



**JOURNEY'S END
COMMUNITY DEVELOPMENT
DISTRICT**

**PALM BEACH COUNTY
REGULAR BOARD MEETING
& PUBLIC HEARING
JULY 12, 2023
7:00 P.M.**

Special District Services, Inc.
The Oaks Center
2501A Burns Road
Palm Beach Gardens, FL 33410

www.journeysendcdd.org
561.630.4922 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
JOURNEY’S END COMMUNITY DEVELOPMENT DISTRICT
Conference Room at Journey’s End Clubhouse
6400 Journey’s End Drive
Lake Worth, Florida 33467
REGULAR BOARD MEETING & PUBLIC HEARING
July 12, 2023
7:00 p.m.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes.
 - 1. April 12, 2023 Regular Board Meeting.....,Page 2
- G. Public Hearing
 - 1. Proof of Publication.....,Page 5
 - 2. Receive Public Comments on Fiscal Year 2023/2024 Proposed Budget
 - 3. Consider Resolution No. 2023-02 – Adopting Fiscal Year 2023/2024 Final Budget.....Page 6
- H. Old Business
 - 1. Update Regarding Lake Easement Encroachments
- I. New Business
 - 1. Consider Resolution No. 2023-03 – Adopting Fiscal Year 2023/2024 Meeting Schedule.....Page 0
 - 2. Consider Resolution No. 2023-04 – Adopting a Records Retention Policy.....Page 0
 - 3. Discussion Regarding Required Ethics Training.....Page 0
 - 4. Discussion Regarding Issues with Current Lake Maintenance Contract.....Page 0
 - 5. Consider Superior Fence & Rail Estimate Proposal.....Page 0
- J. Administrative Matters
 - 1. Financials.....Page 0
- K. Board Members Comments
- L. Adjourn

Miscellaneous Notices

Published in The Palm Beach Post on June 29, 2023

Location

Palm Beach County, Florida

Notice Text

Notice of Public Hearing and Regular Board Meeting of the Journey s End Community Development District

The Board of Supervisors (the Board) of the Journey s End Community Development District (the District) will hold a Public Hearing and Regular Board Meeting on July 12, 2023, at 7:00 p.m., or as soon thereafter as the meeting can be heard, in the Journey s End Clubhouse located at 6400 Journey s End Drive, Lake Worth, Florida 33467.

The purpose of the Public Hearing is to receive public comment on the Fiscal Year 2023/2024 Proposed Final Budget of the District. A copy of the Budget and/or the Agenda may be obtained from the District s website or at the offices of the District Manager, 2501A Burns Road, Palm Beach Gardens, Florida 33410, during normal business hours. The purpose of the Regular Board Meeting is for the Board to consider any other business which may properly come before it. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Meetings may be continued as found necessary to a time and place specified on the record.

There may be occasions when one or more Supervisors will participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at these meetings should contact the District Manager at (561) 630-4922 and/or toll-free at 1-877-7374922, at least seven (7) days prior to the date of the meetings.

If any person decides to appeal any decision made with respect to any matter considered at this Public Hearing and Regular Board Meeting, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at their own expense and which record includes the testimony and evidence on which the appeal is based.

Meetings may be cancelled from time to time without advertised notice.

Journey s End Community

Development District

www.journeysendcdd.org

06-22, 06-29/2023

**JOURNEY’S END COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING
APRIL 12, 2023**

A. CALL TO ORDER

District Manager Jason Pierman called the April 12, 2023, Regular Board Meeting of the Journey’s End Community Development District (the “District”) to order at 7:03 p.m. in the Conference Room at Journey’s End Clubhouse located at 6400 Journey’s End Drive, Lake Worth, Florida 33467.

B. PROOF OF PUBLICATION

Mr. Pierman presented proof of publication that notice of the Regular Board Meeting had been published in the *Palm Beach Post* on October 25, 2022, as part of the District’s Fiscal Year 2022/2023 Meeting Schedule, as legally required.

C. ESTABLISH A QUORUM

Mr. Pierman determined that the attendance of Chairman Alex Da Costa, Vice Chairman Alfred Marten and Supervisors Jeff Bates, Nancy Samuels and Glenn Siegel constituted a quorum.

Staff in attendance were: District Manager Jason Pierman of Special District Services, Inc.; and General Counsel Michael Pawelczyk of Billing, Cochran, Lyles, Mauro & Ramsey

D. ADDITIONS OR DELETIONS TO AGENDA

There were no additions or deletions to the agenda.

E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

F. APPROVAL OF MINUTES

1. January 11, 2023, Regular Board Meeting

Mr. Pierman presented the minutes of the January 11, 2023, Regular Board Meeting and asked if there were any changes and/or additions.

There being no changes, a **motion** was made by Mr. Bates, seconded by Ms. Samuels and unanimously passed approving the minutes of the January 11, 2023, Regular Board Meeting, as presented.

G. OLD BUSINESS

1. Update Regarding Lake Worth Drainage District (LWDD) Canals and Fencing

Mr. Pierman explained that they were still trying to resolve the Hotwire issue and that Hotwire and LWDD had been put in touch with each other.

2. Update Regarding Lake Easement Encroachments

Mr. Pierman presented a report from Ms. Brandon, which highlighted the remaining encroachments that needed to be addressed. Following discussion, Mr. Marten asked if the drain lines that were going into the lake would be allowed if they were extended. Mr. Pierman stated that he would contact Mr. Brandon and find out, and then send letters accordingly.

3. Discussion Regarding Lake Exhibits April 3, 2023

Mr. Da Costa noted that he wanted the pictures in the book as a record of the lake banks and stated that the grass should be growing back with proper maintenance.

Mr. Marten suggested that the District ask the HOA to send a notice to homeowners asking them to pick-up coconuts in their backyards.

H. NEW BUSINESS

1. Consider Adjustment to District Counsel Fee Structure

Mr. Pawelczyk presented the request, noting that the current rates had been in place since 2011 and that the new rates would be effective May 1, 2023. Mr. Marten noted that the increased rates were significantly below other attorneys' rates.

A **motion** was made by Mr. Bates, seconded by Mr. Marten and passed unanimously approving the adjustment to the District Counsel fee structure, as presented.

2. Consider Resolution No. 2023-01 – Adopting a Fiscal Year 2023/2024 Proposed Budget

Resolution No. 2023-01 was presented, entitled:

RESOLUTION NO. 2023-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE JOURNEY'S END COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023/2024; AND PROVIDING AN EFFECTIVE DATE.

A **motion** was made by Mr. Bates, seconded by Mr. Marten and passed unanimously adopting Resolution No. 2023-01, as presented, setting the Public Hearing for July 12, 2023.

I. ADMINISTRATIVE MATTERS

1. Financials

J. BOARD MEMBER COMMENTS

There were no further comments from the Board Members.

K. ADJOURNMENT

There being no further business to come before the Board, a **motion** was made by Mr. Bates, seconded by Mr. Siegel and unanimously passed adjourning the meeting at 7:20 p.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

Miscellaneous Notices

Published in The Palm Beach Post on June 29, 2023

Location

Palm Beach County, Florida

Notice Text

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The purpose of the Public Hearing is to receive public comment on the Fiscal Year 2023/2024 Proposed Final Budget of the District. A copy of the Budget and/or the Agenda may be obtained from the District s website or at the offices of the District Manager, 2501A Burns Road, Palm Beach Gardens, Florida 33410, during normal business hours. The purpose of the Regular Board Meeting is for the Board to consider any other business which may properly come before it. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Meetings may be continued as found necessary to a time and place specified on the record.

There may be occasions when one or more Supervisors will participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at these meetings should contact the District Manager at (561) 630-4922 and/or toll-free at 1-877-7374922, at least seven (7) days prior to the date of the meetings.

If any person decides to appeal any decision made with respect to any matter considered at this Public Hearing and Regular Board Meeting, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at their own expense and which record includes the testimony and evidence on which the appeal is based. Meetings may be cancelled from time to time without advertised notice.

Journey s End Community
Development District

www.journeysendcdd.org

06-22, 06-29/2023

RESOLUTION NO. 2023-02

A RESOLUTION OF THE JOURNEY’S END COMMUNITY DEVELOPMENT DISTRICT ADOPTING A FISCAL YEAR 2023/2024 BUDGET.

WHEREAS, the Journey’s End Community Development District (“District”) has prepared a Proposed Budget and Final Special Assessment Roll for Fiscal Year 2023/2024 and has held a duly advertised Public Hearing to receive public comments on the Proposed Budget and Final Special Assessment Roll; and,

WHEREAS, following the Public Hearing and the adoption of the Proposed Budget and Final Assessment Roll, the District is now authorized to levy non ad-valorem assessments upon the properties within the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE JOURNEY’S END COMMUNITY DEVELOPMENT DISTRICT THAT:

Section 1. The Final Budget and Final Special Assessment Roll for Fiscal Year 2023/2024 attached hereto as Exhibit “A” is approved and adopted, and the assessments set forth therein shall be levied.

Section 2. The Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 12th day of July, 2023.

ATTEST:

**JOURNEY’S END
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Journey's End
Community Development District

**Final Budget For
Fiscal Year 2023/2024
October 1, 2023 - September 30, 2024**

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FINAL BUDGET
JOURNEY'S END COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

	FISCAL YEAR 2023/2024 BUDGET
REVENUES	
O&M Assessments	110,686
Other Revenues	0
County Appraiser & Tax Collector Fee	(2,214)
Discounts For Early Payments	(4,427)
Interest Income	360
TOTAL REVENUES	\$ 104,405
EXPENDITURES	
Supervisor Fees	5,000
Payroll Taxes (Employer)	383
Infrastructure Maintenance	2,500
Stormwater Maintenance	2,500
Lake Maintenance	20,000
Engineering	7,000
Management	18,000
Secretarial	3,000
Legal	9,500
Assessment Roll	5,000
Audit Fees	4,000
Insurance	6,700
Legal Advertisements	1,000
Miscellaneous	1,175
Postage	175
Office Supplies	475
Dues & Subscriptions	175
Trustee Fee	5,100
Website Management	1,500
Reserve	11,222
TOTAL EXPENDITURES	\$ 104,405
EXCESS/ (SHORTFALL)	\$ -
Carryover From Prior Year	0
NET EXCESS/ (SHORTFALL)	\$ -
General Fund Balance As Of 9/30/22	\$155,028.04
Reserve Fund Balance As Of 9/30/22	\$35,000.00

DETAILED FINAL BUDGET
JOURNEY'S END COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

	FISCAL YEAR 2021/2022 ACTUAL	FISCAL YEAR 2022/2023 BUDGET	FISCAL YEAR 2023/2024 BUDGET	COMMENTS
REVENUES				
O&M Assessments	148,593	110,686	110,686	Expenditures Less Interest & Carryover/.94
Other Revenues	0	0	0	
County Appraiser & Tax Collector Fee	(2,331)	(2,214)	(2,214)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(5,488)	(4,427)	(4,427)	Four Percent Of Total Assessment Roll
Interest Income	52	300	360	Interest Projected At \$30 Per Month
TOTAL REVENUES	\$ 140,826	\$ 104,345	\$ 104,405	
EXPENDITURES				
Supervisor Fees	2,200	5,000	5,000	Supervisor Fees
Payroll Taxes (Employer)	168	383	383	Supervisor Fees * 7.65%
Infrastructure Maintenance	0	2,500	2,500	Infrastructure Maintenance
Stormwater Maintenance	0	2,500	2,500	Stormwater Maintenance
Lake Maintenance	18,760	20,000	20,000	No Change From 2022/2023 Budget
Engineering	6,996	7,000	7,000	No Change From 2022/2023 Budget
Management	18,000	18,000	18,000	As Per Contract
Secretarial	3,000	3,000	3,000	No Change From 2022/2023 Budget
Legal	7,136	9,500	9,500	No Change From 2022/2023 Budget
Assessment Roll	5,000	5,000	5,000	As Per Contract
Audit Fees	3,800	3,900	4,000	Accepted Amount For 2022/2023 Audit
Insurance	5,706	6,100	6,700	Fiscal Year Expenditure Was \$6,134
Legal Advertisements	850	1,050	1,000	\$50 Decrease From 2022/2023 Budget
Miscellaneous	978	1,200	1,175	\$25 Decrease From 2022/2023 Budget
Postage	112	200	175	\$25 Decrease From 2022/2023 Budget
Office Supplies	348	500	475	\$25 Decrease From 2022/2023 Budget
Dues & Subscriptions	175	175	175	No Change From 2022/2023 Budget
Trustee Fee	5,100	5,100	5,100	No Change From 2022/2023 Budget
Website Management	1,500	1,500	1,500	No Change From 2022/2023 Budget
Reserve	350,000	11,737	11,222	Reserve
TOTAL EXPENDITURES	\$ 429,829	\$ 104,345	\$ 104,405	
EXCESS/ (SHORTFALL)	\$ (289,003)	\$ -	\$ -	
Carryover From Prior Year	0	0	0	Carryover From Prior Year
NET EXCESS/ (SHORTFALL)	\$ (289,003)	\$ -	\$ -	

General Fund Balance As Of 9/30/22	\$155,028.04
Reserve Fund Balance As Of 9/30/22	\$35,000.00

DETAILED FINAL DEBT SERVICE FUND BUDGET

JOURNEY'S END COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024

OCTOBER 1, 2023 - SEPTEMBER 30, 2024

	FISCAL YEAR 2021/2022 ACTUAL	FISCAL YEAR 2022/2023 BUDGET	FISCAL YEAR 2023/2024 BUDGET	COMMENTS
REVENUES				
Interest Income	619	10	0	Projected Interest For 2023/2024
NAV Tax Collection	184,775	110,079	110,079	Updated Yearly Maximum Debt Assessment
Redemption Transfer	350,000	0	0	
Prepaid Bond Collection	5,771	0	0	
Total Revenues	\$ 541,165	\$ 110,089	\$ 110,079	
EXPENDITURES				
Principal Payments	140,000	85,000	90,000	Principal Payment Due In 2024
Interest Payments	50,093	24,296	20,079	Interest Payments Due In 2024
Bond Redemption	0	793	0	Estimated Excess Debt Collections
Total Expenditures	\$ 190,093	\$ 110,089	\$ 110,079	
Excess/ (Shortfall)	\$ 351,072	\$ -	\$ -	

Debt Service Fund Balance As Of 9/30/22	\$428,738.74
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Series 2008 Refunding Bonds Information

Original Par Amount =	\$2,300,000	Annual Principal Payments Due =	May 1st
Interest Rate =	4.82%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	August 2008		
Maturity Date =	May 2028		
Par Amount As Of 1/1/23 =	\$540,000	Note: \$350,000 Extraordinary Principal Payment Was Made On November 1, 2022.	

Journey's End Community Development District Assessment Comparison

	Fiscal Year 2020/2021 Assessment*	Fiscal Year 2021/2022 Assessment*	Fiscal Year 2022/2023 Assessment*	Fiscal Year 2023/2024 Projected Assessment*
Administrative For Sixty Five Foot Lots	\$ 314.45	\$ 314.45	\$ 235.00	\$ 235.00
<u>Debt For Sixty Five Foot Lots</u>	<u>\$ 390.00</u>	<u>\$ 390.00</u>	<u>\$ 240.00</u>	<u>\$ 240.00</u>
Total	\$ 704.45	\$ 704.45	\$ 475.00	\$ 475.00
Administrative For Seventy Five Foot Lots	\$ 314.45	\$ 314.45	\$ 235.00	\$ 235.00
<u>Debt For Seventy Five Foot Lots</u>	<u>\$ 450.00</u>	<u>\$ 450.00</u>	<u>\$ 275.00</u>	<u>\$ 275.00</u>
Total	\$ 764.45	\$ 764.45	\$ 510.00	\$ 510.00

* Assessments Include the Following :

- 4% Discount for Early Payments
- 1% County Tax Collector Fee
- 1% County Property Appraiser Fee

Community Information:

Sixty Five Foot Lots	300
<u>Seventy Five Foot Homes</u>	<u>171</u>
Total Units	471

Sixty Five Foot Lots Information

Total Units	300
<u>Prepayments</u>	<u>3</u>
Billed For Debt	297

Seventy Five Foot Lots Information

Total Units	171
<u>Prepayments</u>	<u>3</u>
Billed For Debt	168

RESOLUTION NO. 2023-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE JOURNEY’S END COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2023/2024 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is necessary for the Journey’s End Community Development District ("District") to establish a regular meeting schedule for fiscal year 2023/2024; and

WHEREAS, the Board of Supervisors of the District has set a regular meeting schedule, location and time for District meetings for fiscal year 2023/2024 which is attached hereto and made a part hereof as Exhibit “A”.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE JOURNEY’S END COMMUNITY DEVELOPMENT DISTRICT, PALM BEACH COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are hereby adopted.

Section 2. The regular meeting schedule, time and location for meetings for fiscal year 2023/2024 which is attached hereto as Exhibit “A” is hereby adopted and authorized to be published.

PASSED, ADOPTED and EFFECTIVE this 12th day of July, 2023.

ATTEST:

**JOURNEY’S END
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

**JOURNEY'S END COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024 REGULAR MEETING SCHEDULE**

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Journey's End Community Development District will hold Regular Meetings at 7:00 p.m. in the Conference Room at Journey's End Clubhouse, 6400 Journey's End Drive, Lake Worth, Florida 33467, on the following dates:

November 8, 2023
January 10, 2024
April 10, 2024
June 12, 2024
July 10, 2024
September 11, 2024

The purpose of the meetings is to conduct any business coming before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agendas for any of the meetings may be obtained from the District's website or by contacting the District Manager at (561) 630-4922 and/or toll free at 1-877-737-4922.

One or more Supervisors may participate by telephone; therefore, at the location of these meetings there will be a speaker telephone present so that interested persons can attend the meetings at the above location and be fully informed of the discussions taking place either in person or by telephone communication. Meetings may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at (561) 630-4922 and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time without advertised notice.

JOURNEY'S END COMMUNITY DEVELOPMENT DISTRICT

www.journeysendcdd.org

PUBLISH: THE PALM BEACH POST

RESOLUTION 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE JOURNEY’S END COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE APPOINTMENT OF A RECORDS MANAGEMENT LIAISON OFFICER; PROVIDING THE DUTIES OF THE RECORDS MANAGEMENT LIAISON OFFICER; ADOPTING A RECORDS RETENTION POLICY; DETERMINING THE ELECTRONIC RECORD TO BE THE OFFICIAL RECORD; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, Section 257.36(5), *Florida Statutes*, requires the District to establish and maintain an active and continuing program for the economical and efficient management of records and to provide for the appointment of a records management liaison officer (“Records Management Liaison Officer”); and

WHEREAS, the District desires for the Records Management Liaison Officer to be an employee of the District or an employee of the District Manager; and

WHEREAS, the District desires to authorize the District’s records custodian to appoint a Records Management Liaison Officer, which may or may not be the District’s records custodian; and

WHEREAS, the District desires to prescribe duties of the Records Management Liaison Officer and provide for the assignment of additional duties; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution a records retention policy (the “Records Retention Policy”) for immediate use and application.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE JOURNEY’S END COMMUNITY DEVELOPMENT DISTRICT, THAT:

SECTION 1. The District hereby authorizes the District’s records custodian to appoint a Records Management Liaison Officer and report such appointment to the appropriate State of Florida agencies. A Records Management Liaison Officer shall be an employee of the District or the District Manager. The Board, and the District’s records custodian, shall each have the individual power to remove the Records Management

Liaison Officer at any time for any reason. Immediately following the removal or resignation of a Records Management Liaison Officer, the District's records custodian shall appoint a replacement Records Management Liaison Officer.

SECTION 2. The duties of the Records Management Liaison Officer shall include the following:

- A. Serve as the District's contact with the Florida Department of State, State Library and Archives of Florida;
- B. Coordinate the District's records inventory;
- C. Maintain records retention and disposition forms;
- D. Coordinate District records management training;
- E. Develop records management procedures consistent with the Records Retention Policy, as amended as provided herein;
- F. Participate in the development of the District's development of electronic record keeping systems;
- G. Submit annual compliance statements;
- H. Work with the Florida Department of State, State Library and Archives of Florida to establish individual retention schedules for the District, from time to time and as may be necessary; and
- I. Such other duties as may be assigned by the Board or the District's records custodian in the future.

SECTION 3. The District hereby adopts as its Records Retention Policy the applicable provisions of Section 257.36(5), *Florida Statutes*, the rules adopted by the Division of Library and Information Services of the Department of State ("Division") pursuant to Section 257.36, *Florida Statutes*, and the General Records Schedules established by the Division. However, the District will retain certain records longer than required by the General Records Schedules established by the Division as set forth in Exhibit A. To the extent the above statute, rules or schedules are amended or supplemented in the future, the District's Records Retention Policy shall automatically incorporate such amendment or supplement provided that such automatic amendment shall not reduce the retention times set forth in Exhibit A. The Records Retention Policy shall remain in full force and effect until such time as the Board amends the Policy.

SECTION 4. In accordance with section 668.50, Florida Statutes, and section 119.01, Florida Statutes, the Board finds that the electronic record shall be considered the official record and any paper originals are hereby duplicates which may be disposed of unless required to be preserved by any applicable statute, rule or ordinance.

SECTION 5. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 6. This Resolution shall become effective upon its passage; shall replace, supplant, and supersede any prior policy or resolution of the District regarding records retention; and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED at a meeting of the District Board of Supervisors, this 12th day of July, 2023.

ATTEST:

**JOURNEY'S END COMMUNITY
DEVELOPMENT DISTRICT**

Print name: _____
Secretary / Assistant Secretary

Print name: _____
Chairperson, Board of Supervisors

Exhibit A: Amendments to General Records Schedules Established by the Division

Exhibit A

Amendments to General Records Schedules established by the Division

ADVERTISEMENTS: LEGAL (Item #25)

The District shall retain mailed and published legal advertisements, and corresponding affidavits, relating to proceedings under uniform method of collection of debt assessments permanently. The District shall retain mailed and published legal advertisements, and corresponding affidavits, relating to the levy of assessments securing bonds for five (5) fiscal years provided applicable audits have been released, or until three (3) calendar years after related bonds are redeemed, whichever is later.

AUDITS: INDEPENDENT (Item #56)

The District shall retain the record copy of independent audits for ten (10) fiscal years or until three (3) calendar years after all related bonds are redeemed, whichever is later.

DISBURSEMENT RECORDS: DETAIL (Item #340)

The District shall retain the record copy of disbursement records relating to the use of bonds for five (5) fiscal years provided applicable audits have been released or until three (3) calendar years after related bonds are redeemed, whichever is later.

DISBURSEMENT RECORDS: SUMMARY (Item #341)

The District shall retain the record copy of disbursement records relating to the use of bonds for ten (10) fiscal years provided applicable audits have been released or until three (3) calendar years after related bonds are redeemed, whichever is later.

FINANCIAL REPORTS: LOCAL GOVERNMENT ANNUAL REPORTS (Item #107)

The District shall retain the record copy of disbursement records relating to the use of bonds for ten (10) fiscal years provided applicable audits have been released or until three (3) calendar years after all related bonds are redeemed, whichever is later.

INCIDENT REPORT FILES (Item #241)

The District shall retain incident reports for five (5) anniversary years from the date of the incident.

MINUTES: OFFICIAL MEETINGS (PRELIMINARY/AUDIO RECORDINGS/VIDEO RECORDINGS (Item #4)

The District shall retain audio recordings of board of supervisor meetings for five (5) calendar years after adoption of the official minutes.

PROJECT FILES: CAPITAL IMPROVEMENT (Item #136)

The District shall retain the record copy of project files for projects funded with bonds for ten (10) fiscal years after completion of the project provided applicable audits have been released or until three (3) calendar years after all related bonds are redeemed, whichever is later.

REAL PROPERTY RECORDS: CONDEMNATION/DEMOLITION (Item #364)

The District shall retain the record copy of project files for condemnation/demolition projects funded with bonds for five (5) anniversary years after final action or until three (3) calendar years after all related bonds are redeemed, whichever is later. The record copy of deeds and easements shall be kept permanently.

REAL PROPERTY RECORDS: PROPERTY ACQUIRED (Item #172)

The District shall retain the record copy of documents related to property acquisitions funded with bonds for three (3) fiscal years after final disposition of the property provided applicable audits have been released or until three (3) calendar years after all related bonds are redeemed, whichever is later. The record copy of deeds and easements shall be kept permanently.

MEMORANDUM

TO: District Manager

FROM: Billing, Cochran, Lyles, Mauro & Ramsey, P.A.
District Counsel

DATE: June 6, 2023

RE: Required Ethics Training

On May 24, 2023, the Governor signed CS/HB 199 into law as Chapter 2023-121, Laws of Florida. Section 112.3142, Florida Statutes, requires that specified constitutional officers, elected municipal officers, and commissioners complete four (4) hours of ethics training annually. This requirement is noted on page 1 of the Form 1, Statement of Financial Interests. This legislation provides that beginning January 1, 2024, elected and appointed commissioners of community redevelopment agencies and local officers of independent special districts are now required to complete four (4) hours of ethics training annually. The training must address, at a minimum, s. 8, Art. II of the Florida Constitution (ethics for public officers and financial disclosure), the Code of Ethics for Public Officers and Employees, and the Florida Public Records Law and Open Meetings laws. The legislation specifically provides that this training requirement may be satisfied by completing a continuing legal education class or other continuing professional education class or seminar if the required subject matter is covered therein.

For current supervisors and officers, it is recommended that this training requirement be completed by July 1, 2024, so that the supervisor or officer can verify compliance with the required training on his or her Form 1, Statement of Financial Interests (2023). Elected local officers of independent special districts that assume office on or before March 31st must complete annual ethics training by December 31st of the year the term begins; however, if the term starts after March 31st, the officer is not required to complete the required ethics training until December 31st of the following year. The Legislature intends for those elected officers to receive the required training as close as possible to the date that he or she assumes office. The chart below can be used as a reference:

Date elected or appointed	Annual Training Completed By
Current Officer/Supervisor	December 31, 2024 (recommend completion by July 1, 2024)
January 1 – March 31, 2024	December 31, 2024
April 1 – December 31, 2024	December 31, 2025

The legislation also amends Section 112.313(a), Florida Statutes, clarifying the conflicts exception for public officers or employees of water control districts (Chapter 298, Florida Statutes)

or a special tax districts created by general (i.e. community development districts) or special law and which is limited specifically to constructing, maintaining, managing, and financing improvements in the land area over which the district has jurisdiction. Employment with or entering into a contractual relationship with a business entity is not prohibited and is not deemed a conflict per se; however, conduct by such officer or employee that is prohibited by or otherwise frustrates the intent of Section 112.313(7), Florida Statutes, including conduct that violates subsections (6) (misuse of public position) and (8) (disclosure of information not otherwise available to the public for personal benefit) thereof is deemed an impermissible conflict of interest.

For convenience, we have included a copy of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel. You can expect our traditional legislative memorandum in the coming weeks, where we will summarize other legislation from the 2023 Legislative Session relevant to special districts.

CHAPTER 2023-121

Committee Substitute for House Bill No. 199

An act relating to ethics requirements for officers and employees of special tax districts; amending s. 112.313, F.S.; specifying that certain conduct by certain public officers and employees is deemed a conflict of interest; making technical changes; amending s. 112.3142, F.S.; requiring certain ethics training for elected local officers of independent special districts beginning on a specified date; specifying requirements for such training; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (7) of section 112.313, Florida Statutes, is amended to read:

112.313 Standards of conduct for public officers, employees of agencies, and local government attorneys.—

(7) CONFLICTING EMPLOYMENT OR CONTRACTUAL RELATIONSHIP.—

(a) No public officer or employee of an agency shall have or hold any employment or contractual relationship with any business entity or any agency which is subject to the regulation of, or is doing business with, an agency of which he or she is an officer or employee, excluding those organizations and their officers who, when acting in their official capacity, enter into or negotiate a collective bargaining contract with the state or any municipality, county, or other political subdivision of the state; nor shall an officer or employee of an agency have or hold any employment or contractual relationship that will create a continuing or frequently recurring conflict between his or her private interests and the performance of his or her public duties or that would impede the full and faithful discharge of his or her public duties.

1. When the agency referred to is that certain kind of special tax district created by general or special law and is limited specifically to constructing, maintaining, managing, and financing improvements in the land area over which the agency has jurisdiction, or when the agency has been organized pursuant to chapter 298, then employment with, or entering into a contractual relationship with, such business entity by a public officer or employee of such agency ~~is~~ shall not be prohibited by this subsection or be deemed a conflict per se. However, conduct by such officer or employee that is prohibited by, or otherwise frustrates the intent of, this section, including conduct that violates subsections (6) and (8), is ~~shall be~~ deemed a conflict of interest in violation of the standards of conduct set forth by this section.

2. When the agency referred to is a legislative body and the regulatory power over the business entity resides in another agency, or when the regulatory power which the legislative body exercises over the business entity or agency is strictly through the enactment of laws or ordinances, then employment or a contractual relationship with such business entity by a public officer or employee of a legislative body shall not be prohibited by this subsection or be deemed a conflict.

(b) This subsection shall not prohibit a public officer or employee from practicing in a particular profession or occupation when such practice by persons holding such public office or employment is required or permitted by law or ordinance.

Section 2. Paragraphs (d) and (e) of subsection (2) of section 112.3142, Florida Statutes, are redesignated as paragraphs (e) and (f), respectively, present paragraph (e) of that subsection is amended, and a new paragraph (d) is added to that subsection, to read:

112.3142 Ethics training for specified constitutional officers, elected municipal officers, and commissioners of community redevelopment agencies, and elected local officers of independent special districts.—

(2)

(d) Beginning January 1, 2024, each elected local officer of an independent special district, as defined in s. 189.012, and each person who is appointed to fill a vacancy for an unexpired term of such elective office must complete 4 hours of ethics training each calendar year which addresses, at a minimum, s. 8, Art. II of the State Constitution, the Code of Ethics for Public Officers and Employees, and the public records and public meetings laws of this state. This requirement may be satisfied by completion of a continuing legal education class or other continuing professional education class, seminar, or presentation, if the required subject matter is covered by such class, seminar, or presentation.

(f)(e) The Legislature intends that a constitutional officer, or elected municipal officer, or elected local officer of an independent special district who is required to complete ethics training pursuant to this section receive the required training as close as possible to the date that he or she assumes office. A constitutional officer, or elected municipal officer, or elected local officer of an independent special district assuming a new office or new term of office on or before March 31 must complete the annual training on or before December 31 of the year in which the term of office began. A constitutional officer, or elected municipal officer, or elected local officer of an independent special district assuming a new office or new term of office after March 31 is not required to complete ethics training for the calendar year in which the term of office began.

Section 3. This act shall take effect July 1, 2023.

Approved by the Governor May 24, 2023.

Filed in Office Secretary of State May 24, 2023.

ALLSTATE DISCUSSION
July 12, 2023

MEMORANDUM

To: Board of Directors, Journey's End Community Development District
From: Alex da Costa, President
Date: July 12, 2023
Subject: Allstate Lake Management

At recent meetings, the board has seen evidence that Allstate Lake Management is damaging the turf surrounding our lakes with the over spray of herbicide. The board instructed its District Manager, Jason Pierman, to contact Allstate about the matter. Through Mr. Pierman, Allstate Management replied that it would “speak to” its technician about the matter.

As the board can see from the attached exhibits, nothing has changed. Section one of the exhibits shows a series of contrasting lake views. The *before* photos (on the top) were taken during the week of May 14th; the *after* photos (on the bottom) were taken about ten days after Allstate made its maintenance visit on May 31st. The report of that visit is included for your reference in section one, as is a wide view showing the extensive damage to a long stretch of lakefront.

Allstate continues to damage the lake boundaries as it has for many years.

Here's an excerpt from the minutes of our November 14, 2018 meeting:

Also present were Andy Fuhrman and Andy Roberts from Allstate Resource Management.

...

*Mr. Da Costa asked why there was a ring of dead grass around the lakes. Mr. Fuhrman noted that they spray for invasives around the lakes, **and they may be over spraying. He promised to check with the technician who does the work.***

And another from our January 9, 2019 meeting:

*Mr. Pierman provided updates from Mr. Fuhrman regarding the lakes, notably that **the applicator had been instructed to spray below the average watermark ...***

By now it's safe to conclude that Allstate has no plans to change its practices. This is especially disturbing when one considers that Allstate is the company that we would have to contract to repair the “erosion” of those same lake banks.

At the November 2018 meeting, Mr. Fuhrman was clear that, no matter what work is done to the lakes, the integrity of the lake border depends on the vegetation that grows along that border. Suppose we decided to spend an extravagant amount of money and install the Allstate-preferred solution of using “geotubes” – a fancy term for a large, shaped sandbag. Those geotubes would still be covered with a layer of sand and turf that would need to be maintained so as not to expose the geotubes to damaging sunlight. Now consider that Allstate estimated the cost of this “restoration” at between 1.2 and 1.4 million in 2018 dollars!

Clearly, we have a big problem.

My suggestion is the following:

1. Write a memorandum to Allstate detailing the steps we want to have followed. I've attached a sample of such a memo. The final contents need to be board-approved.
2. Again contact Palm Beach Aquatics and Superior Waterway Services. Let them know about our concerns with over spraying and have them explain, in writing, how their services would avoid this issue.
3. Consider contacting a couple more lake management companies that service our area:
 - [Solitude Lake Management](#)
 - [Future Horizons](#)

I've included two extra sections of exhibits that give some added information you should consider. Section two has to do with a lakeshore restoration project currently underway in Lake Charleston. They are doing something quite different than what Allstate has proposed. Section three shows a homeowner-contracted installation, also in Lake Charleston, that could serve as a model for homeowners in Journey's End if they're concerned about their lakefronts. The latter has been mentioned before at our meetings, and the photos dispel some myths about the results of such an individual mitigation. I personally would be inclined to allow such installations provided we had a review process for them.

Cordially,

Alex da Costa
Journey's End CDD

MEMORANDUM

To: Allstate Resource Management, Inc.

From: Board of Directors, Journey's End Community Development District

Date: July 12, 2023

Subject: Herbicide overspray of Journey's End lakes

For several years our board has noticed that your technicians have persistently over sprayed our lakefronts. We first addressed this issue with you directly at our meeting of November 14, 2018, which was attended by Andy Fuhrman and Andy Roberts. Recently, having observed a continuing pattern of damage to the shoreline, we requested that our District Manager, Jason Pierman, contact you again to remedy this problem. Through Mr. Pierman, we got assurances that Allstate would speak to the herbicide applicator.

Unfortunately, these contacts have not had any positive result. We continue to observe the same overspray issues, which have actually become more severe over time. We have photographs stretching back into early last year documenting the continuing damage, along with copies of technician reports confirming that herbicide is being applied to those areas.

Apart from being unsightly, overspray kills the turf that borders the lakes and is perhaps the primary contributor to lakefront erosion. In fact, our photographs indicate that, absent the ongoing overspray, the bordering vegetation would eventually recover and obviate the need for costly shoreline restoration projects of the sort that Allstate proposed at our 2018 meeting.

Since previous attempts have proved ineffective, we now require the following:

1. **Allstate must immediately cease over spraying the lakes of Journey's End.**
2. Within 60 days of the date of this letter, we require **a written statement from Allstate** explaining how your company will avoid this issue in the future.

Board of Directors
Journey's End CDD

Section One









**EARLY JUNE VISIT
WATERWAY MANAGEMENT REPORT**



**Allstate
RESOURCE MANAGEMENT, INC.**

(954) 382-9766 • Fax: (954) 382-9770

www.allstatermanagement.com • e-mail: info@allstatermanagement.com

CUSTOMER JOURNEY'S END ACCOUNT # 1430 DATE 5/31/23

WEATHER CONDITIONS OVERCAST-THEN SUNNY WARM BIOLOGIST [Signature]

ALGAE/AQUATIC WEED CONTROL

	1	2	3	4	5	6	7	8	9	10
ALGAE TREATMENT	/	/	/	/	/	/	/			
BORDER GRASSES	/		/							
SUBMERSED AQUATICS	/	/	/	/	/	/	/			
FLOATING WEEDS										
WATER LEVEL	SLIGHTLY LOW									
RESTRICTION (# HRS.)	0									

REMARKS: LAKES TREATED FOR ALGAE, BORDER AND SUBMERSED WEEDS

WATER TESTING (COMBINED AVERAGE)

TEMPERATURE H₂O 82 °F. High Normal Low
 DISSOLVED OXYGEN 7.5 ppm. High Normal Low
 pH READING 8.4 Acid 1-7 Neutral 7 Base 7-14
 WATER CLARITY 4-6 FT Good Fair Poor
 WATER SAMPLE TO LAB Yes No Test

REMARKS: WATER TEST GOOD

WETLAND AREA MAINTENANCE

BENEFICIAL VEGETATION NOTED MITIGATION - VALLISNERIA - CHARA
 LITTORAL SHELF CARE Manual Removal Algae Treated No Treatment

REMARKS: _____

FISH/WILDLIFE OBSERVATIONS

SPORT FISH Largemouth Bass Bream Catfish
 BIOLOGICAL CONTROL FISH Tripliod Grass Carp Mosquitofish
 UNDESIRABLE SPECIES Gar Exotics POCKE BOW
 BIRDS Wading Wild Ducks Muscovies Coot Gallinule
 Anhinga Cormorant Kite Marsh Hawk Osprey

OTHER WILDLIFE _____
 REMARKS: IGUANA'S - IBIS - EGRETS - HERONS
 GEESE - TURTLES

Fountains & Aeration • Weed & Algae Control • Environmental Services
 Fish Stocking • Wetland Planting • Water Testing

Section Two





Section Three





A name you can trust

Congratulations! With over 10,000 five-star reviews and a stellar 94% satisfaction rating, we are the most highly rated and reviewed fence company in the country.

We are excited to help you build your new fence! Please find your fence package options below, and simply click on the package to select it.

Edith) End Community #2

6400 Journeys End Blvd
Lake Worth, FL 33467




Image may not represent the style, color or grade of your order.

Canel

6'H Commercial Galvanized Chain-Link

14' w Swing gate with chain-link panel

Galvanized

Features & Benefits

- Superior Chain Link Specification
- Includes Top Rail & Tension Wire
- Commercial Grade Framework

Specifications

- **Post:** 2" // 2-1/2"
- **Rail:** 1-5/8" x 21'
- **Picket:** 9 ga.

Warranty

- 15-year Limited Warranty
- 3 Year Workmanship Warranty

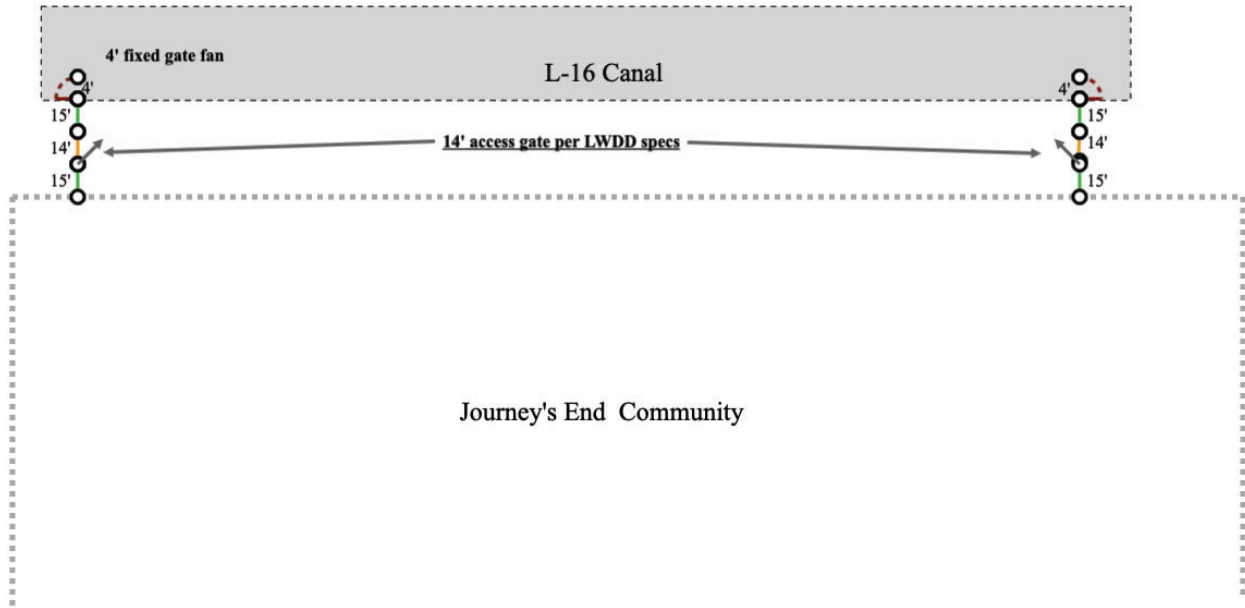
Choose this package ↓

The image shown is a representation of the style of the fence, and not meant to be a specification of the height, color, or grade.

Canel - 88 LF

6'H Commercial Galvanized Chain-Link

14' w Swing gate with chain-link panel



FENCE FOOTAGE CONTAINED IN THIS PROPOSAL IS APPROXIMATE BASED ON THE FIELD MEASUREMENTS, FINAL PRICE WILL BE ADJUSTED BASED ON ACTUAL FOOTAGE USED, AS SET FORTH IN THE TERMS AND CONDITIONS.

Included in the job

2 4' Gates

Job Notes

This is to install 2 custom access gates per LWDD specs with 6' commercial grade chain link to block off access from the canal to Journey's end community . Price includes materials, installation and labor. If we have to pull a permit the permit fees would be added to the final invoice.

Customer to clear fence line.

No returns for special order products

"ABOVE AND BEYOND"

This company was a pleasure to deal with from the time we started our project you could tell that customer service was very important to them. This showed in the way they explained the project to making sure that every deadline was met. I would deal with the company again because they showed great integrity in business.



Judith Volger

10,115
Certified
Reviews
★★★★★ 4.7

Today's Price: **Cancel**

\$19,103.54

Sign Contract

Or

Contact Sales

Journey's End
Community Development District

**Financial Report For
June 2023**

**JOURNEY'S END COMMUNITY DEVELOPMENT DISTRICT
MONTHLY FINANCIAL REPORT
JUNE 2023**

	Annual Budget 10/1/22 - 9/30/23	Actual Jun-23	Year To Date Actual 10/1/22 - 6/30/23
REVENUES			
O & M Assessments	110,686	242	109,875
Other Revenues	0	0	0
County Appraiser & Tax Collector Fee	(2,214)	-2	-1,627
Discounts For Early Payments	(4,427)	0	-4,045
Interest Income	300	0	3,035
Total Revenues	\$ 104,345	\$ 240	\$ 107,238
EXPENDITURES			
Supervisor Fees	5,000	0	2,800
Payroll Taxes (Employer)	383	0	214
Infrastructure Maintenance	2,500	0	0
Stormwater Maintenance	2,500	0	0
Lake Maintenance	20,000	1,625	14,725
Engineering	7,000	0	3,870
Management	18,000	1,500	13,500
Secretarial	3,000	250	2,250
Legal	9,500	0	5,360
Assessment Roll	5,000	0	0
Audit Fees	3,900	0	3,900
Insurance	6,100	0	6,134
Legal Advertisements	1,050	0	402
Miscellaneous	1,200	26	887
Postage	200	0	84
Office Supplies	500	5	339
Dues & Subscriptions	175	0	175
Trustee Fee	5,100	0	5,100
Website Management	1,500	125	1,125
Reserve	11,737	0	0
Capital Projects	0	0	0
Total Expenditures	\$ 104,345	\$ 3,531	\$ 60,865
Excess/ (Shortfall)	\$ -	\$ (3,291)	\$ 46,373
Carryover from Prior Year	0	0	0
Net Excess/ (Shortfall)	\$ -	\$ (3,291)	\$ 46,373

Available Funds As Of 9/30/22	\$ 155,028.04
Reserve Funds As Of 9/30/22	\$ 35,000.00

Note: Reserve Funds For \$350,000 Were Used For Bond Redemption Transfer In FY 21/22.

Bank Balance As Of 6/30/23	\$ 252,790.80
Accounts Payable As Of 6/30/23	\$ 16,390.03
Reserve Funds As Of 6/30/23	\$ 35,000.00
Accounts Receivable As Of 6/30/23	\$ -
Available Funds As Of 6/30/23	\$ 201,400.77

Journey's End Community Development District
Budget vs. Actual
October 2022 through June 2023

	Oct '22 - Jun 23	22/23 Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
363.100 · O & M Assessment Income	109,875.54	110,686.00	-810.46	99.27%
363.830 · Assessment Fees	-1,627.13	-2,214.00	586.87	73.49%
363.831 · Assessment Discounts	-4,045.16	-4,427.00	381.84	91.38%
369.401 · Interest Income	3,034.62	300.00	2,734.62	1,011.54%
Total Income	107,237.87	104,345.00	2,892.87	102.77%
Expense				
511.000 · Professional Fees				
511.315 · Legal	5,360.00	9,500.00	-4,140.00	56.42%
511.320 · Audit	3,900.00	3,900.00	0.00	100.0%
Total 511.000 · Professional Fees	9,260.00	13,400.00	-4,140.00	69.1%
511.122 · Payroll Taxes	214.20	383.00	-168.80	55.93%
511.131 · Supervisor Fees	2,800.00	5,000.00	-2,200.00	56.0%
511.307 · Infrastructure Maintenance	0.00	2,500.00	-2,500.00	0.0%
511.309 · Drain System Maintenance	0.00	2,500.00	-2,500.00	0.0%
511.310 · Engineering	3,869.95	7,000.00	-3,130.05	55.29%
511.311 · Management Fees	13,500.00	18,000.00	-4,500.00	75.0%
511.312 · Secretarial Fees	2,250.00	3,000.00	-750.00	75.0%
511.318 · Assessment Roll	0.00	5,000.00	-5,000.00	0.0%
511.450 · Insurance	6,134.00	6,100.00	34.00	100.56%
511.480 · Legal Advertisements	401.70	1,050.00	-648.30	38.26%
511.512 · Miscellaneous	886.90	1,200.00	-313.10	73.91%
511.513 · Postage and Delivery	84.46	200.00	-115.54	42.23%
511.514 · Office Supplies	339.40	500.00	-160.60	67.88%
511.540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
511.541 · Lake Maintenance	14,725.00	20,000.00	-5,275.00	73.63%
511.733 · Trustee Fees	5,099.53	5,100.00	-0.47	99.99%
511.736 · Reserve	0.00	11,737.00	-11,737.00	0.0%
511.750 · Website Management	1,125.00	1,500.00	-375.00	75.0%
Total Expense	60,865.14	104,345.00	-43,479.86	58.33%
Net Ordinary Income	46,372.73	0.00	46,372.73	100.0%

**Journey's End CDD
Debt Service (Series 2008) Profit & Loss Report June 2023**

	Annual Budget 10/1/22 - 9/30/23	Actual Jun-23	Year To Date Actual 10/1/22 - 6/30/23
Revenues			
Interest Income	10	298	4,521
NAV Tax Collection	110,079	280	111,352
Bond Redemption Transfer	0	0	0
Prepaid Bond Collection	0	0	0
Total Revenues	\$ 110,089	\$ 578	\$ 115,873
Expenditures			
Principal Payments	85,000	0	85,000
Additional Principal Payments (Redemption)	793	0	350,000
Interest Payments	24,296	0	35,012
Total Expenditures	\$ 110,089	\$ -	\$ 470,012
Excess/ (Shortfall)	\$ -	\$ 578	\$ (354,139)

Note: Bond Redemption Transfer Of \$350,000 Was Made In FY 21/22