



Stephen R. Olmsted, AICP  
Planning Director  
planning@pinecrest-fl.gov

MEMORANDUM

Department of Building and Planning

DATE: October 3, 2022

TO: Yocelyn Galiano, ICMA-CM, LEED-GA  
Village Manager

FROM: Stephen R. Olmsted, AICP, LEED-GA  
Planning Director

RE: Gulliver Preparatory School  
Annual Student Enrollment and Occupancy Review

---

On November 7, 2017, the Village Council approved a conditional use permit and modification of Miami-Dade County Resolution 4-ZAB-119-93 to permit an increase in student enrollment at Gulliver Preparatory School in the Village of Pinecrest from 650 students to 790 students, and to cap the maximum number of students utilizing the Pinecrest Campus at any one time to 938 students no later than the conclusion of the 2020-2021 academic year.

Subsequently, on July 16, 2021, the Village Council approved an additional increase in student enrollment and occupancy to 1,000 students, conditioned upon the construction and completion of the external transportation improvements to Kendall Drive including the new proposed school entrance adjacent to SW 64 Court, a right-turn Lane, a left-turn lane, and pedestrian crosswalks.

On September 19, 2022, Gulliver submitted a letter from the School President and the Chairman of the Board of Trustees certifying that the number of students enrolled at Gulliver in the Village of Pinecrest is 879 students, in compliance with the approved development order. On September 26, 2022, selected auditors, Keefe McCullough, submitted an "Independent Accountant's Report on Applying Agreed-Upon Procedures", indicating that the maximum number of students currently utilizing the Pinecrest Campus, including those students attending from the Miller Drive Campus, is 998 students in compliance with the approved Development Order and Student Enrollment Cap.

A copy of Gulliver's Certification and Keefe McCullough's "Independent Accountant's Report" are attached for the Village Council's review and consideration on October 11, 2022. If you have questions or require additional information, please let me know.



# GulliverPrep

UNPARALLELED

September 19, 2022

Ms. Yocelyn Galiano  
Village Manager  
12645 Pinecrest Parkway  
Pinecrest, Florida 33156

Dear Ms. Galiano:

Gulliver Preparatory School certifies that the student enrollment as of September 19, 2022, at our Gulliver Prep Upper School Campus located at 6575 North Kendall Drive, Pinecrest, Florida is as follows:

Grade 9	209
Grade 10	249
Grade 11	199
Grade 12	222
<b>Total</b>	<b>879</b>

Additionally, as of September 19, 2022, there are 119 students enrolled at our Miller Drive Campus located at 8000 Southwest 56 Street, Miami, Florida who utilize the Upper School Pinecrest Campus part-time. The maximum student occupancy of the Upper School Pinecrest Campus inclusive of the Miller Drive enrolled students is 998.

Gulliver is compliant with the 2019 Development Order that states "The maximum number of students enrolled at the Gulliver Campus, attending classes at Gulliver, or otherwise utilizing the facilities at Gulliver shall not exceed 1,000 students".

Sincerely,



Cliff Kling, President



Scott Davidson, Chair, Board of Trustees

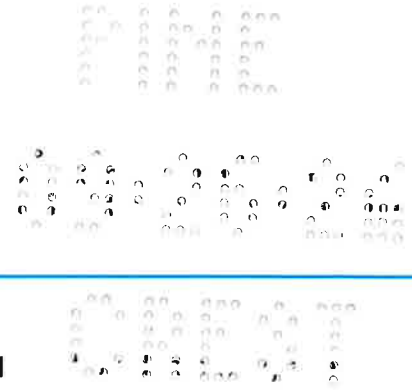


# Gulliver Preparatory School, Inc.

Agreed-Upon Procedures

Pursuant to Development Order 2019-0716-3-B  
For the 2022/2023 Academic Year





INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES

Vivian Pacheco  
Director of Operations and Risk Management  
Gulliver Preparatory School, Inc.  
Miami, Florida

We have performed the procedures enumerated below on the compliance with certain requirements, described in the Development Order (2019-0716-3-B; executed on August 12, 2019) entered into by Gulliver Preparatory School, Inc. (the "School") and the Village of Pinecrest, Florida (the "Village") for the 2022/2023 academic year. The School's management is responsible for the compliance with the Development Order.

The School and the Village have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose; to conclude on the compliance and findings for the 2022/2023 academic year in regard to Development Order. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and findings, for the 2022/2023 academic year, are summarized as follows:

1. We obtained signed audit confirmation letters from the School's Head of School and the School Registrars for the Upper School Campus and the Miller Drive Campus certifying:
  - a. The number of students enrolled at the Upper School Campus is 879.
  - b. The number of students enrolled at the Miller Drive Campus is 119.
  - c. The maximum number of students attending and utilizing the Upper School Campus at any given time is 998.
  - d. Students regularly attending the Upper School Campus are limited to those students enrolled at the Upper School Campus and the Miller Drive Campus, was confirmed.

No exceptions were noted based on the procedures performed.

2. Per Development Order - We obtained from the School, a copy of the certification of the School's submitted enrollment figures to the Village, by the Head of School and Chair of the Board of Trustees prior to October 1, 2022. The certification's enrollment figures agreed to the enrollment listings provided on Steps 3 and 4; and confirmed by the School on Step 1.

No exceptions were noted based on the procedures performed.

- 3. We obtained from the School's registrar, an enrollment listing of students by grade and class for the 2022/2023 academic year from the Upper School Campus and Miller Drive Campus. We selected a sample of students from the enrollment listing and matched the information to the students' applications.

No exceptions were noted based on the procedures performed.

- 4. We obtained from the School's registrar, an enrollment listing of students by grade and class for the 2022/2023 academic year from the Upper School Campus and Miller Drive Campus. We selected a sample of grades and classes and performed a verification of attendance records and count of students.

No exceptions were noted based on the procedures performed.

We were engaged by the School to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the compliance with certain requirements, as described in the *Development Order* (2019-0716-3-B;) entered into by the School and the Village. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the School's Board of Trustees and management and the Village's Council and management; and is not intended to be and should not be used by anyone other than these specified parties.

*Keefe McCullough*

KEEFE MCCULLOUGH

Fort Lauderdale, Florida  
September 21, 2022

