES F. MULLEN, IV, CPA
MICHAEL J. NALEZYTY, CPA
THOMAS A. PENCE, JR., CPA
SCOTT L. PORTER, CPA
MARK D. VEIL, CPA

October 15, 2018

Mr. David Brandt, Executive Director
Housing Finance Authority of
Palm Beach County, Florida
West Palm Beach, Florida

We are pleased to confirm our understanding of the services we are to provide for the Housing Finance Authority of Palm Beach County, Florida (the "Authority"), for the years ending September 30, 2018 through 2020. In addition to the terms and provisions set forth herein, our services will be performed in accordance with the terms and provisions of the Request for Proposal for External Audit Services issued by the Authority on September 14, 2018 (the "RFP"). We will audit the financial statements of the Authority, including the related notes to the financial statements, as of and for the years ending September 30, 2018 through 2020.

This engagement letter covers the audits of the Authority's financial statements as of and for the years ending September 30, 2018, 2019 and 2020. U.S. generally accepted accounting principles provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A) to supplement the Authority'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 Authority's RSI (MD&A), in accordance with U.S. generally accepted auditing standards. 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 obtain 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 Authority's MD&A is the only RSI required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

We will also issue the reports required by Chapter 10.550 of the Rules of the Auditor General of the State of Florida.

Audit Objectives

The objective of our audit is the expression of an opinion as to whether the Authority's financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with U.S. generally accepted auditing standards; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and, Chapter 10.550, Rules of the Auditor General, and will include tests of the accounting records of the Authority and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of the Authority's financial statements. Our report will be addressed to the Board of the Authority. 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 is other than unmodified, we will discuss the reasons with you in advance. If, for any reason determined by us, 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 we 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 Authority'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 Authority'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 Authority 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.

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 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 Authority or to acts by management or employees acting on behalf of the Authority. 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. However, we will inform management of material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform management of violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of material abuse that comes to our attention. 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 direct confirmation of cash, investments and certain other assets and liabilities by correspondence with selected individuals, creditors, funding sources 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 U.S. generally accepted auditing standards.

Audit Procedures – Internal Controls

Our audit will include obtaining an understanding of the Authority 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. Accordingly, we will express no such opinion. 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, *Government Auditing Standards* and Chapter 10.550, Rules of the Auditor General.

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 Authority'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* and Chapter 10.550, Rules of the Auditor General.

Other Services

We will also assist in preparing the financial statements and related notes of the Authority 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*. We will perform the services in accordance with applicable professional 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 designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, 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. Management is 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. Management is also responsible for providing us with (1) access to all information of which management is 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.

Management's 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.

Management is 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 Authority 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. Management's responsibilities include informing us of their knowledge of any allegations of fraud or suspected fraud affecting the Authority received in communications from employees, former employees, grantors, regulators, or others. In addition, Management is responsible for identifying and ensuring that the Authority 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. Management is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as management's planned corrective actions, for the report, and for the timing and format for providing that information.

Management agrees to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. Management will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that management has reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, management agrees to oversee the nonaudit services by designating an individual, Mr. David Brandt, the Authority's Executive Director, who has suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees and Other Matters

We understand that the Authority will prepare all cash or other confirmations requested and will locate any invoices selected by us for testing. Mark Veil is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, management agrees to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

We will provide copies of our reports to the Authority; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Subject to the requirements of the Florida Public Records Law, Chapter 119, Florida Statutes, and other like statutes pertaining to governmental entities, the audit documentation for this engagement is the property of Caler, Donten, Levine, Cohen, Porter & Veil, P.A. ("CDL") and constitutes confidential information. Notwithstanding the foregoing, the confidentiality provisions of Section 473.316 and 473.318, Florida Statutes, shall apply and all documents referred to in Chapter 473 are recognized as exempt from Chapter 119, Florida Statutes, and CDL shall be under no obligation to provide their audit working papers and such other CDL records determined to be exempt from Chapter 119, Florida Statutes. However, subject to applicable laws and regulations, our audit documentation and appropriate individuals will be made available upon request and in a timely manner to any oversight entities, 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 our audit documentation will be provided under the supervision of CDL personnel. Furthermore, upon request, we may provide selected copies of our audit documentation to a grantor or other agency. That agency may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. In the event we are requested or authorized by you or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for you, you agree, so long as we are not a party to the proceeding in which the information is sought, to reimburse us for our professional time and expenses, as well as the reasonable fees and expenses of our counsel, incurred in responding to such a request. We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. In that regard, we may share confidential information about the Authority with these service providers but we will remain responsible for the work provided by such third-party service providers. The audit documentation for this engagement will be retained for a minimum of five years after the date of the auditor's report in accordance with CDL's document retention policies or for any additional period requested in writing by a government agency, after which it will be destroyed. By your signature below, you acknowledge and agree that CDL is free to destroy all records related to this engagement in accordance with our document retention policy.

Our fees for the audit of the Authority's financial statements for the years ended September 30, 2018, 2019 and 2020 will be \$28,900, \$29,767 and \$30,660, respectively. The invoices for our fees will be rendered 75% as work begins and 25% payable upon presentation of the reports. If we incur less time at our standard hourly rates than the above quoted fees, we will only bill you for our actual time incurred. 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 additional time is necessary for our assistance to complete audit schedules, the application of new standards, or other unexpected circumstances, we will perform the necessary procedures and bill you for the additional time. 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. We also reserve the right to require that any unpaid balance for the engagement be paid prior to delivery of the final audit reports. 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. The Authority 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. Our fee is based on anticipated cooperation from the Authority and the assumption that there are no unexpected circumstances or new programs that require additional accounting assistance or significant auditing procedures or changes, such as new accounting or auditing standards, new major programs, or additional audit procedures resulting from internal control and other deficiencies, or other unexpected circumstances. If additional time is necessary for our assistance to complete audit schedules, the application of new standards, delays caused by the Authority in the scheduled audit fieldwork dates, or other unexpected circumstances, we will notify the Authority as soon as possible, and unless otherwise directed by

the Authority within ten days of receipt of such notice, we will perform the necessary procedures and bill the Authority for the additional time at the hourly rates specified in our proposal. Our engagement ends on the date we deliver the audit reports to the Authority for the year ended September 30, 2018, unless circumstances described earlier cause us not to issue a report. Any follow-up services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new engagement letter for that service.

CDL takes appropriate steps to secure all confidential client information on our computerized systems, however, the Authority is responsible for the security of all information when you transmit it to us, as well as the information retained by the Authority. The Authority is also responsible for the security of information management provides to us electronically using email or transmitted to us over the internet. The internet is an inherently public medium with multiple security concerns. Management understands that email is generally sent unencrypted and may be easily accessible by a party intercepting your communications. Because the nature of communications between the Authority and CDL may include sensitive and confidential financial information, management should take appropriate steps to utilize reasonable security features for transmitting the Authority's information to us. CDL will use its best efforts, consistent with our handling of all client accounts, to make the Authority's communications and files secure from unauthorized access. However, the Authority recognizes that no completely secure system for email, electronic documents or electronic data transfer has yet been devised. Accordingly, management acknowledges that they understand and agree to accept the limitations and risks associated with regular email and other electronic communications with CDL for the services we will provide. Furthermore, management hereby authorizes CDL to electronically submit to Authority employees or to others as management may request or as may be necessary to perform our engagement, any financial statements, schedules, and other information related to our services under this agreement. By your signature below, management acknowledges and agrees to hold CDL harmless from any damages that might be caused by the electronic transmission or submission of Authority information. Management also agrees to immediately contact and advise the CDL engagement partner with overall responsibility of our services, as named in this letter, if you believe either CDL or the Authority's computer systems, security or email accounts have been hacked or otherwise compromised, and CDL agrees to immediately contact and advise the Authority if CDL believes either CDL or the Authority's computer systems, security or email accounts have been hacked or otherwise compromised. Your signature below acknowledges that the Authority understands and agrees with these responsibilities.

Parties to this engagement agree that any dispute that may arise regarding the meaning, performance, or enforcement of this engagement will be submitted to mediation upon written request of either party. The party requesting mediation shall select the mediation provider from the list of mediation training providers approved by the Florida Supreme Court. The mediation shall be conducted in accordance with the Commercial Mediation Rules of the American Arbitration Association or such other rules as may be agreed upon by the parties. The results of this mediation shall not be binding upon either party. Costs of any mediation proceeding shall be shared equally by both parties. The venue for any legal proceedings shall be Palm Beach County, Florida, and this agreement shall be governed by the laws of the State of Florida.

Our audit is intended for the benefit of the Authority. The audit will not be planned or conducted in contemplation of reliance by any third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction. If you intend to publish or otherwise reproduce the financial statements together with our report (or otherwise make reference to our Firm) in a document that does not contain the complete audit report for the Authority, you agree to provide us with a draft of the document to read and comment on before it is printed and distributed. Furthermore, you agree that the terms of this engagement do not encompass an undertaking by us (1) to consent, by means of separate letter or otherwise, to the inclusion of our auditor's report on the financial statements referred to above in a filing with a Federal or state regulatory agency or otherwise reissue our report for purposes of a securities offering or other financing transaction, or (2) to acknowledge reliance on our report by others. With regard to

the electronic dissemination of the audited financial statements, including financial statements published electronically on a 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.

Government Auditing Standards require that we provide you with a copy of our most recent quality control review report. Our 2015 peer review report was provided to you previously. Our 2018 peer review is scheduled in late 2018. We will provide you a copy of that report when it is received.

We are committed to assigning and maintaining the same "key" personnel to your engagement as specified in the RFP response we submitted to the Authority. If there is a need to change any "key" personnel on the engagement, we will consult with you and obtain your written approval prior to making such change. Further, this engagement may be terminated by either the Authority or CDL within 90 days after the completion and acceptance of any audited financial statements, by giving written notice to the other party.

We acknowledge that we continue to meet the minimum requirements set forth in Part II of the RFP and that we will maintain the insurance required by Section 1.13 of the RFP during the term of this engagement. We understand that this engagement letter shall not take effect until it is approved by the Board of County Commissioners of Palm Beach County.

This engagement letter reflects the entire agreement between us relating to the services covered by this letter. It replaces and supersedes any previous proposals (except as set forth in the first paragraph of this letter), correspondence and understandings, whether written or oral. If any portion of this agreement is held to be void, invalid or otherwise unenforceable, in whole or in part, the remaining portions of this agreement shall remain in effect. The agreements of the Authority and Caler, Donten, Levine, Cohen, Porter & Veil, P.A. contained in this engagement letter shall survive the completion or termination of this engagement.

We appreciate the opportunity to be of service to the Authority 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,
Caler, Donten, Levine,
Cohen, Porter & Veil, P.A.
Caler, Donten, Levine,
Cohen, Porter & Veil, P.A.

RESPONSE: The services and terms set forth in this letter are agreed to by the Housing Finance Authority of Palm Beach County, Florida.

Authorized Signature: _____

Title: _____

FLORIDA ALHFA

ASSOCIATION OF LOCAL HOUSING FINANCE AUTHORITIES

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MANATEE COUNTY HFA

DIRECTORS

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SUSAN LEIGH

July 18, 2021

Florida ALHFA Members:

Re: Contribution to Sadowski Education Effort for 2022 Legislative Session

First, many thanks to all of our HFAs who contributed to the Sadowski Education Effort (SEE) these last several years. The effort has been extremely effective, but the educational effort isn't over. It's time for everyone to again make their annual contribution to the Sadowski Education Effort.

This year, SEE was the leader in the effort to reduce the permanent sweep of the Housing Trust Funds. Our efforts were extremely effective, and we have established very good relationships with legislative leadership.

The 2022 Legislative Session begins in January. That means our work begins now. We already have engaged our lobbying and communications team and they have begun work.

Even if your budget system does not permit a contribution until after your fiscal year begins on October 1, we need your pledge now. And of course, contributions received in August and September are optimal.

In our previous correspondence, it was stated that with term limits, there is continual turnover in the legislature - new legislators must be educated on the value of housing finance authorities and state housing programs. Therefore, **it is essential that the educational efforts be an ongoing project.**

To that end, Florida ALHFA has pledged an additional \$20,000 to the SEE. Florida ALHFA strongly urges its members to actively participate in the legislative process and **provide financial support in this educational effort in the amount of \$20,000.**

What has the value of the SEE been? Without SEE, the Housing Trust Funds would no longer exist, there would be no dedicated revenue for housing, and housing programs would have received no funds. In the last eight years, over \$1.4 Billion was appropriated for housing due to SEE. **Highlights of our educational effort:**

- Full funding of \$209 million by the legislature this year
- Appropriations for housing every year since FY 2014-15
- Defeated attempts to eliminate Housing Trust Funds in 2011 and 2012 session

Many HFAs received reimbursement for DPA loans far in excess of their SEE contributions. Additionally, SAIL and SHIP assist our programs - SAIL allows bond deals to work that otherwise would not be financially feasible and SHIP is another source of DPA for our programs. From a purely economic investment perspective, an HFA receives returns for its annual SEE contributions by closing only a few DPA loans or one SAIL-Bond deal.

Given these long and hard-fought victories, why is additional education needed? As stated above, continued turnover in the legislature makes this effort necessary. Florida ALHFA has positioned itself to be more effective. We will continue to have an effective lobbying and public relations effort in place led by former Senate President Ken Pruitt and Bascom Communications. However, it will not be achieved if we are on the sideline watching the action. Every year that we have a strong SEE presence, our long-term position is improved. We need to deliver our message that adequate housing funding means jobs for Florida's economy and enhances our ability to fulfill our mission of providing housing finance to first-time homebuyers and the provisions for affordable rental housing for our workforce. It is also essential to our mission of supporting neighborhood stabilization and revitalization.

The Sadowski Coalition expects to retain full time services and pay its expenses with a \$225,000 budget. **We are asking you to support this effort with a contribution of \$20,000.** The fiscal agent for these funds continues to be Florida ALHFA. However, contributions at any level are needed and appreciated, depending upon the resources of your HFA.

Please ensure checks are made payable to: "**Sadowski Education Effort**" and mailed to:

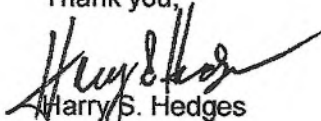
Sadowski Education Effort
1404 Alban Avenue
Tallahassee, Florida 32301

An invoice can be sent to you upon request. When you contribute, please notify us by email at info@alhfaf.org.

Upon becoming a supporter of the Sadowski Education Effort, you will be included in regular updates, by email and telephone, and your input in regard to the SEE strategies will be welcomed. A copy of the 2021 SEE Fundraising and Expenditures Report is available upon request.

Timeline: Contributions or Pledges to the Sadowski Education Effort should be received no later than September 30, 2021.

Thank you,


Harry S. Hedges
President
Florida ALHFA

Tab 5

VIII. Other Matters - attachments

a. none