



**JOURNEY'S END
COMMUNITY DEVELOPMENT
DISTRICT**

**PALM BEACH COUNTY
REGULAR BOARD MEETING
NOVEMBER 13, 2024
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
November 13, 2024
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. September 11, 2024 Special Board Meeting Minutes.....Page 2
- G. Old Business
- H. New Business
 - 1. Consider Resolution No. 2024-05 – Adopting a Fiscal Year 2023/2024 Amended Budget.....Page 4
 - 2. Consider Selection of District Engineer.....TBD
 - 3. Consider Drainage Line Repair Engineering Proposals.....Page 9
- I. Auditor Selection Committee
 - 1. Ranking of Proposals/Consider Selection of an Auditor.....Page 28
- J. Administrative Matters
 - 1. Financials..... Page 52
- K. Board Member Comments
- L. Adjourn

JOURNEYS END COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024/2025 REGULAR MEETING SCHEDULE

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

November 13, 2024

January 8, 2025

April 9, 2025

June 11, 2025

July 9, 2025

September 10, 2025

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 Districts 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.

JOURNEYS END COMMUNITY DEVELOPMENT DISTRICT

www.journeysendcdd.org

No.10707292 Nov. 1, 2024

**JOURNEY’S END COMMUNITY DEVELOPMENT DISTRICT
SPECIAL BOARD MEETING
SEPTEMBER 11, 2024**

A. CALL TO ORDER

District Manager Jason Pierman called the September 11, 2024, Special Board Meeting of the Journey’s End Community Development District (the “District”) to order at 7:04 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 Special Board Meeting had been published in *The Palm Beach Post* on October 23, 2023, as part of the District’s Fiscal Year 2023/2024 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 Scott Cochran of Billing, Cochran, Lyles, Mauro & Ramsey, P.A.

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. June 18, 2024, Public Hearing & Regular Board Meeting

Mr. Pierman presented the minutes of the June 18, 2024, Public Hearing & Regular Board Meeting and asked if there were any changes and/or additions.

There being no changes, a **motion** was made by Mr. Marten, seconded by Ms. Samuels and unanimously passed approving the minutes of the June 18, 2024, Public Hearing & Regular Board Meeting, as presented.

G. OLD BUSINESS

There were no Old Business items to come before the Board.

H. NEW BUSINESS

1. Consider Resolution No. 2024-04 – Adopting Goals and Objectives

Resolution No. 2024-04 was presented, entitled:

RESOLUTION 2024-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE JOURNEY'S END COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

A **motion** was made by Mr. Siegel, seconded by Mr. Bates and passed unanimously adopting Resolution No. 2024-04, as presented.

2. Consider Selection of a District Engineer

Mr. Pierman presented qualifications from Alvarez Engineering and Higgins Engineering. The Board requested more time to review the presentations.

3. Consider Drainage Line Repair Engineering Proposals

Mr. Pierman presented proposals from Alvarez Engineering and AECOM. He also noted that Higgins Engineering had provided a verbal estimate, but, due to a miscommunication, did not send a written estimate for the project. Following discussion, the Board requested more time to review the proposals and requested that Higgins submit a written proposal.

I. ADMINISTRATIVE MATTERS

1. Financials

J. BOARD MEMBER COMMENTS

Mr. Pierman noted that the next meeting would be held on November 13, 2024.

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 7:29 p.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

RESOLUTION NO. 2024-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE JOURNEY’S END COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2023/2024 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Journey’s End Community Development District (“District”) is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an Amended Budget.

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

Section 1. The Amended Budget for Fiscal Year 2023/2024 attached hereto as Exhibit “A” is hereby approved and adopted.

Section 2. The Secretary/Assistant 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 13th day of November, 2024.

ATTEST:

**JOURNEY’S END
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Journey's End Community Development District

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

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- I AMENDED FINAL OPERATING FUND BUDGET**
- II AMENDED FINAL DEBT SERVICE FUND BUDGET (SERIES 2008)**

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

	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
REVENUES			
O & M Assessments	110,686	110,952	110,952
Other Revenues	0	0	0
County Appraiser & Tax Collector Fee	(2,214)	(1,628)	(1,628)
Discounts For Early Payments	(4,427)	(4,101)	(4,101)
Interest Income	360	11,346	11,346
Total Revenues	\$ 104,405	\$ 116,569	\$ 116,569
EXPENDITURES			
Supervisor Fees	5,000	4,200	4,200
Payroll Taxes (Employer)	383	321	321
Infrastructure Maintenance	2,500	950	950
Stormwater Management	2,500	0	0
Lake Maintenance	20,000	19,918	19,918
Engineering	7,000	7,000	5,843
Management	18,000	18,000	18,000
Secretarial	3,000	3,000	3,000
Legal	9,500	9,500	7,943
Assessment Roll	5,000	5,000	5,000
Audit Fees	4,000	4,000	4,000
Insurance	6,700	6,594	6,594
Legal Advertisements	1,000	2,000	1,481
Miscellaneous	1,175	1,700	1,493
Postage	175	75	61
Office Supplies	475	350	300
Dues & Subscriptions	175	175	175
Trustee Fee	5,100	5,100	5,100
Website Management	1,500	1,500	1,500
Reserve	11,222	11,222	3,385
TOTAL EXPENDITURES	\$ 104,405	\$ 100,605	\$ 89,264
Excess/ (Shortfall)	\$ -	\$ 15,964	\$ 27,305
Carryover From Prior Year	0	-	-
Net Excess/ (Shortfall)	\$ -	\$ 15,964	\$ 27,305
FUND BALANCE AS OF 9/30/23		\$216,202	
FY 2023/2024 ACTIVITY		\$15,964	
FUND BALANCE AS OF 9/30/24		\$232,166	
RESERVE FUNDS AS OF 9/30/24		\$46,750	
NET FUND BALANCE AS OF 9/30/24		\$185,416	

Note: Unused FY 2023/2024 Reserve Funds To Be Added To Reserve Fund Balance In Fiscal Year 2024/2025.

AMENDED FINAL BUDGET
JOURNEY'S END COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND (SERIES 2008)
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
REVENUES			
Interest Income	0	4,870	4,870
NAV Tax Collection	110,079	112,058	112,058
Bond Redemption Transfer	0	0	0
Prepaid Bond Collection	0	734	734
Total Revenues	\$ 110,079	\$ 117,662	\$ 117,662
EXPENDITURES			
Principal Payments	90,000	90,000	90,000
Bond Redemption	0	0	0
Interest Payments	20,079	22,297	22,297
Total Expenditures	\$ 110,079	\$ 112,297	\$ 112,297
Excess/ (Shortfall)	\$ -	\$ 5,365	\$ 5,365

FUND BALANCE AS OF 9/30/23	\$77,533
FY 2023/2024 ACTIVITY	\$5,365
FUND BALANCE AS OF 9/30/24	\$82,898

Note: Reserve Fund Balance = \$18,230* Revenue Fund Balance = \$57,107*.

Redemption Account Balance = \$7,561*.

Revenue Fund Balance Used To Make 11/1/2024 Interest Payment Of \$8,992.

* Approximate Amounts

Series 2008 Refunding Bond Information

Original Par Amount =	\$2,300,000	Annual Principal Payments Due:
Interest Rate =	4.82%	May 1st
Issue Date =	August 2008	Annual Interest Payments Due:
Maturity Date =	May 2028	May 1st & November 1st
Par Amount As Of 9/30/24 =	\$365,000	

August 9, 2024

Jason Pierman
District Manager
Journey's End Community Development District
Special District Services, Inc.
2501-A Burns Road
Palm Beach Gardens, FL 33410

Subject: Proposal for Engineering Services – Outfall Culvert Replacement Design and Permitting

Dear Mr. Pierman

At your request, AECOM has prepared a proposal for the design and permitting of the outfall culvert replacement. The culvert has deteriorated beyond repair. Please see the attached Exhibit A – Scope of Services. We have included The Engenuity Group as a subconsultant to provide surveying services. We propose to perform these services per the Terms and Conditions of our contract dated January 18, 2008 on a Lump Sum basis. AECOM will invoice JECDD monthly based on a percent complete.

If you agree, please sign and return a scanned copy as our notice to proceed. Should you have any questions, please feel free to give me call at 561-719-4308.

Sincerely,



Karen D. Brandon, P.E.
District Engineer

Approved:

Jason Pierman
District Manager

Exhibit A

Scope of Services

JECDD Outfall Culvert Replacement Design and Permitting

Background – The outfall culvert from the JECDD control structure to the LWDD L-16 Canal has deteriorated and is at risk for failure. JECDD has requested AECOM (CONSULTANT) provide a proposal to design and prepare a LWDD permit application for replacement of the culvert.

Task 1 – Project Management and Administration

Project management includes project administration, an internal project kick-off meeting, and project deliverable quality assurance and control (QA/QC), and invoicing. The following services will be included:

- The CONSULTANT will monitor progress of work on a weekly basis to maintain compliance with the established schedule and budget.
- The CONSULTANT will coordinate with survey sub-consultant.
- The CONSULTANT will provide general project administration, including project controls, team coordination, and timely communication with JECDD staff.

Task 2 – Survey

Topographic data will be obtained within the limits and one cross section of the canal from right-of-way to right-of-way plus 25 feet every 100 feet for a total of three (3) cross sections. The cross sections will include channel bottom, toe of slope, top of bank and spot locations every 5 feet. They will be tied down to section lines or platted right-of-way lines per LWDD requirements and show all platted easements.

Per your request we will obtain the centerline of the culvert and one cross section will be centered on said culvert. We will obtain the dimensions and elevations of the headwall and connecting structure for your use in the design of the replacement of said culvert.

See the attached **Designated Scope of Services** for an additional list of items to be included on the Survey.

The final deliverable will be an electronically signed and sealed copy of the Topographic Survey which can be provided within thirty (30) business days of receiving authorization to proceed. In the event of rain delaying our field work, the delivery time will be pushed back the same number of days.

Permit Fees, Reproduction Charges and Reimbursable Expenses:

The Survey fee **does not** include the payment of any governmental agency submittal or processing fees. The cost of these fees and any costs incurred by the office for printing, reproduction and other reimbursable expenses such as postage, travel, and document copy charges will be billed monthly.

Task 3 –Preparation of Construction Plans

Using the survey as a base map, AECOM will prepare plans of the outfall culvert replacement and headwall for use in bidding the construction of the project and for permitting purposes. The plans will include the following:

- Cover sheet
- Specifications and Notes
- Existing survey
- Plan view and Erosion and Sediment Control Measures
- Profile view
- Canal cross sections
- Details

Task 4 – Lake Worth Drainage District (LWDD) Permitting

Prepare a LWDD Permit Application package for submittal of a drainage connection permit. Respond to up to one Request for Additional Information.

Assumptions:

- Permit Application fees to be paid by JECDD.
- Bidding and Construction Administration Services are not included in this proposal.

Lump Sum Fee: \$36,500

September 4, 2024

Mr. Jason Pierman
Management Director
Journey's End Community Development District
Special District Services, Inc.

Via email (Only): JPierman@sdsinc.org

**Reference: Proposal for Civil Engineering Services for the
Replacement of Drainage Outfall Structure S-1
Connecting the District with LWDD L-16 Canal.**

Dear Mr. Pierman:

It is our pleasure to submit this proposal to provide Civil Engineering to Journey's End Community Development District (the "District" or "CDD") in connection with the referenced project. With this letter, we are offering the District the following scope of services:

1. Definition of Services:

- a. Background: The stormwater management system serving the District was permitted by the Lake Worth Drainage District ("LWDD") on November 12, 1998, under LWDD Application No. 9808827-12, Environmental Resource Permit No. 50-03759-P (the "ERP"). The name of the applicant at the time of application was Westbrooke Communities, Inc. and the Engineer was Mock Roos & Associates, Inc. Exhibit 4 of the ERP describes outfall drainage Structure S-1 which connects the District's stormwater facilities with LWDD L-16 Canal. District Management Director reports that Structure S-1 has collapsed and needs to be restored to the original hydraulic characteristics of the outfall but with different and more durable materials, that is, the corrugated metal pipes should be replaced with reinforced concrete pipes, and the sand-cement end wall should be reinforced with a reinforced concrete beam across the top.
- b. The services included in this proposal encompass the following:
 - a. Receiving from the District a topographical survey in CADD and PDF of the existing conditions of S-1 and the surrounding areas 25 feet around S-1. The survey should be prepared by a Surveyor selected by the District.
 - b. Becoming thoroughly familiar with the RFP, visiting the site of S-1, having a preliminary meeting with LWDD officials to refine the scope for a permittable structure, preparation of a set of preliminary plans for District review, preparation of a final set of plans for permitting and contract bidding.

- c. Assistance to the District to permit the final set of plans with LWDD.
- d. Review of shop drawings prepared by the Contractor and review of final As-Built Plans signed and sealed by the Contractor’s Surveyor or Engineer for the purpose of issuing a certificate of completion acceptable to the District and to LWDD.

2. Other Services

Other Services not described above will be billed by Alvarez Engineers to the District on an hourly basis according to the hourly rates listed in Schedule A:

Other Services include material changes to the scope of services described above that require substantial redesign. Preparation, travel, and attendance of meetings whether in person, teleconference calls, or virtual meetings with District and permitting agencies.


3. Compensation:

- a. Topographical Survey of Existing Conditions
 - Item 1.b.a \$ 0.00 (District Supplied)
- b. First Site Visit, Meet LWDD, Plans.
 - Item 1.b.b \$ 20,000.00 (Lump Sum)
- c. Assistance with LWDD Permitting
 - Item 1.b.c. Hourly per Schedule “A” (Budget) . \$ 5,000.00 (Hourly)
- d. Construction Shop Drawings, Inspection and Closure
 - Item 1.b.d Hourly per Schedule “A” (Budget) ... \$ 3,000.00 (Hourly)
- e. Other Services
 - Hourly per Schedule “A” (Hourly)

Alvarez Engineers will prepare invoices monthly. It is our understanding that invoices are due and payable by District thirty days after the invoice is submitted.

Please acknowledge acceptance of this proposal by signing below and we will proceed with a formal contract agreement. We look forward to working with Coastland Construction on this project.

Best regards,
Alvarez Engineers, Inc.

DocuSigned by:

91E21FBBCEDD4E0...

Juan R. Alvarez, PE
President

Date signed: 9/4/2024

Accepted
Journey’s End CDD

Name:
Title:
Date signed:

Schedule "A"**Alvarez Engineers, Inc.****2024 Hourly Personnel Billing Rates**

Principal	\$225.00 / Hour
Professional Engineer with 20+ years of post-registration experience	
Project Manager	\$200.00 / Hour
Professional Engineer with 10+ years of post-registration experience	
Senior Engineer	\$185.00 / Hour
Professional Engineer with 10+ years of post-registration experience (production)	
Engineer 2	\$160.00 / Hour
Professional Engineer with 5+ years of post-registration experience	
Engineer 1	\$140.00 / Hour
Professional Engineer with 0+ years of post-registration experience	
Electrical Engineer	\$135.00 / Hour
Electrical Engineer with 2+ years of post-graduate experience	
Engineer Intern	\$130.00 / Hour
Entry level with engineering degree; Engineering Intern License	
Senior Designer	\$110.00 / Hour
15+ years of design experience, non-registered	
CADD/Computer Technician	\$100.00 / Hour
Design and Drafting with 1+ years of experience	
Senior Engineering Technician	\$ 95.00 / Hour
5+ years of experience	
Engineering Technician	\$ 90.00 / Hour
Entry level with 0-4 years of experience	
Senior Administrative	\$ 95.00 / Hour
Degreed executive assistant with 8+ years of experience	
Administrative	\$ 70.00 / Hour
Secretary / Clerical	

*Billing Rates are subject to change on the anniversary of this agreement

November 12, 2024

Jason Pierman

District Manager

Journey's End Community Development District

Special District Services, Inc.

2501-A Burns Road

Palm Beach Gardens, FL 33410

RE: Journey's End Outfall Culvert

Dear Mr. Pierman,

Thank you for the opportunity to provide you with the attached agreement for professional services to design and permit the replacement of the Journey's End Community Development District (JECDD) outfall culvert. To expedite processing, this agreement can be sent via DocuSign. Otherwise, please complete the information fields, initial, and sign where indicated. A fully executed copy will be emailed back to you for your file.

Should you have any questions or need additional information please do not hesitate to contact me at 561 439-7807 or patrickh@higginsfl.com. Again, thank you for this opportunity, and look forward to speaking with you soon.

Best Regards,

Higgins Engineering and Surveying, LLC

Patrick Helms, P.E.

Vice President

AGREEMENT FOR PROFESSIONAL SERVICES

This is an Agreement between **Journey's End Community Development District** (Owner) and **Higgins Engineering and Surveying, LLC** (Engineer).

Owner's Project, of which Engineer's services under this Agreement are a part, is generally identified as **Journey's End Outfall Culvert Replacement** (Project).

Engineer's services under this Agreement (Services) are generally identified in **Appendix 1, Engineer's Services**.

Owner and Engineer further agree as follows:

1.01 Services of Engineer

- A. Engineer shall provide or furnish the Services set forth in this Agreement, and any Additional Services authorized by Owner and consented to by Engineer in writing.

2.01 Owner's Responsibilities

- A. Owner shall provide Engineer with existing Project-related information and data in Owner's possession and needed by Engineer for performance of Engineer's Services. Owner will advise the Engineer of Project-related information and data known to Owner but not in Owner's possession. Engineer may use and rely upon Owner-furnished information and data in performing its Services, subject to any express limitations applicable to the furnished items.
 - 1. Following Engineer's assessment of initially-available Project information and data, and upon Engineer's request, Owner shall obtain, furnish, or otherwise make available (if necessary through retention of specialists or consultants) such additional Project-related information and data as is reasonably required to enable Engineer to complete its Services; or, with consent of Engineer, Owner may authorize the Engineer to obtain or provide all or part of such additional information and data as Additional Services.
- B. Owner shall provide necessary direction and make decisions, including prompt review of Engineer's submittals, and carry out its other responsibilities in a timely manner so as not to delay Engineer's performance. Should Owner not provide responses and/or direction in a timely manner, this will be documented and may extend time of performance of Engineer's services. Owner shall give prompt notice to Engineer whenever Owner observes or otherwise becomes aware of (1) any relevant, material defect or nonconformance in Engineer's Services, or (2) any development that affects the scope or time of performance of Engineer's Services.

3.01 Schedule for Rendering Services

- A. Engineer shall complete its Services within the following specific time period: []. If no specific time period is indicated, Engineer shall orderly and continuously pursue completion of its Services within a reasonable period of time.
- B. If, through no fault of Engineer, such periods of time or dates are changed, or the orderly and continuous progress of Engineer's Services is impaired, or Engineer's Services are delayed or suspended, then the time for completion of Engineer's Services, and the rates and amounts of Engineer's compensation, shall be adjusted equitably.

4.01 Invoices and Payments

- A. Invoices: Engineer shall prepare invoices in accordance with its standard invoicing practices and submit the invoices to Owner on a monthly basis. Invoices are due and payable within 30 days of receipt.
- B. Payment: As compensation for Engineer providing or furnishing Services and Additional Services, Owner shall pay Engineer as set forth in this Paragraph 4.01, Invoices and Payments. If Owner disputes an invoice, either as to amount or entitlement, then Owner shall promptly advise Engineer in writing of the specific basis for doing so, may withhold only that portion so disputed, and must pay the undisputed portion.
- C. Failure to Pay: If Owner fails to make any payment due Engineer for Services, Additional Services, and expenses within 30 days after receipt of Engineer's invoice, then (1) the amounts due Engineer will be increased at the rate of 1.0% per month (or the maximum rate of interest permitted by law, if less) from said thirtieth day; (2) in addition Engineer may, after giving 7 days' written notice to Owner, suspend Services under this Agreement until Engineer has been paid in full all amounts due for Services, Additional Services, expenses, and other related charges, and in such case Owner waives any and all claims against Engineer for any such suspension; and (3) if any payment due Engineer remains unpaid after 90 days, Engineer may terminate the Agreement for cause pursuant to Paragraph 5.01.A.2.
- D. Reimbursable Expenses: Engineer is entitled to reimbursement of expenses only if so indicated in Paragraph 4.01.E or 4.01.F. If so entitled, and unless expressly specified otherwise, the amounts payable to Engineer for reimbursement of expenses will be the Project-related internal expenses actually incurred or allocated by Engineer, plus all invoiced external expenses allocable to the Project, including Engineer's subcontractor and subconsultant charges, with the external expenses multiplied by a factor of **1.10**.
- E. Basis of Payment
 - 1. Hourly Rates, Not to Exceed (NTE) Amount. Owner shall pay Engineer for Services as follows:
 - a. A NTE amount of **\$21,195**.
 - b. In addition to the NTE amount, reimbursement of the following expenses: See Appendix 3. Mileage reimbursement is included and will not be separately charged or billed.
 - c. The portion of the compensation amount billed monthly for Engineer's Services will be based upon actual hours worked during the billing period.

5.01 Termination

- A. Termination for Cause
 - 1. Either party may terminate the Agreement for cause upon 30 days' written notice in the event of substantial failure by the other party to perform in accordance with the terms of the Agreement, through no fault of the terminating party.
 - a. Notwithstanding the foregoing, this Agreement will not terminate under Paragraph 5.01.A.1 if the party receiving such notice begins, within 7 days of receipt of such notice, to correct its substantial failure to perform and proceeds diligently to cure such failure within no more than 30 days of receipt thereof; provided, however, that if and to the extent such substantial failure cannot be reasonably cured within

such 30-day period, and if such party has diligently attempted to cure the same and thereafter continues diligently to cure the same, then the cure period provided for herein will extend up to, but in no case more than, 60 days after the date of receipt of the notice.

2. In addition to its termination rights in Paragraph 5.01.A.1, Engineer may terminate this Agreement for cause upon 7 days' written notice (a) if Owner demands that Engineer furnish or perform services contrary to Engineer's responsibilities as a licensed professional, (b) if Engineer's services for the Project are delayed or suspended for more than 90 days for reasons beyond Engineer's control, (c) if payment due Engineer remains unpaid for 90 days, as set forth in Paragraph 4.01.C, or (d) as the result of the presence at the Site of undisclosed Constituents of Concern as set forth in Paragraph 6.01.I.
 3. Engineer will have no liability to Owner on account of any termination by Engineer for cause.
- B. Termination for Convenience: Owner may terminate this Agreement for convenience, effective upon Engineer's receipt of notice from Owner.
- C. Payments Upon Termination: In the event of any termination under Paragraph 5.01, Engineer will be entitled to invoice Owner and to receive full payment for all services performed or furnished in accordance with this Agreement, and to reimbursement of expenses incurred through the effective date of termination. Upon making such payment, Owner will have the limited right to the use of all deliverable documents, whether completed or under preparation, subject to the provisions of Paragraph 6.01.F, at Owner's sole risk.
1. If Owner has terminated the Agreement for cause and disputes Engineer's entitlement to compensation for services and reimbursement of expenses, then Engineer's entitlement to payment and Owner's rights to the use of the deliverable documents will be resolved in accordance with the dispute resolution provisions of this Agreement or as otherwise agreed in writing.
 2. If Owner has terminated the Agreement for convenience, or if Engineer has terminated the Agreement for cause, then Engineer will be entitled, in addition to the payments identified above, to invoice Owner and receive payment of a reasonable amount for services and expenses directly attributable to termination, both before and after the effective date of termination, such as reassignment of personnel, costs of terminating contracts with Engineer's subcontractors or subconsultants, and other related close-out costs, using methods and rates for Additional Services as set forth in Paragraph 4.01.F.

6.01 General Considerations

- A. The standard of care for all professional engineering and related services performed or furnished by Engineer under this Agreement will be the care and skill ordinarily used by members of the subject profession practicing under similar circumstances at the same time and in the same locality. Engineer makes no warranties, express or implied, under this Agreement or otherwise, in connection with any services performed or furnished by Engineer. Subject to the foregoing standard of care, Engineer may use or rely upon design elements and information ordinarily or customarily furnished by others, including, but not limited to, specialty contractors, manufacturers, suppliers, and the publishers of technical standards.
- B. Engineer shall not at any time supervise, direct, control, or have authority over any Constructor's work, nor will Engineer have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any Constructor, or the safety precautions and programs incident thereto, for security or safety at

the Project site, nor for any failure of a Constructor to comply with laws and regulations applicable to that Constructor's furnishing and performing of its work. Engineer shall not be responsible for the acts or omissions of any Constructor.

- C. Engineer neither guarantees the performance of any Constructor nor assumes responsibility for any Constructor's failure to furnish and perform its work.
- D. Engineer's opinions of probable construction cost (if any) are to be made on the basis of Engineer's experience, qualifications, and general familiarity with the construction industry. However, because Engineer has no control over the cost of labor, materials, equipment, or services furnished by others, or over contractors' methods of determining prices, or over competitive bidding or market conditions, Engineer cannot and does not guarantee that proposals, bids, or actual construction cost will not vary from opinions of probable construction cost prepared by Engineer. If Owner requires greater assurance as to probable construction cost, then Owner agrees to obtain an independent cost estimate.
- E. Engineer shall not be responsible for any decision made regarding the construction contract requirements, or any application, interpretation, clarification, or modification of the construction contract documents, other than those made by Engineer.
- F. All documents prepared or furnished by Engineer are instruments of service, and Engineer retains an ownership and property interest (including the copyright and the right of reuse) in such documents, whether or not the Project is completed. Engineer grants to Owner a limited license to use the deliverable documents on the Project, extensions of the Project, and for related uses of the Owner, subject to receipt by Engineer of full payment due and owing for all Services and Additional Services relating to preparation of the deliverable documents, and subject to the following limitations:
 - 1. Owner acknowledges that such documents are not intended or represented to be suitable for use on the Project unless completed by Engineer, or for use or reuse by Owner or others on extensions of the Project, on any other project, or for any other use or purpose, without written verification or adaptation by Engineer;
 - 2. any such use or reuse, or any modification of the documents, without written verification, completion, or adaptation by Engineer, as appropriate for the specific purpose intended, will be at Owner's sole risk and without liability or legal exposure to Engineer or to its officers, directors, members, partners, agents, employees, and subconsultants;
 - 3. Owner shall indemnify and hold harmless Engineer and its officers, directors, members, partners, agents, employees, and subconsultants from all claims, damages, losses, and expenses, including attorneys' fees, arising out of or resulting from any use, reuse, or modification of the documents without written verification, completion, or adaptation by Engineer; and
 - 4. such limited license to Owner shall not create any rights in third parties.
- G. Owner and Engineer agree to transmit, and accept, Project-related correspondence, documents, text, data, drawings, information, and graphics, in electronic media or digital format, either directly, or through access to a secure Project website, in accordance with a mutually agreeable protocol.
- H. Waiver of Damages; Limitation of Liability: To the fullest extent permitted by law, Owner and Engineer (1) waive against each other, and the other's officers, directors, members, partners, agents, employees, subconsultants, and insurers, any and all claims for or entitlement to special, incidental, indirect, or consequential damages arising out of, resulting from, or in any

way related to this Agreement or the Project, from any cause or causes, and (2) agree that Engineer's total liability to Owner under this Agreement shall be limited to \$50,000 or the total amount of compensation received by Engineer, whichever is greater.

- I. The parties acknowledge that Engineer's Services do not include any services related to unknown or undisclosed Constituents of Concern. If Engineer or any other party encounters, uncovers, or reveals an unknown or undisclosed Constituent of Concern, then Engineer may, at its option and without liability for consequential or any other damages, suspend performance of Services on the portion of the Project affected thereby until such portion of the Project is no longer affected, or terminate this Agreement for cause if it is not practical to continue providing Services.
- J. Owner and Engineer agree to negotiate each dispute between them in good faith during the 30 days after notice of dispute. If negotiations are unsuccessful in resolving the dispute, then the dispute will be mediated. If mediation is unsuccessful, then the parties may exercise their rights at law.
- K. This Agreement is to be governed by the laws of the state in which the Project is located.
- L. Engineer's Services do not include: (1) serving as a "municipal advisor" for purposes of the registration requirements of Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) or the municipal advisor registration rules issued by the Securities and Exchange Commission; (2) advising Owner, or any municipal entity or other person or entity, regarding municipal financial products or the issuance of municipal securities, including advice with respect to the structure, timing, terms, or other similar matters concerning such products or issuances; (3) providing surety bonding or insurance-related advice, recommendations, counseling, or research, or enforcement of construction insurance or surety bonding requirements; or (4) providing legal advice or representation.
- M. **PURSUANT TO FLORIDA STATUTE 558.0035, AN INDIVIDUAL EMPLOYEE OR AGENT OF HIGGINS ENGINEERING AND SURVEYING, LLC MAY NOT BE HELD INDIVIDUALLY LIABLE FOR DAMAGES RESULTING FROM NEGLIGENCE.**

7.01 Definitions

- A. Constructor—Any person or entity (not including the Engineer, its employees, agents, representatives, subcontractors, and subconsultants), performing or supporting construction activities relating to the Project, including but not limited to contractors, subcontractors, suppliers, Owner's work forces, utility companies, construction managers, testing firms, shippers, and truckers, and the employees, agents, and representatives of any or all of them.
- B. Constituent of Concern—Asbestos, petroleum, radioactive material, polychlorinated biphenyls (PCBs), lead based paint (as defined by the HUD/EPA standard), hazardous waste, and any substance, product, waste, or other material of any nature whatsoever that is or becomes listed, regulated, or addressed pursuant to laws and regulations regulating, relating to, or imposing liability or standards of conduct concerning, any hazardous, toxic, or dangerous waste, substance, or material.

8.01 Successors, Assigns, and Beneficiaries

A. Successors and Assigns

1. Owner and Engineer are hereby bound and the successors, executors, administrators, and legal representatives of Owner and Engineer (and to the extent permitted by Paragraph 8.01.A.2 the assigns of Owner and Engineer) are hereby bound to the other party to this Agreement and to the successors, executors, administrators, and legal representatives (and said assigns) of such other party, in respect of all covenants, agreements, and obligations of this Agreement.
2. Neither Owner nor Engineer may assign, sublet, or transfer any rights under or interest (including, but without limitation, money that is due or may become due) in this Agreement without the written consent of the other party, except to the extent that any assignment, subletting, or transfer is mandated by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement.

- B. Beneficiaries: Unless expressly provided otherwise, nothing in this Agreement shall be construed to create, impose, or give rise to any duty owed by Owner or Engineer to any Constructor, other third-party individual or entity, or to any surety for or employee of any of them. All duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of Owner and Engineer and not for the benefit of any other party.

9.01 Total Agreement

- A. This Agreement (including any expressly incorporated attachments), constitutes the entire agreement between Owner and Engineer and supersedes all prior written or oral understandings. This Agreement may only be amended, supplemented, modified, or canceled by a duly executed written instrument.

Attachments: Appendix 1, Engineer's Services

Attachments: Appendix 2, Engineer's Standard Hourly Rates

Attachments: Appendix 3, Engineer's Reimbursable Expenses

This Agreement's Effective Date is _____.

Owner:

(Name of organization)

By:

(Individual's signature)

Date:

Name:

Title:

Address for giving notices:

Phone:

Email:

Engineer:

Higgins Engineering and Surveying, LLC

By:

Date:

Name:

Patrick Helms

Title:

Vice President

Address for giving notices:

4623 Forest Hill Blvd. Suite 114

West Palm Beach, Florida

33415

Phone:

561-439-7807

Email:

PatrickH@higginsfl.com

Designated Representative:

Name:

Title:

Address:

Phone:

Email:

Designated Representative:

Name:

Patrick Helms

Title:

Address:

Same as above

Phone:

Email:

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This is **Appendix 1, Engineer's Services**, referred to in and part of the Short Form of Agreement between Owner and Engineer for Professional Services dated **November 12, 2024**:

Engineer's Services:

Engineer shall provide the following Services set forth below.

Task 01 – Surveying Services: **NTE \$4,320**

We will provide surveying services within the limits of construction needed to generate plans, including:

- topographic data within 25-feet of the structure and outfall culvert
- one (1) cross-section, including relevant spot elevations or at a maximum of every 5-feet, located at the centerline of the outfall culvert from right-of-way to right-of-way, plus 25-feet
- two (2) cross-sections, including relevant spot elevations or at a maximum of every 5-feet, located 25-feet upstream and 25-feet downstream of the outfall culvert from right-of-way to right-of-way, plus 25-feet
- provide signed and sealed As-Built Drawings

Task 02 – Construction Plans & Specifications: **NTE \$7,310**

Using the topographic survey data as a based map, we will prepare construction plans and specifications for the outfall culvert replacement and headwall for use in the permitting, bidding and construction of this project. The plans will include the following:

- Cover sheet
- Specifications and notes
- Plan view with erosion and sediment control measures, existing and proposed structures
- Existing and Proposed cross-section at outfall culvert
- Upstream and Downstream Canal cross-sections
- Details

Task 03 – Lake Worth Drainage District (LWDD) Permitting: **NTE \$3,220**

We will prepare a LWDD Permit Application package for submittal of a drainage connection permit and respond to one (1) request for additional information.

Task 04 –Construction Services: **NTE \$6,345**

We assume bidding and contracting services with Contractor(s) will be provided by representatives from JECDD and/ or the District Manager. We will perform the following construction services:

- Attend one (1) pre-construction meeting
- Review one (1) comprehensive shop drawing submittal including all shop drawings required
- Review and respond to three (3) Contractor Requests for Information (RFI)
- Perform one (1) certification site inspection
- Review As-Built Drawings and prepare certification documents for LWDD

SERVICES NOT INCLUDED

Additional services will be performed as authorized in writing by the Client. Any service not specifically included in the Engineers Services shall be consider excluded and will be considered an additional service. Additional services include but are not limited to the following:

1. Environmental consulting services.
2. Geotechnical Engineering or material testing.
3. Any services required in connection with threatened or endangered species.
4. Services required by additional governmental regulations, which might be put into effect after the date of this agreement.
5. Army Corps Permitting.
6. Survey title work
7. Landscape Plans

This is **Appendix 2, Engineer's Standard Hourly Rates**, referred to in and part of the Short Form of Agreement between Owner and Engineer for Professional Services dated **November 12, 2024**:

Engineer's Standard Hourly Rates:

A. Standard Hourly Rates:

1. Standard Hourly Rates are set forth in this Appendix 2 and include salaries and wages paid to personnel in each billing class plus the cost of customary and statutory benefits, general and administrative overhead, non-project operating costs, and operating margin or profit.
2. The Standard Hourly Rates apply only as specified in Paragraph 4.01 and are subject to annual review and adjustment.

B. Schedule of Hourly Rates:

Billing Class	Rate
Billing Class I – Principal Engineer	\$ 250/hour
Billing Class II – Sr. Project Engineer	\$ 185/hour
Billing Class III – Project Engineer	\$ 155/hour
Billing Class IV – Design Engineer	\$ 125/hour
Billing Class V – CAD Technician	\$ 90/hour
Billing Class VI – Project Manager	\$ 125/hour
Billing Class VII – Project Coordinator	\$ 90/hour
Billing Class VIII – Administrative Staff	\$ 65/hour
Billing Class IX – Construction Inspector	\$ 125/hour
Billing Class X – Professional Surveyor	\$ 185/hour
Billing Class XI – Survey Project Manager	\$ 125/hour
Billing Class XII – Survey Field Crew, 2 Man	\$ 165/hour

This is **Appendix 3, Engineer's Reimbursable Expenses**, referred to in and part of the Short Form of Agreement between Owner and Engineer for Professional Services dated **November 12, 2024**:

Engineer's Reimbursable Expenses

A. Printing and Postage Rates:

Prints	\$ 3.00 EA.
Mylars	\$ 35.00 EA.
Plots	\$ 5.00 EA.
Photocopies (letter/legal)	\$ 0.75 EA.
Photocopies (ledger)	\$ 1.25 EA.
Postage and Delivery Fees	Cost Plus 10%
Aerial Maps, Plat Pages & Tax Maps	Cost Plus 10%

B. Subcontract Services Rates: Cost Plus 10%

C. Travel and Mileage Rates: Current IRS Rate*

D. Survey Reimbursable Rates:

Concrete Monuments	Cost Plus 10%
--------------------	---------------

* Refer to [irs.gov](https://www.irs.gov) for current mileage and per diem rates.

ATTACHMENT A											
Journey's End CDD											
Outfall Culvert Replacement											
No.	Task	Principal	Principal	Sr. Project Engineer	CAD Tech	Construction Inspector	Professional Surveyor	Survey Field Crew	ODCs	Task Manhour Summary	Task Fee Summary
		\$ 250.00	\$ 250.00	\$ 185.00	\$ 90.00	\$ 83.27	\$ 185.00	\$ 165.00			
1.0	Task 01 - Survey								\$200	\$4,120	\$4,320
	Topo Survey and three (3) cross-sections						4.0	8.0	\$100	\$2,060	\$2,160
	As-Built Survey						4.0	8.0	\$100	\$2,060	\$2,160
2.0	Task 02 - Construction Documents								\$0	\$7,310	\$7,310
	Preliminary Design	2.0	2.0		5.0					\$1,450	\$1,450
	Determination Proposed Cross-Section	2.0	2.0							\$1,000	\$1,000
	SWPPP			4.0						\$740	\$740
	Final Construction Plans & Specifications.		2.0	2.0	25.0					\$3,120	\$3,120
	Project Administration, Mgmt and QA/QC	4.0								\$1,000	\$1,000
3.0	Task 03 - LWDD Permitting								\$0	\$3,220	\$3,220
	Pre-Application		2.0	8.0						\$1,980	\$1,980
	Permit Application Package		2.0	4.0						\$1,240	\$1,240
4.0	Task 04 - Construction Services								\$200	\$6,145	\$6,345
	Pre-Construction Meeting		3.0	3.0					\$100	\$1,305	\$1,405
	Shop Drawing & RFIs		3.0	8.0					\$0	\$2,230	\$2,230
	As-Built and Certification	2.0	4.0	6.0					\$100	\$2,610	\$2,710
	Sub Total Hours	10	20	35	30	0	8	16	\$ 400	\$ 20,795	\$21,195

November 13, 2024

RE: Journey's End Community Development District

The Journey's End Community Development District is required to select an auditor to perform the audit for the district for the years ending September 30, 2024, September 30, 2025 and September 30, 2026; with an option for an additional two-year renewal.

In accordance with the Auditor Selection procedures as outlined by Florida Statute 218.391, the District has established the auditor selection criteria and has placed a legal advertisement requesting proposals from qualified audit firms.

The current auditor for the Journey's End Community Development District is the firm of Grau & Associates.

Grau & Associates was the only firm to respond to the legal advertisement requesting proposals to perform the fiscal year ending September 30, 2024, September 30, 2025 and September 30, 2026 audits. The proposed fee for the audit for fiscal year ending September 30, 2024 is \$3,700.00. The proposed fee for the audit for fiscal year ending September 30, 2025 is \$3,800.00. The proposed fee for the audit for fiscal year ending September 30, 2026 audit is \$3,900.00. The proposed fee for the audit for fiscal year ending September 30, 2027 (option year) is \$4,000.00. And the proposed fee for the audit for fiscal year ending September 30, 2028 (option year) is \$4,100.00. The approved fee for the fiscal year ending September 30, 2023 audit, which Grau & Associates has completed, was \$4,000.00. The proposed Audit Fee budget for Fiscal Year 2024/2025 is \$4,100.00.

Management would like to report that it is pleased with the professionalism and the competence of the Grau and Associates, partners and supporting staff.

It is recommended at this time that Grau & Associates be hired to perform the September 30, 2024, September 30, 2025 and September 30, 2026 annual government audits and also be selected, subject to fee adjustments for inflation, to perform the fiscal year end audits for the following two years (FYE 9/30/27 and 9/30/28).

Special District Services, Inc.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

JOURNEY'S END

Community Development District

Proposal Due: August 22, 2024
4:00PM

Submitted to:

Journey's End
Community Development District
c/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 22, 2024

Journey's End Community Development District
C/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024-2026, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Journey's End Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates

A handwritten signature in blue ink, appearing to read 'Antonio J. Grau', is written over a horizontal line.

Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



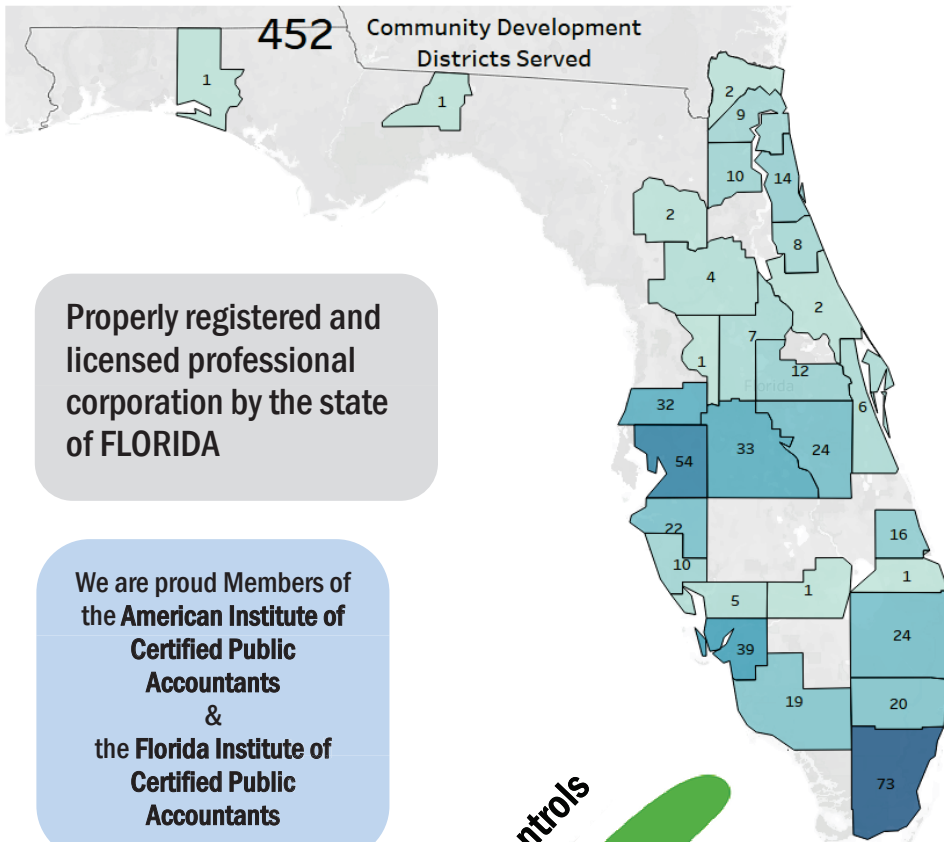
3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

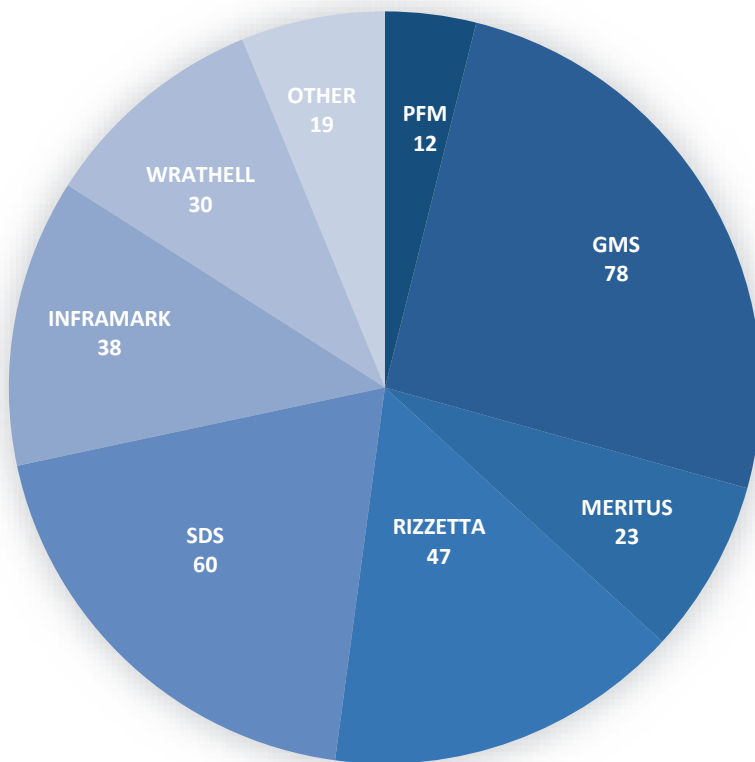
Review Number: 594791

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 35+

CPE (last 2 years):

Government

Accounting, Auditing:

32 hours; Accounting,

Auditing and Other:

58 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)

Years Performing Audits: 13+

CPE (last 2 years):

Government

Accounting, Auditing:

48 hours; Accounting,

Auditing and Other:

33 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I, II, IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District

St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

32
58
90 (includes of 4 hours of Ethics CPE)



Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
 Master of Accounting
 Nova Southeastern University (2002)
 Bachelor of Science
 Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
 AICPA Certified Information Technology Professional (2018)
 AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderdale GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	48
Accounting, Auditing and Other	33
Total Hours	81 (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
 Member, Florida Institute of Certified Public Accountants
 Member, Florida Government Finance Officers Association
 Member, Florida Association of Special Districts

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
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Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2024	\$3,700
2025	\$3,800
2026	\$3,900
2027	\$4,000
2028	<u>\$4,100</u>
TOTAL (2024-2028)	<u>\$19,500</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional debt is issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Independent District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	490	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

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Current
Arbitrage
Calculations

We look forward to providing *Journey's End Community Development District* with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

Journey's End
Community Development District

**Financial Report For
September 2024**

**JOURNEY'S END COMMUNITY DEVELOPMENT DISTRICT
MONTHLY FINANCIAL REPORT
SEPTEMBER 2024**

	Annual Budget 10/1/23 - 9/30/24	Actual Sep-24	Year To Date Actual 10/1/23 - 9/30/24
REVENUES			
O & M Assessments	110,686	0	110,952
Other Revenues	0	0	0
County Appraiser & Tax Collector Fee	(2,214)	0	(1,628)
Discounts For Early Payments	(4,427)	0	(4,101)
Interest Income	360	862	11,346
Total Revenues	\$ 104,405	\$ 862	\$ 116,569
EXPENDITURES			
Supervisor Fees	5,000	1,000	4,200
Payroll Taxes (Employer)	383	76	321
Infrastructure Maintenance	2,500	0	950
Stormwater Maintenance	2,500	0	0
Lake Maintenance	20,000	1,625	19,918
Engineering	7,000	883	5,843
Management	18,000	1,500	18,000
Secretarial	3,000	250	3,000
Legal	9,500	0	7,943
Assessment Roll	5,000	5,000	5,000
Audit Fees	4,000	0	4,000
Insurance	6,700	0	6,594
Legal Advertisements	1,000	0	1,481
Miscellaneous	1,175	88	1,493
Postage	175	0	61
Office Supplies	475	3	300
Dues & Subscriptions	175	0	175
Trustee Fee	5,100	0	5,100
Website Management	1,500	125	1,500
Reserve (Fence, Etc.)	11,222	0	3,385
Total Expenditures	\$ 104,405	\$ 10,550	\$ 89,264
Excess/ (Shortfall)	\$ -	\$ (9,688)	\$ 27,305
Carryover from Prior Year	0	0	0
Net Excess/ (Shortfall)	\$ -	\$ (9,688)	\$ 27,305

Available Funds As Of 9/30/23	\$ 169,451.75
Reserve Funds As Of 9/30/23	\$ 46,750.00

Note: Unused FY 2023/2024 Reserve Funds To Be Added To Reserve Fund Balance In Fiscal Year 2024/2025.

Bank Balance As Of 9/30/24	\$ 253,326.27
Accounts Payable As Of 9/30/24	\$ 9,819.85
Reserve Funds As Of 9/30/24	\$ 46,750.00
Accounts Receivable As Of 9/30/24	\$ -
Available Funds As Of 9/30/24	\$ 196,756.42

Journey's End Community Development District
Budget vs. Actual
October 2023 through September 2024

	Oct 23 - Sept 24	23/24 Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
363.100 · O & M Assessment Income	110,952.07	110,686.00	266.07	100.24%
363.830 · Assessment Fees	-1,627.86	-2,214.00	586.14	73.53%
363.831 · Assessment Discounts	-4,100.93	-4,427.00	326.07	92.64%
369.401 · Interest Income	11,345.71	360.00	10,985.71	3,151.59%
Total Income	<u>116,568.99</u>	<u>104,405.00</u>	<u>12,163.99</u>	<u>111.65%</u>
Expense				
511.000 · Professional Fees				
511.315 · Legal	7,942.50	9,500.00	-1,557.50	83.61%
511.320 · Audit	4,000.00	4,000.00	0.00	100.0%
Total 511.000 · Professional Fees	<u>11,942.50</u>	<u>13,500.00</u>	<u>-1,557.50</u>	<u>88.46%</u>
511.122 · Payroll Taxes	321.30	383.00	-61.70	83.89%
511.131 · Supervisor Fees	4,200.00	5,000.00	-800.00	84.0%
511.307 · Infrastructure Maintenance	950.00	2,500.00	-1,550.00	38.0%
511.309 · Drain System Maintenance	0.00	2,500.00	-2,500.00	0.0%
511.310 · Engineering	5,843.32	7,000.00	-1,156.68	83.48%
511.311 · Management Fees	18,000.00	18,000.00	0.00	100.0%
511.312 · Secretarial Fees	3,000.00	3,000.00	0.00	100.0%
511.318 · Assessment Roll	5,000.00	5,000.00	0.00	100.0%
511.450 · Insurance	6,594.00	6,700.00	-106.00	98.42%
511.480 · Legal Advertisements	1,480.63	1,000.00	480.63	148.06%
511.512 · Miscellaneous	1,493.41	1,175.00	318.41	127.1%
511.513 · Postage and Delivery	61.08	175.00	-113.92	34.9%
511.514 · Office Supplies	300.55	475.00	-174.45	63.27%
511.540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
511.541 · Lake Maintenance	19,918.00	20,000.00	-82.00	99.59%
511.733 · Trustee Fees	5,099.53	5,100.00	-0.47	99.99%
511.736 · Reserve	3,385.00	11,222.00	-7,837.00	30.16%
511.750 · Website Management	1,500.00	1,500.00	0.00	100.0%
Total Expense	<u>89,264.32</u>	<u>104,405.00</u>	<u>-15,140.68</u>	<u>85.5%</u>
Net Ordinary Income	<u>27,304.67</u>	<u>0.00</u>	<u>27,304.67</u>	<u>100.0%</u>

Journey's End CDD
Debt Service (Series 2008) Profit & Loss Report September 2024

	Annual Budget 10/1/23 - 9/30/24	Actual Sep-24	Year To Date Actual 10/1/23 - 9/30/24
Revenues			
Interest Income	0	344	4,870
NAV Tax Collection	110,079	0	112,058
Prepaid Bond Collection	0	0	734
Total Revenues	\$ 110,079	\$ 344	\$ 117,662
Expenditures			
Principal Payments	90,000	0	90,000
Bond Redemption	0	0	0
Interest Payments	20,079	0	22,297
Total Expenditures	\$ 110,079	\$ -	\$ 112,297
Excess/ (Shortfall)	\$ -	\$ 344	\$ 5,365