



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

REGULAR MEETING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
October 23, 2024
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes
 - a) September 11, 2024 Public Relations Committee Meeting
 - b) September 25, 2024 Regular Meeting
- 5) Comments from the Public for Items not on the Agenda
- 6) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Multi-Unit
Consider Purchase Order to Palmera Enterprises, LLC
 - b) Unit No. 5 – Henry Rolf
Consider Restoration Payment to Emerald Dunes Golf Course
 - c) Unit No. 18 – Ibis Golf & Country Club
Consider Purchase Order to Limno-Tech
 - d) General
 - i) Consider Addendum to Audit Engagement Letter with Marcum LLC
 - ii) Consider Vehicle Purchase Authorization and Declaration of Surplus Vehicles
 - e) Payment Requests
- 7) **Regular Agenda**
 - a) Unit No. 2C – Alton
Consider Approval of Design-Build Agreement with Poinciana Development
Ask for Public Comment

- b) Unit No. 11 – PGA National
Consider Purchase Order to Top Dog Industries, LLC
Ask for Public Comment
- c) Unit No. 20 – Juno Isles
Consider Disbursement to Town of Juno Beach
Ask for Public Comment
- d) Unit No. 31 – BallenIsles Country Club
Consider Seacoast Utility Authority Reimbursement for Culvert Damage
Ask for Public Comment
- e) Unit No. 53 - Arden
 - i) Consider Authorization to Issue Request for Proposals for Construction Loan
Ask for Public Comment
 - ii) Consider Non-Interference Agreement
Ask for Public Comment

8) Miscellaneous Reports:

- a) Engineer
- b) Attorney
- c) Executive Director - Public & Community Relations Report

9) Receive and File

10) Comments from the Board

11) Adjourn

Please note the following upcoming meetings:

November 20, 2024 – 8:00 a.m.- Annual Landowners Meeting/Regular Meeting

December 18, 2024 – 8:00 a.m.- Regular Meeting

MINUTES
PUBLIC RELATIONS COMMITTEE MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
September 11, 2024

The Public Relations Committee met on September 11, 2024 at approximately 8:00 a.m. in the Northern Administrative Complex, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

The full membership of the Committee, comprised of Board Supervisors Ellen T. Baker and Brian J. LaMotte, was present.

Also present were Executive Director Dan Beatty; Director of Finance & Administration Katie Roundtree; District Clerk Susan Scheff; General Counsel Kenneth W. Edwards of Caldwell Pacetti, et al. and SCADA Technician Pavel Honzik.

2) ESTABLISH A QUORUM

Mr. Beatty announced that a quorum was present and that it was in order to consider any business to come before the Committee.

3) REORGANIZE THE COMMITTEE

Mr. Beatty stated that it is in order to reorganize the Committee.

Ms. Baker volunteered to serve as Chair of the Committee and Mr. LaMotte agreed, confirming the position by unanimous affirmation.

4) ADDITIONS OR DELETIONS TO THE AGENDA

Mr. Beatty reported that there were no additions or deletions to the agenda.

5) COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

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

6) REGULAR AGENDA

a) Discuss Northern's Public Information Program

Ms. Roundtree began by introducing Pavel Honzik, Northern's SCADA Technician, explaining that he will also be helping her with Northern's IT needs. She stated that since the Committee has not met since the website was last revamped in 2012, she thought she would begin by providing an overview of Northern's Public Information Program.

Ms. Roundtree reviewed the components of the Public Information Program. She explained that Northern currently publishes an Annual Report which reviews some of the year's highlights and gives a snapshot of the budget. She stated that Staff brings copies with them for distribution when attending other public meetings. She noted that Staff attends HOA, POA and various municipality meetings as requested, and she gave some examples.

Ms. Roundtree also reviewed that Northern submits monthly articles for publication in the local community newspapers at no cost to Northern, as well as posting them on Northern's website. She noted that the local newspaper publisher also chooses to run some of those articles in papers for areas outside of Northern's jurisdiction when those areas may have an interest in the subject matter. She then highlighted the brochures and promotional materials that are also available for events, explaining that she has brought along some of these materials when making presentations to local schools in the past.

A general discussion followed regarding whether Northern's current public relations program is sufficient for the needs of its community. Ms. Roundtree gave some examples of requests for presentations, such as one she prepared and gave to Palm Beach Northern Chamber of Commerce. She also Chairs the Leadership Palm Beach County Civics & Government Day which helps to educate members of the community. Ms. Roundtree stated that Northern previously

sent out a newsletter to residents of Northern but received frequent calls to stop sending. She explained that in conjunction with the discussion about the new website, there is the possibility of providing the public an option to subscribe to a newsletter, if they are interested in receiving one.

Ms. Baker asked if Staff seeks out presentation opportunities or if Northern is approached to participate, and Ms. Roundtree advised that it occurs both ways and cited some examples.

The discussion continued regarding how to possibly provide Northern's articles to the Palm Beach County School District, Northern's frequent communication with POAs, HOAs, Property Managers, etc., whether Northern's constituents seem to be requesting more information, and the possibility of reaching out to POA/HOA managers to gauge their interest in possible presentations. It was noted that there have been less calls this year on Northern's assessments, which is always a good sign that constituents have less questions regarding their annual real property tax bill.

This item was presented for information only and no Committee action was required.

b) Discuss Website Renovation

As Ms. Roundtree previously indicated, Northern's website has not been redesigned since 2012. She explained that Staff is interested in making some changes to make the website easier to navigate. Also, the Americans with Disabilities Act (ADA) requires that all websites become ADA compliant by April 26, 2027. Ms. Roundtree explained Northern's current website compliance process, noting that Northern's website is mostly ADA compliant at this time, but the new website vendor and the redesign will keep the website fully compliant. She reported that Staff met with a couple of vendors and chose Streamline, which has designed websites for other special districts. She showed the Committee a few different examples, explaining that the new website will allow for an email news blast to those who sign up to receive one and will allow for online permit and plat fee payments.

Ms. Roundtree asked the Committee if there was anything they would like to add or highlight on Northern's website.

A general discussion followed with regard to the detail of what ADA compliance involves and Northern's past ADA remediation process, noting that it has been costly, but is required by law. The discussion continued with regard to Streamline's connection with the Florida Association of Special Districts, the cost of the website redesign and maintenance, the Staff members authorized to make changes, an overview of the public GIS component, and various suggestions regarding beneficial website additions and/or modifications.

Ms. Roundtree stated that the website redesign will begin once the new budget cycle begins on October 1st, and she thanked the Committee for their direction.

It was the consensus of the Committee to schedule another meeting to view the new website before it goes live. It will then be presented to the Board for their information.

7) RECEIVE AND FILE

The meeting notice was presented for filing.

8) COMMENTS FROM THE COMMITTEE MEMBERS

There were no further comments from the Committee.

9) ADJOURN

A **motion** was made by Mr. LaMotte, seconded by Ms. Baker and unanimously passed to adjourn the meeting.

There being no further business to come before the Public Relations Committee, the meeting was adjourned.

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 09/25/24**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District was called to order at approximately 8:04 a.m. on September 25, 2024, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

There were present Board President Matthew J. Boykin and Supervisors L. Marc Cohn, Gregory Block, and Ellen T. Baker; Executive Director Dan Beatty; and General Counsel Kenneth W. Edwards of Caldwell Pacetti et al.

Also present were Director of Finance & Administration Katie Roundtree; District Engineer Kim Leser; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Programs & Facilities Maintenance Administrator Jared Kneiss; Project Coordinator Polly Scherman; Permit Coordinator Kimberly Marcello; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Invasive Species Biologist Grant Black; Frances Bethel of Caldwell Pacetti et al.; Jonathan Ricketts of J.T.R., Inc.; Ray Spear of The Grassroots Corporation; and Leonard Hanser of PGA National (Unit 11).

2) ESTABLISHMENT OF A QUORUM

Mr. Boykin announced that there was a quorum and that it was in order to consider any business to properly come before the Board.

3) ADDITIONS OR DELETIONS TO THE AGENDA

Mr. Beatty reported that no additions or deletions to the Agenda were necessary.

4) APPROVAL OF MINUTES

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving the Minutes of the August 28, 2024 Public Hearing and Regular Meeting.

5) COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

Mr. Boykin called for any comments from the public for items not on the Agenda to which there was no response.

6) CONSENT AGENDA

Mr. Boykin called for any comments from the public on the Consent Agenda to which there was no response.

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving the following Consent Agenda Items:

- a) Multi-Unit
Consider Authorization to Close Trust Accounts
- b) Unit No. 18 – Ibis Golf & Country Club
Consider Purchase Order to Top Dog Industries, LLC
- c) Unit No. 43 – Mirasol
Consider Change Order to CJ Contracting, LLC (CO No. 4)
- d) General
 - i) Consider Local Mitigation Strategy (LMS) Resolution (2024-07)
 - ii) Consider Approval of General Services Contract – CJ Contracting, LLC
- e) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

- a) **MULTI-UNIT**
Consider Change Order to SOLitude Lake Management, LLC

Mr. Beatty explained that SOLitude is Northern’s annual contractor for a multi-unit aquatic weed control contract. He reported that Northern requested a proposal from SOLitude for additional monthly service in Unit 2 to be added to the annual contract. He explained that Staff recommends approval of Change Order No. 12 in the amount of \$15,000.00 for the requested monthly service in Unit 2 which will be added to the annual contract.

Mr. Boykin called for any comments from the public to which there was no response.

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving Change Order No. 12 in the amount of \$15,000.00 to the Annual Aquatic Weed Control (Rural Areas) contract, as presented.

b) UNIT OF DEVELOPMENT NO. 14 – EASTPOINTE

i) Consider Fifth Amendment to Exchange Agreement

Mr. Edwards explained that in 2019, Northern entered into a Multi-Party Agreement with Eastpointe for their development project. He explained some of the details of the Agreement, noting that it has been five years and the project is still not complete. As a result, the developer has requested another amendment to the Exchange Agreement. Mr. Edwards explained that Northern has no objection, but has requested the extension be extended to February 2025, as Staff inspected the project site and believes it is a more reasonable timeframe for project completion.

Mr. LaMotte joined the meeting at this time.

Mr. Boykin asked what the developer needs to complete and Ms. Leser advised that they are completing the roadways, noting that the drainage bypass is done, but the rain has slowed down their progress. Mr. Boykin asked if they will be finished by February 2025, and Ms. Leser further advised that the developer will have completed its work for Northern by that time and any remaining work will be covered by a Northern permit.

Mr. Boykin called for any comments from the public to which there was no response.

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving the Fifth Amendment to the Exchange Agreement.

ii) Consider Modification to Corrective Quit Claim Deed

Mr. Edwards explained that in consideration of the obligation to transfer to Northern the Improvements as noted in the Exchange Agreement, Northern executed a Quit Claim Deed, as amended by

a Corrective Quit Claim Deed, to the Seller of certain real property interests. He further explained that the Board's approval of the Fifth Amendment to the Agreement also requires the Board's approval of an Amendment to the Modification Agreement pertaining to the Corrective Quit Claim Deed in order to memorialize the deadline extension.

Mr. Boykin called for any comments from the public to which there was no response.

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving the Amendment to the Modification Agreement pertaining to the Corrective Quit Claim Deed.

**c) UNIT OF DEVELOPMENT NO. 53 – ARDEN
Consider Funding Agreement**

Ms. Roundtree explained that there was plenty of money when the bonds for Unit 53 were initially sized. She noted that prices have increased and funds are running out as Northern reaches the end of this project. She reported that approximately \$950,000 remains in project funds, but there are two pods and the remaining portion of the Linear Park left to be completed.

Ms. Roundtree stated that this Funding Agreement is for the last two pods, noting that the construction costs are estimated to be approximately \$1.5 million. Lennar will be providing Northern a Letter of Credit in the amount of \$1,866,365.00, which represents 125% of the public improvements cost estimate. She reported that there may be a possible modification to the amount of days in which they have to remit payment to Northern, but the document has been signed by Lennar and they are awaiting Northern's approval before remitting the Letter of Credit. Mr. Roundtree stated that the motion will be to accept the amended Agreement, if acceptable to Mr. Edwards and upon receipt of the Letter of Credit.

Mr. Edwards explained the timing requirement in the current form of the Agreement, adding that Lennar's turnaround time for payment needs some clarification, so the Board's approval would be subject to the timing clarification and receipt of the Letter of Credit.

Mr. Boykin called for any comments from the public to which there was no response.

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving the amended Funding Agreement upon receipt of the Letter of Credit, as presented.

d) GENERAL

Consider Adoption of Goals & Objectives and Related Resolution (2024-08)

Mr. Beatty reported that there is a Resolution in the Board materials to consider adoption of Goals & Objectives which meet the statutory requirements recently set forth and adopted by the Florida Legislature.

Mr. Boykin asked about the requirement and Mr. Edwards advised that the Goals & Objectives, as well as a measurement of meeting those standards is to be adopted by October 1, 2024. He reviewed the other relevant dates and requirements set forth in Section 189.0694, Florida Statutes.

Mr. Boykin called for any comments from the public to which there was no response.

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving the Goals & Objectives and related Resolution No. 2024-08.

8) MISCELLANEOUS REPORTS

a) ENGINEER

Ms. Leser gave the following status updates with accompanying photos under her report:

Unit No. 2C - Alton: Ms. Leser stated that the final lift of pavement in the Parcel D neighborhood roadways is ongoing as planned, noting that they are currently making concrete repairs to the curbing and sidewalk.

Unit No. 5/5A – Henry Rolf/Vista Center of the Palm Beaches: Ms. Leser advised that two projects are taking place in these Units. She stated that the Unit 5 culvert rehab project is done and Northern will be paying the retainage next month. She reported that the Unit 5A culvert rehab project had its Notice to Proceed issued on September 5th and the work is underway.

Unit No. 18 – Ibis Golf & County Club: She briefly reviewed the history behind the alum application contract and noted that two of the alum treatments have been completed and she is ready to issue the Notice to Proceed on the third alum treatment which will begin approximately November 14th and will be completed within 10 days.

Unit No. 43 – Mirasol: Ms. Leser reported that on the Consent Agenda, a Change Order for time was approved for the Boardwalk project and final completion is expected in October. She also expects final payment to be made next month and she showed before and after photos of the nearly-completed project.

Unit No. 53 – Arden: Ms. Leser stated that, as mentioned earlier in the meeting, Northern is waiting to complete Pod D-Northwest and Pod D-Northeast, Phase 2. She explained that last month, the Board approved an Indemnification & Hold Harmless Agreement so that Lennar could complete Pod D-Northeast, Phase 1 and Pod H-North, Phase 2 public improvements and subsequently turn them over to Northern or Palm Beach County Water Utilities. She reviewed on an overhead the parcels that Lennar will pay for and the parcels that will be put out for public bid, upon receipt of the previously-discussed Letter of Credit.

Mr. LaMotte asked if the alum treatment in Unit 18 has made any improvement, and Ms. Leser advised that there has been some improvement, in her opinion, and she believes the Environmental Department would agree. She explained that the requirements were incredibly stringent, but there has been some improvement.

A general discussion followed with regard to the requirements of the alum treatment program and its potential conclusion.

b) ATTORNEY

Mr. Edwards reported on some of the changes to Chapter 112, Florida Statutes with regard to the filing of ethics complaints. He explained that they can be no longer based upon hearsay or filed anonymously, noting that that anyone filing an ethics complaint must have direct knowledge and it must be signed and notarized.

c) EXECUTIVE DIRECTOR

Mr. Beatty reported that there is a hurricane in the Gulf, noting that Northern's Staff is prepared, its systems are working as they should be, and everything worked as expected during the most recent large rain event.

Mr. Beatty then introduced Grant Black, a new addition to Northern's Environmental Department.

Mr. Edwards also took this opportunity to introduce Frances Bethel, a new attorney in his office.

The Public and Community Relations Report was included in the Board materials for review.

9) COMMITTEE REPORTS

b) PUBLIC RELATIONS COMMITTEE REPORT

Ms. Roundtree reported that the Committee met earlier this month to discuss a couple of items. Staff first reviewed Northern's public relations practice and policies with the current Committee members as there has not been a need for this Committee to meet since 2012. She briefly reviewed how Northern acquaints the District's residents with its services.

Ms. Roundtree stated that since the website was last redesigned in 2012, it is time to revise it once again. She reported that the website is mostly Americans with Disabilities Act (ADA) compliant, but Northern will be engaging Streamline, a vendor used by several members of the Florida Association of Special Districts, and the redesign will keep the website fully compliant on an ongoing basis. She briefly explained some of the proposed changes to the new website which will make it easier to navigate and invited the Board to contact her with any questions or suggestions they may have regarding the website redesign. Ms. Roundtree stated that the Committee will be meeting once more to review the redesigned website prior to its going live, noting that she expects it should be live before the end of the calendar year.

This item was presented for information only and no Board action was required.

Ms. Roundtree stated that she had one additional item to present unrelated to the Public Relations Committee. She reported that Public Resources Advisory Group (PRAG) is Northern's Municipal Advisor

and Natalie Sidor, who attended a recent Board Meeting, acts as Northern's representative. Ms. Roundtree explained that the U.S. Securities and Exchange Commission (SEC) had previously determined that text messages are considered public records and they reached out to the Municipal Advisor firms to inquire if they are backing up their text messages, noting that several large firms were subsequently fined large sums of money for noncompliance. She added that PRAG disclosed that they had not been backing up their text messages, but have since settled with the SEC and are now doing so, as well as informing all of their clients of the disclosure and settlement.

Mr. Boykin asked if Northern backs its texts up, and Ms. Roundtree advised affirmatively that Northern has a company that handles the text backups, noting that PRAG and many others use the same company.

10) RECEIVE AND FILE

The following items were presented to be received and filed:

- Northern Monthly Financial Reports; and
- Proof of Publication of Meeting Notice

copies of which are contained in Northern's records.

11) COMMENTS FROM THE BOARD

There were no further comments from the Board.

12) ADJOURN

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed to adjourn the meeting.

There being no further business to come before the Board, the meeting was adjourned.

President

Assistant Secretary



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: October 23, 2024

FROM: Kenneth R. Roundtree, Director of Operations

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development Nos. 1, 2, 3, 4, 5C, 9, 14, 15, 21 and 43
Consider Purchase Order No. 25-33 to Palmera Enterprises, LLC
Vegetation Boom Debris and Trash Removal-Quarterly Maintenance

Background

Northern Palm Beach County Improvement District owns and maintains the surface water management in multiple Units within its jurisdiction. In an effort to ensure our system is operating at its maximum design, the vegetative booms located in the canals and waterways are required to be kept clean of accumulated vegetation, trash and/or debris. Cleaning is needed at a minimum of every three months. Requests for proposals were sent to five of Northern's contractors and one responded. The other four chose not to submit a quote. (see attached bid tabulation). Palmera Enterprises, LLC submitted a quote in the amount of \$99,800.00.

Fiscal Impact

There are sufficient maintenance funds in the 24/25 budget for this expenditure.

Recommendation

Northern Staff recommends Board approval of Purchase Order No. 25-33 to Palmera Enterprises, LLC in the amount of \$99,800.00.

BID TAB

Vegetation Boom, Debris and Trash Removal Quarterly Maintenance

				Palmera Enterprises		Grassroots Corp. NO BID		AVC Aquatic Services NO BID	
Item	Description	Unit	Quantity	Unit Cost	Item Cost	Unit Cost	Item Cost	Unit Cost	Item Cost
1	Scope of Work: For each Debris and Trash Removal cycle of Lakes, Canals, Outfalls and Vegetation Booms, the CONTRACTOR shall be responsible to clean up all Vegetation, Debris and Trash from all of Lakes, Canals, Outfalls and Vegetation Booms, to include: Aquatic Vegetation that has been treated and is on the surface of the Water Body, Tree and Brush Branches, Logs and or Limbs, House Hold Trash, Tires, Shopping Carts, etc...	LS	1	\$ 99,8000.00	\$ 99,8000.00		\$ -		\$ -
2	NPDES:Basic maintenance Practice. Silt Booms, Silt Fence, Etc....	LS	1	\$ -	\$ -		\$ -		\$ -
3	Site Restoration, Back Fill, Grading, Sod, Seeding and Mulching	LS	1	\$ -	\$ -		\$ -		\$ -
4	Equipment	LS	1	\$ -	\$ -		\$ -		\$ -
5				\$ -	\$ -				
6				\$ -	\$ -				
				\$ -	\$ -				
Total Bid Price					\$99,800.00	No Bid	\$ -	No Bid	\$ -

				Solitude Aquatic Services NO BID		Future Horizons NO BID			
Item	Description	Unit	Quantity	Unit Cost	Item Cost	Unit Cost	Item Cost	Unit Cost	Item Cost
1	Scope of Work:For each Debris and Trash Removal cycle of Lakes, Canals, Outfalls and Vegetation Booms, the CONTRACTOR shall be responsible to clean up all Vegetation, Debris and Trash from all of Lakes, Canals, Outfalls and Vegetation Booms, to include: Aquatic Vegetation that has been treated and is on the surface of the Water Body, Tree and Brush Branches, Logs and or Limbs, House Hold Trash, Tires, Shopping Carts, etc...	LS	1		\$ -		\$ -		\$ -
2	NPDES:Basic maintenance Practice. Silt Booms, Silt Fence, Etc....	LS	1		\$ -		\$ -		\$ -
3	Site Restoration, Back Fill, Grading, Sod, Seeding and Mulching	LS	1		\$ -		\$ -		\$ -
4	Equipment	LS	1		\$ -		\$ -		\$ -
5			1		\$ -		\$ -		\$ -
6									
Total Bid Price No Bid					\$ -	No Bid	\$ -	No Bid	\$ -



**Northern Palm Beach County
Improvement District**

Purchase Order

Purchase Order
No.

25-33

Vendor :1094

Palmera Enterprises, LLC

P.O. Box 1934
Indiantown, FL 34956
Phone - / Fax -

Billing and Shipping Address

359 Hiatt Drive
Palm Beach Gardens, FL 33418
(561) 624-7830 Ext
Fax (561) 624-7839

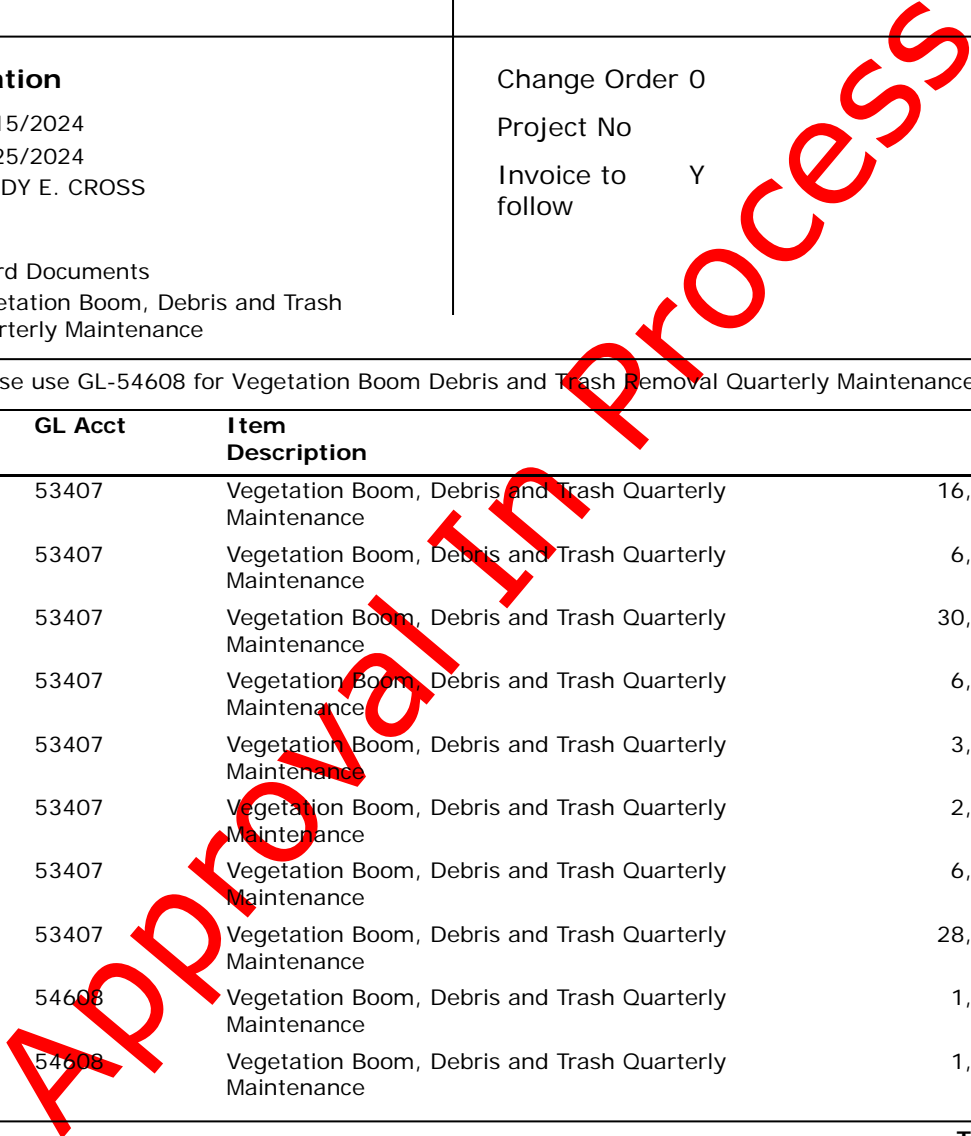
Document Information

Document Date 10/15/2024
Required Date 10/25/2024
Prepared By RANDY E. CROSS

Workflow ID 07
Status Board Documents
Description Vegetation Boom, Debris and Trash
Quarterly Maintenance

Change Order 0
Project No
Invoice to Y
follow

Comments : Please use GL-54608 for Vegetation Boom Debris and Trash Removal Quarterly Maintenance



Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	0101	53407	Vegetation Boom, Debris and Trash Quarterly Maintenance	16,000.00	16,000.00
1	EA	0201	53407	Vegetation Boom, Debris and Trash Quarterly Maintenance	6,000.00	6,000.00
1	EA	0301	53407	Vegetation Boom, Debris and Trash Quarterly Maintenance	30,000.00	30,000.00
1	EA	0401	53407	Vegetation Boom, Debris and Trash Quarterly Maintenance	6,000.00	6,000.00
1	EA	05C1	53407	Vegetation Boom, Debris and Trash Quarterly Maintenance	3,000.00	3,000.00
1	EA	0901	53407	Vegetation Boom, Debris and Trash Quarterly Maintenance	2,000.00	2,000.00
1	EA	1401	53407	Vegetation Boom, Debris and Trash Quarterly Maintenance	6,000.00	6,000.00
1	EA	1501	53407	Vegetation Boom, Debris and Trash Quarterly Maintenance	28,800.00	28,800.00
1	EA	2101	54608	Vegetation Boom, Debris and Trash Quarterly Maintenance	1,000.00	1,000.00
1	EA	4301	54608	Vegetation Boom, Debris and Trash Quarterly Maintenance	1,000.00	1,000.00

Total : \$99,800.00

Approval Information

KATHLEEN E. ROUNDTREE	Executive Director - Approved 99,800.00	10/15/2024 10:08 AM
KATHLEEN E. ROUNDTREE	Finance Director - Approved 99,800.00	10/15/2024 10:08 AM
LAURA L. HAM	Budget Manager - Approved 99,800.00	10/15/2024 10:05 AM
Kimberly A. Leser	District Engineer - Approved 99,800.00	10/15/2024 10:02 AM
KENNITH R. ROUNDTREE	Department Manager - Approved 99,800.00	10/15/2024 10:01 AM
RANDY E. CROSS	Requester - Submitted 99,800.00	10/15/2024 10:01 AM

This Purchase Order Authorizes the purchase of the items or services in the quantities and the amounts specified above by the purchaser identified above on the presentation of proper identification at time of purchase.

The Purchase Order number must appear on billing invoices and packages and billing of the purchase must be submitted to the address shown above.

NPBCID is exempt from payment of State sales tax under Exemption 85-8012560376C-1 Exp. 5-31-28.

Annual Contracts-Work shall be completed in



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: October 23, 2024

FROM: Kimberly A. Leser, P.E., District Engineer

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development No. 5 – Henry Rolf
Consider Restoration Payment to Emerald Dunes Golf Course
Vista Parkway South Rehabilitation and Replacement of 96-Inch Culvert

Background

Northern awarded a contract to Johnson-Davis, Inc. in April 2023 for the Unit 5 - Vista Parkway South Culvert Rehabilitation and Replacement Project. Change Order No. 4 to this contract was approved at the August 2024 Board Meeting, removing the allowance item “Emerald Dunes Landscaping Restoration” in its entirety from the original contract, and removing allowance line items “Emerald Dunes Restoration” and “Emerald Dunes Landscaping” in their entirety from the Phase 3 work added by Change Order 2, for a total deduction of \$85,000. The District Engineer has reviewed the estimates for Tee Restoration, Irrigation Repair and Landscape Replacement provided by the Emerald Dunes Golf Course, as it relates to the impacts from the Vista Parkway Culvert Replacement Project, and has determined that the reduced \$45,824.50 estimate for Tee Restoration, \$10,000.00 for Irrigation Repair and \$1,750.00 in Landscape Replacement are acceptable for a total Emerald Dunes Golf Course Restoration Payment of \$57,574.50.

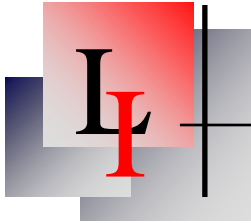
Fiscal Impact

The \$57,574.50 payment will come from the Unit No. 5 loan proceeds initially obtained to fund the project.

Recommendation

The District Engineer recommends approval of the Emerald Dunes Golf Course Restoration Payment of \$57,574.50 associated with the impacts from the Unit 5 - Vista Parkway South Rehabilitation and Replacement Project.

I T E M	RYANGOLF CORPORATION 614 S. Military Trail, Deerfield Beach, FL 33442 Emerald Dunes Golf Club August 16, 2024	BID		UNIT COST	BID AMOUNT
		QUANTITY	UNIT		
<u>HOLE #7 - TEES</u>					
1.	General Conidition/Supervision	1.00	LS	\$2,500.00	\$2,500.00
2.	Survey, Layout & Staking	1.00	LS	\$1,500.00	\$1,500.00
3.	Feature Grading & Shaping	1.00	LS	\$8,500.00	\$8,500.00
4.	4" HDPE Perforated Pipe	-	LF	\$14.00	\$0.00
5.	4" HDPE Solid Pipe	-	LF	\$9.00	\$0.00
6.	6" Sand, Teemix 85/15 with 1/8 Command	-	SF	\$2.85	\$0.00
7.	Laser Level Tees	983 SF 3,500.00	SF	\$1.50	\$1,474.50 \$5,250.00
8.	Irrigation - By Others	-	LS	N/A	\$0.00
9.	Native Sandscap Soft Path - 3" Concrete Screenings	6,500.00	SF	\$1.90	\$12,350.00
10.	Clean and Finish Grading - Perparation for Grassing	1.00	LS	\$12,500.00	\$12,500.00
11.	Tees - Latitude 36, Hand Plant at 35 bu/1000 sf	3,500.00 4,480 SF	SF	\$0.40	\$1,400.00 \$5,600.00
12.	Tee Surrounds - Latitude 36 Sod	8,500.00	SF	\$1.25	\$10,625.00
Total					\$54,625.00 \$45,824.50
Notes 1. The pricing above is rebuilding hole #7 tees.					
<p>Work order may be withdrawn if not accepted within 30 days</p> <p>Acceptance of work order: The following prices and provisions are satisfactory and are hereby accepted and authorized to be completed and invoiced in the next billing period.</p> <p style="text-align: center;">Signature of Owner/Representative _____</p> <p style="text-align: center;">Title _____</p> <p style="text-align: center;">Date of Acceptance _____</p>					



June 18, 2024

Emerald Dunes Country Club
2100 Emerald Dunes Drive
West Palm Beach, FL 33411

RE: Emerald Dunes Irrigation Hole 7 Estimate

Below you will find the cost estimate for the installation of 5 irrigation sprinklers on Hole 7. Irrigation is being replaced where the country is completing drainage work.

Irrigation Estimate	\$10,000.00
----------------------------	--------------------

Thank you for the opportunity to provide an estimate for your project

Jim Boyer
Leibold Irrigation, Inc.

LEIBOLD IRRIGATION INC
18950 COUNTY HWY 5 WEST
EAST DUBUQUE IL 61025

PHONE: 815-747-6024
FAX: 815-747-6103

HADDEN LANDSCAPE, INC.

2204 C Road
Loxahatchee, FL 33470
Phone: 561-689-7004
Fax: 561-753-3235
Email: haddenlandscape@haddenlandscape.com

Estimate

DATE	ESTIMATE #
6/25/2024	1155

CUSTOMER:

EMERALD DUNES GOLF CLUB
Sent Via Email To:
accounting@EmeraldDunesClub.com;
KGreen@EmeraldDunesClub.com

SITE ADDRESS
Emerald Dunes Golf Club 2100 Emerald Dunes Drive West Palm Beach, FL 33411

Job Description	Qty/Man Hrs	Unit Price	Amount
BOUGAINVILLEA - 15 gallon (attached to fence)	7	250.00	1,750.00
Total			\$1,750.00

WE LOOK FORWARD TO HEARING FROM YOU!



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: October 23, 2024

FROM: Kimberly A. Leser, P.E., District Engineer

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development No. 18 – Ibis Golf & Country Club
Consider Purchase Order to LimnoTech
Oversight Services for the Significant Lakes Alum Treatment
Project Application No. 3
Purchase Order No. 24-1082

Background

The Amended and Restated Maintenance Agreement for the Ibis community requires Northern to perform Alum treatments on specific lakes in Ibis. The project includes three (3) applications of Aluminum Sulfate in the 11 specified lakes within the Ibis Water Management System over a period of three (3) Fiscal Years (October 1-September 30). The Board approved a purchase order to SOLitude Lake Management to perform the three Alum treatments. Application No. 1 was completed in January 2023 and Application No. 2 was completed in December 2023. LimnoTech has submitted a proposal to provide Oversight and Resident Project Representative (RPR) Services for the Significant Lakes Alum Treatment Project Application No. 3 awarded to SOLitude Lake Management, LLC. Attached is their proposal to provide these services for a total of \$10,785.00.

Fiscal Impact

As outlined in the Amended and Restated Maintenance Agreement, 85% of the total cost of \$10,785.00 or (\$9,167.25) will be reimbursed by the City of West Palm Beach, leaving approximately \$1,617.75 for Northern to fund over the course of the project. Funding for this expenditure is available within the Northern Fiscal Year 2024/2025 Budget.

Recommendation

Northern Staff and the District Engineer recommend approval of Purchase Order No. 24-1082 for Oversight Services - Application No. 3 in the amount of \$10,785.00 to LimnoTech.



Ibis Lakes

Alum Treatment Oversight Proposal – Application #3

**Prepared for:
Northern Palm Beach County
Improvement District**

October 3, 2024

**Prepared by:
LimnoTech**

INTRODUCTION

Under contract to and in cooperation with the Northern Palm Beach County Improvement District (“District”), LimnoTech supported the development of project specifications for PRJ-621-Unit 18 Ibis - Significant Lakes Alum Treatment Project (“the Project”) as well as conducted contractor oversight during the first round of alum application in January 2023 and the second round in November and December 2023. The objective of the Project is to sequester phosphorus in the sediments of the “Significant Lakes” in the Ibis Lakes community. These lakes are shown in Figure 1. Application of aluminum sulfate binds phosphorus in the water column and sediments of the lakes, reducing the transport of phosphorus downstream. The Project was let for bid on July 5th, 2022 and Solitude Lake Management was selected as the contractor for the work (Contractor). This is a proposal for LimnoTech to serve as Engineer for project oversight for the third round of alum application in November 2024 and provide a Resident Project Representative (RPR) to facilitate oversight. LimnoTech proposes to subcontract Drummond Carpenter, PLLC to fulfil the RPR services, who also served as RPR for the first and second rounds of alum applications.

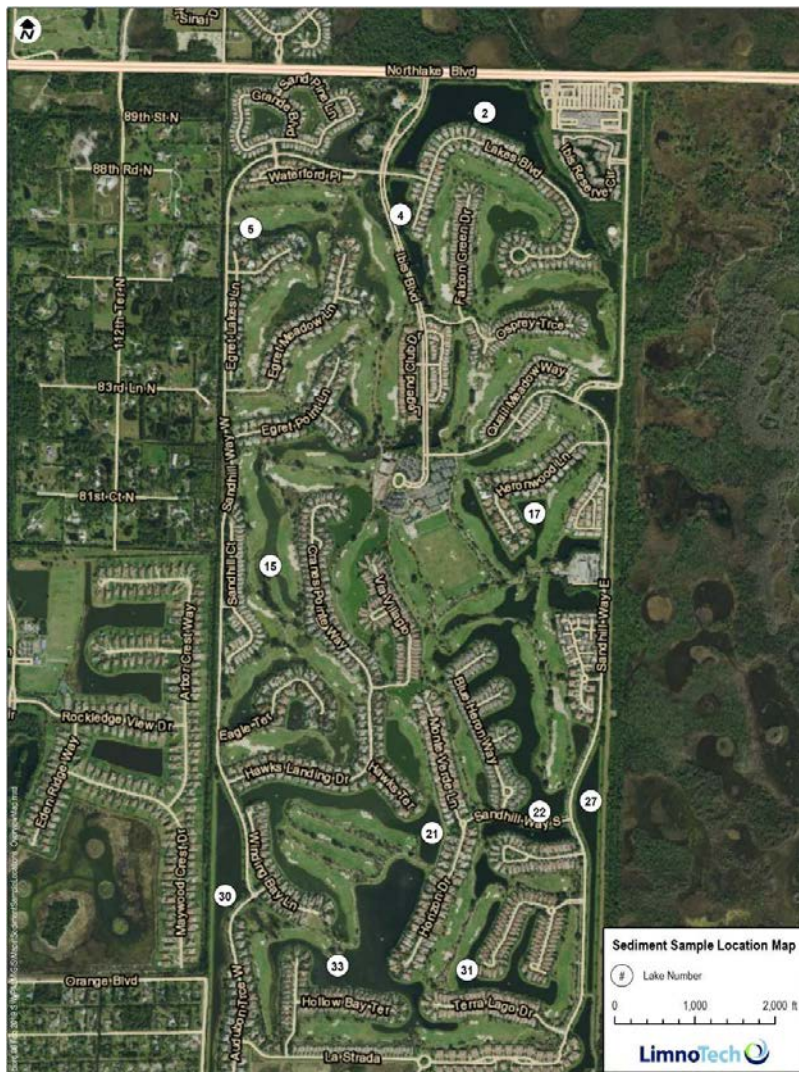


Figure 1. Ibis Lakes – Significant Lake Locations

SCOPE OF WORK

The scope of work described in this proposal includes the following tasks:

- Task 1. Engineer Services
- Task 2. Resident Project Representative Services

Activities that will be completed under each task are described below.

Task 1. Services as Project Engineer

Hans Holmberg of LimnoTech will serve as Engineer for the Project. The role and activities of the Engineer are described in the project specifications. These include, in brief:

- Serve as NPBCID’s liaison with Contractor.
- Coordinate Resident Project Representative (RPR) services.
- Review Contractor’s Construction Schedule, Material Certifications, Maintenance of Traffic Plan, Spill Prevention Plan, Aluminum Sulfate Lot Test Results, Contractor Daily Log, and Final Project Log.
- Schedule, prepare for, and virtually attend pre-construction meeting.
- Participate in progress meetings with Contractor, as needed.
- Review weather conditions and communicate with Contractor to prohibit alum application under unfavorable wind or rain conditions, or low temperatures in the lake or during visible algal blooms.
- Review Contractor jar test results and coordinate with Contractor on decisions to proceed or modify alum treatment.
- Make decisions on resuming alum application if pH falls below 6.5 or above 9.0 S.U.
- Facilitate decisions on excess volume of alum.
- Report progress to NPBCID.
- Investigate Contractor claims for an adjustment in Contract Time or Contract Price.
- Review Contractor’s requests for payment.

Deliverables

- Pre-construction meeting notes
- Documentation of Engineer’s recommendation for Contractor claims.
- Weekly Project Status Reports
- Recommendations for Contractor payment.
- Final Project close-out recommendation.

Task 2. Services as Resident Project Representative

LimnoTech, as Engineer, will subcontract Drummond Carpenter to provide Resident Project Representative (RPR) services. Drummond Carpenter's proposal to provide RPR services is included as an attachment. The RPR will be on-site for the alum application for an approximate total of six (6) half-days. The RPR services are described in the project specifications, Section 00840, and generally include:

- Review Contractor's Construction Schedule, Material Certifications, Maintenance of Traffic Plan, Spill Prevention Plan, Aluminum Sulfate Lot Test Results, Contractor Daily Log, and Final Project Log.
- Attend pre-construction meeting virtually.
- Review progress schedule and status and consult with Engineer.
- Attend meetings with Contractor, serve as Engineer's liaison with Contractor.
- Conduct on-site observations of Contractor work. Report observations of unsatisfactory work to Engineer and Contractor.
- Photo documentation of project activities and unsatisfactory work.
- Maintain job site files and records.
- Report accidents witnessed by RPR or made known to RPR immediately to Engineer and NPBCID.
- Submit list of items requiring completion or correction to Engineer and verify completion or correction following Contractor addressing items.

Deliverables

- Status emails to Engineer following on-site visits.
- Documentation of observed Contractor deviations from project specifications or Contractor plans approved by Engineer.

Schedule

The third round of alum application is expected to be conducted in November 2024. As Engineer, LimnoTech will coordinate with the Contractor so that review of items requiring short turn-around will be planned and reviews and decisions can be made as soon as reasonably possible. Review of Contractor payment requests will be made within 4 business days.

Budget

The total cost to complete the above tasks is estimated to be \$10,785, which includes anticipated labor and travel costs. The cost estimate assumes that the RPR will be on-site for six (6) half-days. A summary of the costs by task is provided in Table 1, including a line-item cost for additional days for Task 2 RPR services. We propose to bill on a time & material basis, not-to-exceed.

Table 1. Project Costs

Task	Task Description	Labor Fees	Reimbursable Expenses	Task Totals
1	Services as Project Engineer	\$ 3,315.00	\$ -	\$ 3,315.00
2	Services as Resident Project Representative	\$ 6,515.00	\$ 600.00	\$ 7,115.00
	Subcontractor markup (5%)			\$ 355.00
Total		\$ 9,830.00	\$ 600.00	\$ 10,785.00
Cost for each additional half-day for RPR services beyond 6 days				\$ 1,000.00

**ATTACHMENT – DRUMMOND & CARPENTER PROPOSAL FOR RESIDENT PROJECT
REPRESENTATIVE SERVICES**

30 August 2024

Hans Holmberg, P.E.
Vice President
LimnoTech

via email: hholmberg@limno.com

Subject: Support for Unit 18 Ibis - Significant Lakes Alum Treatment Project

Dear Mr. Holmberg:

Drummond Carpenter, PLLC (Drummond Carpenter) is pleased to present this proposal to provide professional services to LimnoTech regarding the above referenced project.

BACKGROUND

We understand that the Ibis Lakes Alum Treatment Project involves the strategic application of aluminum sulfate (alum) for sediment inactivation in 11 significant lakes within the Ibis Golf and Country Club Water Management System in the Northern Palm Beach County Improvement District (NPBCID). Applications will be conducted by Solitude Lake Management, hereby referred to as the 'Contractor'. Drummond Carpenter staff are local to the project area and have facilitated the in-lake treatments in conjunction with the Contractor for the past two treatment years.

LimnoTech has requested assistance with Resident Project Representative (RPR) services, including the following tasks:

- Review Contractor's Construction Schedule, Material Certifications, Maintenance of Traffic Plan, Spill Prevention Plan, Aluminum Sulfate Lot Test Results, Contractor Daily Log, and Final Project Log
- Attend virtual pre-construction meeting
- Review progress schedule and status and consult with LimnoTech
- Conduct on-site observations of Contractor work and report observations of unsatisfactory work to LimnoTech
- Photo documentation of project activities and unsatisfactory work
- Maintain job site files and records
- Report accidents witnessed by RPR or made known to RPR immediately to LimnoTech and NPBCID
- Submit list of items requiring completion or correction to LimnoTech and verify completion or correction following Contractor addressing items

Information proposed to be documented during the application events may include the following:

- Hours of alum application
- Quantity of alum applied
- Approximate acreage and volume treated
- Approximate location (on map) of area treated
- Summary of truck deliveries

- Explanation of any downtime
- pH monitoring records
- GPS Coordinates and corresponding application rates and amounts of aluminum sulfate applied to each lake following the application

The proposal herein provides Drummond Carpenter’s scope of work, budget, and schedule to complete the above referenced activities.

SCOPE OF WORK

Task 1: Project Preparation and Coordination - Drummond Carpenter will attend one (1) virtual pre-construction meeting. At this meeting, the Drummond Carpenter team will discuss the proposed observation tasks and preparations for alum application efforts. Effort will also include project coordination activities such as field preparation, review of relevant documentation, and client communications. Drummond Carpenter will revise the Job Hazard Analysis (JHA) prepared for the previous alum application for use by their staff.

Task Deliverable – Job Hazard Analysis (JHA) covering Drummond Carpenter staff safety.

Task 2: Alum Application Observations – Drummond Carpenter will conduct on-site observations for alum applications within the 11 specified lakes, for an approximate total of six (6) half-days. Effort will include observation of the Contractor’s activities, progress, and adherence to the contract documents, as well as observing compliance with LimnoTech’s environmental, health, and safety precautions by the Contractor. Following each application day, Drummond Carpenter will provide LimnoTech with an email summary documenting the application activities and contract compliance. Drummond Carpenter will also provide documentation of observed Contractor deviations from project specifications or plans, as applicable.

Task Deliverable – Daily project status emails and documentation of observed Contractor deviations from project specifications.

ADDITIONAL ASSUMPTIONS

The following additional assumptions are included in this scope of work:

1. Drummond Carpenter will attend one (1) virtual pre-construction meeting.
2. Drummond Carpenter will work under the direction of LimnoTech. Tasks will be observational in nature and Drummond Carpenter will not direct Contractor performance.
3. LimnoTech will provide any relevant health and safety and contract information.
4. LimnoTech will provide any relevant templates for field documentation.
5. Drummond Carpenter will be provided full, unencumbered access to the Ibis Lakes Golf and Country Club’s property for purposes of performing this scope of services.
6. Application events requiring on-site observation are assumed to require six (6) half-days of staff time, including approximately 1.5 hours of driving time per day. Delays or contractor complications that extend the needed observation will incur additional costs of approximately \$1000 per additional half-day.
7. All deliverables will be in electronic versions. Electronic files including PDFs, Excel files, and GIS data will be included in applicable project deliverables.
8. Drummond Carpenter does not have authority to modify Contractor’s performance of tasks. If deviations are observed these will be promptly reported to LimnoTech and NPBCID.



BUDGET ESTIMATE

Drummond Carpenter proposes to provide the services described herein for **\$7,115.00** on a time and materials basis, for six (6) half-days of on-site alum application observation. Any additional days required on site beyond six (6) half-days will incur additional costs of approximately **\$1000 per half-day**, including labor and other direct costs. The time and materials tasks are based on our estimated budget for performing these services (Appendix A), which includes the labor and other direct costs necessary to complete the scope of work.

SCHEDULE

Drummond Carpenter can begin work immediately upon receipt of a notice to proceed (NTP).

CLOSURE

Drummond Carpenter appreciates the opportunity to work with LimnoTech on this project.

Katie Bowes, PWS
Professional Wetland Scientist

Lee Mullon, PE, CFM, D.WRE, PMP
Principal

APPENDIX A: CONSULTANT FEE SCHEDULE

**APPENDIX A
CONSULTANT FEE**



Ibis Lakes

Task	Scope Description	Principal		Senior Engineer / Scientist		Project Engineer / Scientist		Engineer / Scientist		Designer		Basic Activity Amount	Labor-hours by Activity	Average Hourly Rate
		Rate = \$215.00		Rate = \$200.00		Rate = \$185.00		Rate = \$150.00		Rate = \$125.00				
		Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost			
1	Project Preparation and Coordination													
1.1	Meeting Attendance	0	\$0.00	0	\$0.00	0	\$0.00	2	\$300.00	0	\$0.00	\$300.00	2	\$150.00
1.3	Project Coordination	1	\$215.00	0	\$0.00	0	\$0.00	2	\$300.00	0	\$0.00	\$515.00	3	\$171.67
TASK SUBTOTAL		1	\$215.00	0	\$0.00	0	\$0.00	4	\$600.00	0	\$0.00	\$815.00	5	\$163.00
2	Alum Application Oversight													
2.2	Application Event Observations (In Field)	0	\$0.00	0	\$0.00	0	\$0.00	34	\$5,100.00	0	\$0.00	\$5,100.00	34	\$150.00
2.3	Application Event Reporting	0	\$0.00	0	\$0.00	0	\$0.00	4	\$600.00	0	\$0.00	\$600.00	4	\$150.00
TASK SUBTOTAL		0	\$0.00	0	\$0.00	0	\$0.00	38	\$5,700.00	0	\$0.00	\$5,700.00	38	\$150.00
LABOR TOTALS		1	\$215.00	0	\$0.00	0	\$0.00	42	\$6,300.00	0	\$0.00	\$6,515.00	43	\$ 151.51
Percent Breakdown		2%	3%	0%	0%	0%	0%	98%	97%	0%	0%	100%	100%	

SUBCONSULTANTS				
	Name	M/WBE & SDV Status	Amount	Percentage
1)	N/A	N/A		
Proposed Total Subconsultant Fee			=	\$0.00

TOTAL FEE		
(1) Labor Cost (from above)	=	\$6,515.00
(2) Expenses	+	\$600.00
(3) Subtotal (Consultant's Fees) [(1)+(2)]	=	\$7,115.00
(4) Subconsultant's Fees (from left)	=	\$0.00
Proposed Total Time and Materials Fee [3]	=	\$7,115.00

REIMBURSEABLE EXPENSES

Drummond Carpenter, PLLC

Photocopies	Units	Rate per Unit	Quantity	Total		
B/W Copies - 8.5" x 11"	copy	\$0.05				
B/W Copies - 11" x 17"	copy	\$0.10				
Color Copies - 8.5" x 11"	copy	\$1.00				
Color Copies - 11" x 17"	copy	\$2.00				
Scans	Units	Rate per Unit	Quantity	Total		
Large Format - 24"x36"	sheet	\$30.00				
Large Format - 36" x 48"	sheet	\$60.00				
Full Size Plots	Units	Rate per Unit	Quantity	Total		
Color Plots (up to 48" x 48")	sq.ft	\$6.00				
B/W Plots (up to 48" x 48")	sq. ft	\$0.75				
Gator Board (up to 48" x 48")	sq. ft	\$12.00				
Miscellaneous Reproduction	Units	Rate per Unit	Quantity	Total		
Flash Drive/ USB Drive	each	\$20.00				
Cloud Storage of Project Data	month	\$50.00				
Report Binders up to 1.5"	each	\$20.00				
Report Binders 2" - 3"	each	\$25.00				
Report Binders 3"-4"	each	\$30.00				
Courier and Delivery	Units	Rate per Unit	Quantity	Total		
Delivery within Orange County	delivery	\$25.00				
Delivery outside of Orange County	delivery	\$50.00				
Field Expenses (Rates Based on Usage Time)	Daily	Weekly	4 Weeks	Quantity	Unit	Total
Water Level Meter	\$37.00	\$65.00	\$182.00			
Continuous Water Level Logger (In-Situ Troll 700)	\$120.00	\$290.00	\$783.00			
Multiparameter Water Quality Meter with Flow Cell	\$209.00	\$576.00	\$1,323.00			
Turbidity Meter	\$37.00	\$103.00	\$290.00			
Consumable Field Sampling Supplies (gloves, tubing, etc)	\$50.00	N/A	N/A			
Stormwater Autosampler (ISCO 6712)	\$72.00	\$193.00	\$547.00			
Rain Gage (ISCO)	\$45.00	\$125.00	\$307.00			
Area Velocity Flow Module (ISCO 750)	\$45.00	\$125.00	\$307.00			
ISCO Bubbler Flow Module (730)	\$45.00	\$125.00	\$307.00			
Hydrologic Flow/ Stage Meter (ISCO 2150)	\$108.00	\$301.00	\$894.00			
GPS Unit (Trimble R1 Unit)	\$100.00	\$300.00	\$750.00			
GPS Unit (Trimble GeoExplorer 6000)	\$279.00	\$765.00	\$1,803.00			
Schonstedt Magnetic Pipe & Cable Locator	\$68.00	\$244.00	\$602.00			
Mobile Data Collector Tablet (iPad Pro)	\$50.00	\$125.00	\$250.00			
Peristaltic Pump	\$37.00	\$97.00	\$271.00			
Trash Pump, 2"	\$50.00	\$136.00	\$380.00			
Generator	\$65.00	\$174.00	\$489.00			
Battery, Marine (w/charger)	\$23.00	\$60.00	\$164.00			
Hand Auger	\$23.00	\$60.00	\$164.00			
AMS Split Core Sampler, 2" x 6" or 2" x 12"	\$44.00	\$116.00	\$326.00			
Drainage Structure Inventory Tools (manhole key, gloves, etc.)	\$10.00	\$25.00	\$60.00			
Field truck	\$100.00	N/A	N/A	6	Days	\$600.00
Field Expenses (Rates Based on Usage Time)	Daily	Weekly	4 Weeks	Quantity	Unit	Total
Row Boat with Trolling Motor	\$73.00	\$196.00	\$544.00			
Pontoon Boat	\$250.00	N/A	N/A			
SCUBA Diving Gear (per person)	\$100.00	N/A	N/A			
Lake Seepage Meter	N/A	N/A	\$125.00			
Passive Flux Meter (Multi-Sample, Multi-Parameter)	N/A	N/A	\$2,500.00			
Pushpoint Pore Water Sampler	\$150.00	\$450.00	\$1,350.00			
Multi-gas Monitor (O2/CO/CO2/PID)	\$105.00	\$256.00	\$872.00			
Tripod Rescue System (tripod and winch)	\$143.00	\$452.00	\$1,456.00			
Confined Space Blower	\$50.00	\$136.00	\$380.00			
Full-Body Harness	\$15.00	\$45.00	\$90.00			
Power Tool Set for Major Equipment Installation	\$75.00	\$150.00	\$250.00			
Sontek FlowTracker Handheld ADV	\$221.00	\$619.00	\$1,532.00			
Davis Vantage Pro Weather Station	\$65.00	\$174.00	\$488.00			
Field Expenses (Miscellaneous)	Units	Rate per Unit	Quantity	Unit	Total	
Field Sampling Filter (0.2/0.45 micron)	each	\$50.00				
Expenses Total					\$600.00	



Northern Palm Beach County Improvement District

Purchase Order

Purchase Order No.

24-1082

Vendor :1127

LIMNO-TECH, Inc.

PO Box 494
Saline, MI 48176
Phone - / Fax -

Billing and Shipping Address

359 Hiatt Drive
Palm Beach Gardens, FL 33418
(561) 624-7830 Ext
Fax (561) 624-7839

Document Information

Document Date 10/03/2024
Required Date 10/13/2024
Prepared By Kimberly A. Leser
Workflow ID 07
Status Board 2 Documents
Description Unit 18- Oversight Services for Significant Lakes Alum Treatment Project- Application No. 3

Change Order 0
Project No
Invoice to follow Y

Comments : LimnoTech will provide a separate proposal for each project application. This is the Final Application. Per the Amended and Restated Maintenance Agreement, 85% of the total cost will be reimbursed by the City of West Palm Beach.

Table with 7 columns: Qty, Unit Type, Fund, GL Acct, Item Description, Unit Price, Total. Row 1: 1 EA 1801 53114 Unit 18- Oversight Services for Significant Lakes Alum Treatment Project- Application No. 3 10,785.00 10,785.00. Total: \$10,785.00

Approval Information

SUSAN P. SCHEFF Board - Approved 10,785.00 10/09/2024 11:52 AM
CLIFFORD D. BEATTY Executive Director - Approved 10,785.00 10/08/2024 10:16 AM
KATHLEEN E. ROUNDTREE Finance Director - Approved 10,785.00 10/07/2024 3:31 PM
LAURA L. HAM Budget Manager - Approved 10,785.00 10/07/2024 9:55 AM
Kimberly A. Leser District Engineer - Approved 10,785.00 10/04/2024 8:00 AM
KENNITH R. ROUNDTREE Department Manager - Approved 10,785.00 10/04/2024 7:16 AM
Kimberly A. Leser Requester - Submitted 10,785.00 10/03/2024 3:29 PM

This Purchase Order Authorizes the purchase of the items or services in the quantities and the amounts specified above by the purchaser identified above on the presentation of proper identification at time of purchase. The Purchase Order number must appear on billing invoices and packages and billing of the purchase must be submitted to the address shown above. NPBCID is exempt from payment of State sales tax under Exemption 85-8012560376C-1 Exp. 5-31-28. Annual Contracts-Work shall be completed in accordance with existing Agreement between Northern and Vendor listed herein. Payment shall be in accordance with said agreement, attached scope and budget. Payment for work shall not exceed the herein authorized fee without an approved written change to this Purchase Order.



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: October 23, 2024

FROM: Katie Roundtree, Director of Finance and Administration

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Consider Amendment to Audit Engagement Letter – Marcum, LLP

Background

On August 23, 2023, the Board selected Marcum, LLP to provide Annual Financial Audit Services after advertising for a Request for Proposals. In October 2023, the Board approved an Agreement for the Provision of Audit Services and Engagement Letter for the fiscal years ending September 30, 2023 through September 30, 2027. The Engagement Letter is to provide services to conduct a financial and compliance audit of the District's annual financial statements.

As is customary in the industry, the annual financial and compliance audit fees do not include fees for a single audit. A single audit is required for Federal and State grants when the grantee expends over \$750,000 in one fiscal year. A single audit tests the District's compliance with the specific grant requirements. The District has not needed a single audit since the District received FEMA grant funds from Hurricanes Frances and Jeanne in 2004. This year, the Resilient Florida Grant in Unit 5 expenditures for the pipe restoration project were over \$750,000. In addition, two FRDAP grants for the Unit 9B Abacoa preserve structure and the Unit 43 Mirasol bridge construction had expenditures that, combined with the Unit 5 project, totaled over \$750,000.

The Amendment to the Audit Engagement Letter sets forth the responsibilities and fees for the Federal and State single audits. The term is for fiscal years ending September 30, 2023, through September 30, 2027, the same as the Engagement Letter for the financial and compliance audit of the District's annual financial statements.

Fiscal Impact

Marcum's fee for a Federal Single Audit is \$8,000, and for a State Single Audit, it is \$8,000, as applicable. The cost of the Single Audit will be charged to the specific Unit with applicable grant expenditures.

Recommendation

Northern Staff and General Counsel recommend approval of the Amendment to the Engagement Letter with Marcum, LLP.



September 24, 2024

Board of Supervisors
Budget, Banking and Audit Committee
c/o Mr. Danvers Beatty, Executive Director
Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, Florida 33418

Dear Mr. Beatty:

Re: Addendum to the Agreement Between the Northern Palm Beach County Improvement District and Marcum LLP for Auditing Services (Agreement dated October 25, 2023) to include requirements set for by the Uniform Guidance, the Florida Single Audit Act and Chapter 10.550, Rules of the Auditor General of the State of Florida.

This letter serves as an addendum (all previous terms of the referenced Agreement for Financial Auditing Services are still in effect) of our understanding of the services we, Marcum LLP ("Marcum"), are to provide for Northern Palm Beach County Improvement District (the "District"). This addendum sets forth consideration of Federal and Florida Single Audit Act requirements for the remaining contract term (through fiscal year September 30, 2027).

Schedule of Expenditures of Federal Awards and State Financial Assistance

We will subject the schedule of expenditures of federal awards and state financial assistance, as applicable, to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards and state financial assistance is presented fairly in all material respects in relation to the financial statements as a whole.

Professional Auditing Standards

We will conduct our audits in accordance GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and in accordance with Florida Single Audit Act. As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, and in accordance with the Florida Single Audit Act, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will audit the District's compliance over major federal award and state programs, as applicable, for the years ended September 30, 2024 through 2027. Our audit will be conducted with the objectives of our expressing an and an opinion on compliance regarding the District's major federal and state awards.

The objectives of our compliance audit is to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Audit of Major Program Compliance

Our audit of the District's major federal and state award programs compliance will be conducted in accordance with the requirements of the Florida Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, Florida Single Audit Act and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance and the Florida Single Audit Act requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal and state award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Florida Single Audit Act, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions,

misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal and state programs as a whole.

As part of a compliance audit in accordance with GAAS and in accordance with *Government Auditing Standards*, and in accordance with the Florida Single Audit Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal and state programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and Florida Single Audit Act.

Also, as required by the Uniform Guidance and the Florida Single Audit Act, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal and state award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;

3. For identifying, in its accounts, all federal awards and state received and expended during the period and the federal and state programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal and state awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and Florida Single Audit Act;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal and state award programs, and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations, and the terms and conditions of federal award and state programs;
8. For disclosing accurately, currently, and completely the financial results of each federal award and state in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal and state award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence;
 - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditors' report.

16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of non-attest services, including identifying the proper party to oversee non-attest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards and state financial assistance, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards and state financial assistance in accordance with the Uniform Guidance and Florida Single Audit Act, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards and state financial assistance, (c) to include our report on the schedule of expenditures of federal awards and state financial assistance in any document that contains the schedule of expenditures of federal awards and state financial assistance and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards and state financial assistance with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards and state financial assistance no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. If you are missing any documents or workpapers from our prior years' engagements (if applicable), it is your responsibility to inform us. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditors' report to the date the financial statements are issued.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. **It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse.** The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

Per federal requirements, the Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Fees

Our fees will be based on the services to be provided hereunder, the timeliness and completeness of the information and documentation provided to us, firm technology, firm processes, and time required of personnel at our standard hourly rates. Our hourly rates vary according to the level of the personnel assigned to your audit. Fees for this addendum will be \$8,000 for a Federal Single Audit and \$8,000 for a State Single Audit, as applicable.

Northern Palm Beach County Improvement District
September 24, 2024
Page 7

Agreement

If you agree with the terms of our addendum, as described in this letter, please sign this PDF version of the engagement letter and return it to us by email and we will send you a fully executed copy.

Very truly yours,

Marcum LLP

Moises D. Ariza, CPA, CGMA
Partner

MDA/ar

ACCEPTED

This addendum, the Marcum engagement letter dated October 2, 2023 and the Audit Service Agreement (Agreement dated October 25, 2023) correctly sets forth the agreement of Northern Palm Beach County Improvement District.

Authorized signature: _____

Name: _____

Title: _____

Date signed: _____



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: October 23, 2024

FROM: C. Danvers Beatty, P.E., Executive Director

RE: Consider Vehicle Purchase Authorization and Declaration of Surplus Vehicles
Purchase Order No. 25-3 and Payment to Gilbert Chevrolet Company, Inc.

Background

The approved 2024/2025 Budget includes the purchase of three new fleet vehicles. The new vehicles will be two 2025 Chevrolet Silverado 1500 4X4 Crew Cabs and one 2025 Chevrolet Trax SUV. These vehicles will replace two trucks and one SUV in the fleet that are due for replacement. The Director of Operations established specifications for the new vehicles based on operational needs to improve fuel efficiency and work performance. Gilbert Chevrolet Company, Inc. agreed to match the pricing from the Florida Sheriff's Association Contract. Attached are the specification price sheets for the proposed vehicles and Purchase Order No. 25-3. In addition, the vehicles listed below can be declared surplus and will be sold at some point in the future:

- | | | |
|----------------------------|----------|------------------|
| ● 2015 Chevrolet Silverado | 1500 P/U | Mileage: 117,000 |
| ● 2017 Chevrolet Silverado | 1500 P/U | Mileage: 119,000 |
| ● 2015 Chevrolet Equinox | | Mileage: 112,000 |

Fiscal Impact

Sufficient maintenance funds are budgeted in the fiscal year 2024/2025 budget.

Recommendation

Northern Staff recommends Board approval of the referenced Purchase Order No. 25-3 in the amount of \$119,497.00 and payment to Gilbert Chevrolet Company, Inc. for the purchase of two trucks and one SUV. In addition, Staff recommends the declaration of the three vehicles listed above as surplus.



Date: 8/26/2024
 Salesperson: HOUSE HOUSE
 Manager: Kevin Hatfield
 Customer ID #: 0000033167

FOR INTERNAL USE ONLY

CUSTOMER **NORTHERN PALM BEACH COUNTY IMPROVEM** Home Phone : **(561) 624-7830**
 Address : **359 HIATT DRIVE**
PALM BEACH GARDENS, FL 33418 Work Phone :
PALM BEACH
 E-Mail : **Eric@npbcid.org** Cell Phone : **(561) 718-7676**

VEHICLE
 Stock # : **NEW 2025 Order** New / Used : **New** VIN : **NO VIN YET** Mileage: **0**
 Vehicle : **2025 Chevrolet Silverado 1500** Color :
 Type : **Work Truck 4x4 Crew Cab 5.75 ft. bo** **CK10543**
 Body Size : Style : Weight : **0** Unit Class :

Market Value	Selling Price	<u>51,340.00</u>
Total Savings		<u>4,409.00</u>
Adjusted Price		<u>46,931.00</u>
Balance		<u>46,931.00</u>

Customer Approval: _____ Management Approval: _____
 By signing this authorization form, you certify that the above personal information is correct and accurate, and authorize the release of credit and employment information. By signing above, I provide to the dealership and its affiliates consent to communicate with me about my vehicle or any future vehicles using electronic, verbal and written communications including but not limited to eMail, text messaging, SMS, phone calls and direct mail. Terms and Conditions subject to credit approval. For Information Only. This is not an offer or contract for sale.



Order Details - Stored Configuration <DSMXDZ>



Customer Dealer

BAC Information

Contact Name
Contact Phone

DAN
NPB

Stock No.
CID













Update






Model/Order Information

Model Year	2025
Division	CHEVROLET
Distribution Entity	FLT Fleet
Order Type	FNR - Fleet Commercial
Allocation Group	CLDCRW
Model	CK10543 - 1500 Silverado: 4WD, Short Crew
TPW	
Requested TPW	9/16/24
VIN	
Request ID	DSMXDZ
MSRP w/DFC	\$51,340.00



Vehicle Specifications


PEG	1WT - Work Truck Preferred Equipment Group
Color	GAZ - Summit White
Trim	H2G - 1WT-Vinyl, Jet Black, Interior Trim
Engine	L84 - Engine: 5.3L, EcoTec3 V-8, DI, Dynamic Fuel Mgt, V V T
Transmission	MHT - 10-Speed Automatic
Emissions	FE9 - Federal Emissions
Ordered Options	

- 1WT - Work Truck Preferred Equipment Group  
- AKO - Glass, Deep Tinted  
- AQQ - Keyless Remote Entry
- AZ3 - Seats: Front 40/20/40 Split-Bench, Full Feature 
- BG9 - Floor Covering: Rubberized Vinyl, Black 
- C49 - Defogger, Rear Window, Electric  
- C5Y - GVW Rating 7100 Lbs
- CGN - Chevytec Spray-on Liner  
- DLF - Mirrors, O/S: Power, Heated  

- E63 - Durabed
- FE9 - Federal Emissions
- G80 - Auto Locking Differential, Rear
- GAZ - Summit White  
- GU5 - Rear Axle: 3.23 Ratio
- H2G - 1WT-Vinyl, Jet Black, Interior Trim 
- IOR - Chevrolet Infotainment, 7" Color Screen 
- K34 - Cruise Control 
- KC4 - Cooler, Engine Oil
- KNP - Transmission Cooling System

KW7 - Alternator, 170 AMP

L84 - Engine: 5.3L, EcoTec3 V-8, DI, Dynamic Fuel Mgt, V V T  


MHT - 10-Speed Automatic 

NZZ - Skid Plate


PCV - 1WT Convenience 1 Package

PEB - 1WT Value Package

PED - Chevy Safety Assist



QDV - Tires: 265/70 R17 All Terrain, Blackwall 

QK1 - Standard Tailgate 



RD6 - Wheels: 17" Steel - Painted Ultra Silver 

SAF - Spare Tire Lock

TQ5 - Headlamps, Intellibeam

UE1 - OnStar Communication System  

UE4 - Following Distance Indicator


UEU - Sensor, Forward Collision Alert  

UHX - Lane Keep Assist/Departure Warning

UHY - Automatic Emergency Braking

UKJ - Sensor, Front Pedestrian Braking

UQF - Speaker System: Standard Sound System

V76 - Recovery Hooks 

VQ3 - Holdback Returned Monthly, Dealer Fleet Assistance

Customer Information

Customer Type

First Name

Business Name

Middle Initial

Last Name

Email

Daytime Phone

Address

City

Zip/Postal Code

Province, State, or Territory

Country

Fleet Information

Primary FAN

876587

End-User FAN

PO #

Event History



 Global Filter

Total Records: 2



1



10 

0500 Order Configuration Accepted 8/23/24 8/23/24, 8:42:15.668 AM

0501 Order Configuration Added 8/23/24 8/23/24, 8:42:15.668 AM





Date: 10/2/2024
 Salesperson: DeAnne Martin
 Manager: Kevin Hatfield
 Customer ID #: 000033167

FOR INTERNAL USE ONLY

CUSTOMER NORTHERN PALM BEACH COUNTY IMPROVEM Home Phone : **(561) 624-7830**
359 HIATT DRIVE
 Address : PALM BEACH GARDENS, FL 33418 Work Phone :
PALM BEACH
 E-Mail : Eric@npbcid.org Cell Phone : **(561) 718-7676**

VEHICLE
 Stock # : DMXS7C New / Used : **New** VIN : DMXS7CORDER Mileage: **0**
 Vehicle : 2025 Chevrolet Trax Color : **Summit White**
 Type : 2RS 4dr Front-Wheel Drive **1TU58**
 Body Size : Style : Weight : **0** Unit Class :

Market Value Selling Price	26,190.00
Discount	555.00
Adjusted Price	25,635.00
Balance	25,635.00

Customer Approval: _____ Management Approval: _____
 By signing this authorization form, you certify that the above personal information is correct and accurate, and authorize the release of credit and employment information. By signing above, I provide to the dealership and its affiliates consent to communicate with me about my vehicle or any future vehicles using electronic, verbal and written communications including but not limited to eMail, text messaging, SMS, phone calls and direct mail. Terms and Conditions subject to credit approval. For Information Only. This is not an offer or contract for sale.



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

25-3

Purchase Order

Vendor :1065

Gilbert Chevrolet Company, Inc

3550 Highway 441 South
Okeechobee, FL 34973
Phone - / Fax -

Billing and Shipping Address

359 Hiatt Drive
Palm Beach Gardens, FL 33418
(561) 624-7830 Ext
Fax (561) 624-7839

Document Information

Document Date 09/10/2024
Required Date 09/20/2024
Prepared By ERIC A. VINCENT

Workflow ID 07
Status Waiting for Board Documents
Description (2) new 2025 Chevrolet pick up trucks
and (1) Chevy Trax for Operations

Change Order 0
Project No
Invoice to Y
follow

Comments : This is for two trucks at the same purchase price-\$46,931.00 X2=\$93,862.00 and one Chevy Trax for K Leser

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
2	EA	Ops0	56401	(2) new 2025 Chevrolet pick up trucks	46,931.00	93,862.00
1	EA	Ops0	56401	(1) Chevy Trax	25,635.00	25,635.00
Total :						\$119,497.00

Approval Information

KATHLEEN J. MALONEY-POLLACK	Board 2 - Approved	10/02/2024 12:56 PM
SUSAN P. SCHEFF	Board - Approved 93,862.00	10/02/2024 12:47 PM
CLIFFORD D. BEATTY	Executive Director - Approved 93,862.00	10/02/2024 12:30 PM
KATHLEEN E. ROUNDTREE	Finance Director - Approved 93,862.00	10/02/2024 11:54 AM
LAURA L. HAM	Budget Manager - Approved 93,862.00	10/01/2024 10:26 AM
Kimberly A. Leser	District Engineer - Approved 93,862.00	10/01/2024 10:00 AM
KENNITH R. ROUNDTREE	Department Manager - Approved 93,862.00	09/30/2024 1:16 PM
ERIC A. VINCENT	Requester - Submitted 93,862.00	09/10/2024 8:37 AM

This Purchase Order Authorizes the purchase of the items or services in the quantities and the amounts specified above by the purchaser identified above on the presentation of proper identification at time of purchase.

The Purchase Order number must appear on billing invoices and packages and billing of the purchase must be submitted to the address shown above.

NPBCID is exempt from payment of State sales tax under Exemption 85-8012560376C-1 Exp. 5-31-28.

Annual Contracts-Work shall be completed in accordance with existing Agreement between Northern and Vendor listed herein. Payment shall be in accordance with said agreement, attached scope and budget. Payment for work shall not exceed the herein authorized fee without an approved written change to this Purchase Order.

**RECOMMENDED DISBURSEMENTS FOR
OCTOBER 23, 2024 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	21,580.33			176,871.00	198,451.33
Unit No. 5 - Henry Rolf		-	145,174.00		145,174.00
Unit No. 9B - Abacoa II		20,559.50		-	20,559.50
Unit 16 - P. B. Park of Commerce	500.00	-		-	500.00
Unit No. 43 - Mirasol		29,128.24			29,128.24
Unit No. 53 - Arden	10,263.96				10,263.96
	32,344.29	49,687.74	145,174.00	176,871.00	404,077.03

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 189

OCTOBER 23, 2024

	BOND/COI*	LANDOWNER FUNDS	TOTALS
CONSTRUCTION:			
J. W. Cheatham, LLC (Alton Phase 3 Paving Project)	<u>17,771.00</u>	<u>175,896.00</u>	193,667.00
ENGINEERING:			
Michael B. Schorah & Assoc. (Phase 2 Final Asphalt)	<u>975.00</u>	<u>975.00</u>	1,950.00
OTHER PROFESSIONALS:			
Flipside GEO	<u>625.00</u>		625.00
MISCELLANEOUS:			
NPBCID Reimbursements: (NPBCID Personnel time & Auditor)	<u>2,209.33</u>		2,209.33
	21,580.33	176,871.00	198,451.33

**UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 35
October 23, 2024**

	<u>NOTE PROCEEDS</u>	<u>TOTAL</u>
CONSTRUCTION:		
Johnson-Davis, Inc. (FINAL) (Vista Pkwy South R & R Culvert)	<u>144,971.00</u>	144,971.00
 OTHER PROFESSIONALS:		
Caldwell & Pacetti	<u>203.00</u>	203.00
	<u><u>145,174.00</u></u>	<u><u>145,174.00</u></u>

**UNIT OF DEVELOPMENT NO. 9B
DISBURSEMENT NO. 141
OCTOBER 23, 2024**

EIPC

TOTALS

ENGINEERING:

WGI, Inc.

(WS2 Wood Structure Engineering)

20,559.50

20,559.50

20,559.50

20,559.50

**UNIT OF DEVELOPMENT NO. 16
DISBURSEMENT NO. 147
OCTOBER 23, 2024**

	BONDS	EIPC	L/O FUNDS	TOTAL
OTHER PROFESSIONALS:				
Flipside GEO	<u>500.00</u>			500.00
	<u>500.00</u>	-	-	<u>500.00</u>

**UNIT OF DEVELOPMENT NO. 43
DISBURSEMENT NO. 99
OCTOBER 23, 2024**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
C. J. Contracting, LLC (FINAL) (Boardwalk Renovation Project PO#24-75)	<u>23,757.64</u>	23,757.64
ENGINEERING:		
WGI, Inc. (Engineering for Board Walk Repairs)	<u>5,370.60</u>	5,370.60
	<u>29,128.24</u>	<u>29,128.24</u>

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 138
OCTOBER 23, 2024**

	BOND	TOTAL
ENGINEERING:		
Michael B. Schorah & Assoc. (P.E. Services)	<u>1,680.00</u>	1,680.00
OTHER PROFESSIONALS:		
Caldwell & Pacetti (INV#131963 Legal)	<u>4,930.00</u>	4,930.00
NPBCID Reimbursements: (NPBCID Personnel time & Auditor)	<u>3,653.96</u>	3,653.96
	<u>10,263.96</u>	-
	<u>10,263.96</u>	<u>10,263.96</u>



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: October 23, 2024

FROM: Kimberly A. Leser, P.E., District Engineer

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development No. 2C – Alton
Consider Approval of Form of Design-Build Agreement with Poinciana Development Group, Inc. and Subsequent Execution

Background

The Board of Supervisors approved Resolution No. 2024-04 at the August Board Meeting establishing Poinciana Development Group, Inc. and ShadeFLA, Inc. as a Sole Source Provider for Northern's Alton Park Replacement Shade Structure.

Northern's General Counsel created a Design-Build Agreement for the design, permitting and installation of a Replacement Shade Structure with columns, footers and shade sails to meet the required Alton Park Permit and current building code criteria. The District Engineer is recommending the approval of the Design-Build Agreement in form and the subsequent execution of the Agreement with Poinciana Development Group, Inc.

Fiscal Impact

Northern expects to be fully reimbursed by its insurance carrier for the design, permitting and installation of the Replacement Shade Structure, less the \$5,000 deductible.

Recommendation

The District Engineer recommends Northern's Board of Supervisors approve the Design-Build Agreement in form and subsequent execution of the Design-Build Agreement upon receipt.

AGREEMENT

THIS DESIGN BUILD AGREEMENT (the “Agreement”) shall be effective as of the ___ day of _____, 2024, (the “Effective Date”) and is being entered into by and between Northern Palm Beach County Improvement District (the “Owner”) and Poinciana Development Group, Inc., (the “Design Builder”).

The Owner and Design Builder hereby agree as follows:

ARTICLE 1 WORK

Design Builder, together with its subcontractor, ShadeFLA, Inc., shall provide all work required by the Contract Documents (the “Work”). Design Builder agrees to do additional Work arising from changes ordered by the Owner pursuant to the General Conditions.

ARTICLE 2 CONTRACT DOCUMENTS

“Contract Documents” means this Agreement, Ethics Statement, Insurance Certificate, Payment and Performance Bonds, General Conditions, Supplementary Conditions, Exhibits, Final Design once approved, Addenda if any, Notice to Proceed, Change Orders, Notice of Final Completion, and all other documents identified in this Agreement that together form the contract between Owner and Design Builder for the Work (the “Contract”). The Contract constitutes the complete agreement between Owner and Design Builder and supersedes any previous agreements or understandings.

ARTICLE 3 CONTRACT SUM

Subject to the provisions of the Contract Documents, Owner shall pay Design Builder for its performance of the Work, the sum of \$282,734.22 the “Contract Sum”.

The Contract Sum shall be paid in three (3) phases, as follows:

3.01 Phase 1 shall consist of the payment of a 50% deposit calculated pursuant to the attached cost estimate (hereinafter referred to “Exhibit A”). Said deposit shall be used towards preparation of the Final Design of the shade sails and structure supporting same as generally depicted in the attached product sheet of the requested shade sails (hereinafter referred to “Exhibit B”). A proposed Final Design and its Cost of Installation shall be submitted to the Owner for approval. Once approved in writing by the Owner said proposed Final Design shall thereupon be prepared for installation by the Design Builder.

3.02 Phase 2 shall consist of a payment of 30% of the Cost of Installation upon written confirmation from the Design Builder that the Final Design product has been prepared, permitted and is ready for delivery and installation.

3.03 Phase 3 shall consist of payment of the balance of the Cost of Installation upon the Design Builders achievement of Final Completion of the installation of the Work.

ARTICLE 4 CONTRACT TIME

Design Builder shall commence the Work and achieve Final Design within 30 days of the Effective Date of this Agreement.

Design Builder shall achieve Final Completion within 120 days of its receipt of written approval from the Owner of approval of the Final Design and Cost of Installation.

By signing this Agreement, Design Builder represents to Owner that 150 days is reasonable for Final Completion of the Work and Design Builder will complete the Work within the Contract Time.

ARTICLE 5 LIQUIDATED DAMAGES.

Intentionally Left Blank

ARTICLE 6 COMPENSABLE CHANGE ORDER

If Design Builder is entitled to an increase in the Contract Sum as a result of a Change Order, the Contract Sum will be increased by the sum set forth in the Change Order.

ARTICLE 7 ASSIGNMENT

If this Agreement is terminated prior to completion of the Work, the Design Builder, if requested in writing by the Owner, shall execute an assignment to the Owner of all its Work-related contracts with Design Professionals, including subcontractors, for the Work they were to perform.

ARTICLE 8 DUE AUTHORIZATION

The person or persons signing this Agreement on behalf of Design Builder hereby represent and warrant to Owner that this Agreement is duly authorized, signed, and delivered by Design Builder.

ARTICLE 9 DESIGN BUILDER'S COVENANTS AND REPRESENTATIONS

Without superseding, limiting, or restricting any other representation or warranty set forth elsewhere in the Contract Documents, or implied by operation of law, the Design Builder makes the following covenants and representations to Owner:

- 9.1 Design Builder and all of its Design Professionals and subcontractors are properly certificated, licensed and qualified to perform the Work required by the Contract Documents.
- 9.2 Design Builder accepts the relationship of trust and confidence with the Owner established by the Contract Documents. Design Builder will cooperate with Owner.
- 9.3 Design Builder and its Design Professionals have carefully examined the site of the Project and the adjacent areas, have suitably investigated the nature and location of the Work and have satisfied themselves as to the general and local conditions which will be applicable, including but not limited to: (1) conditions related to site access and to the transportation, disposal, handling and storage of materials; (2) the availability of labor, water, power and roads; (3) normal weather conditions; (4) observable physical conditions at the site and existing site conditions including: size, utility capacities and connection options of external utilities; (5) the surface conditions of the ground and (6) the character and availability of the equipment and facilities which will be needed prior to and during the performance of the Work.
- 9.4 Design Builder and its Design Professionals have suitably reviewed the site survey, record documents, seismic data, preliminary geotechnical and other test reports,

environmental documents and any other documentation furnished by Owner in the Exhibits.

- 9.5 Design Builder and its Design Professionals have carefully reviewed the Contract Documents. Design Builder acknowledges that the Contract Documents will establish the scope, level of quality, design intent and the procedures for the development of the Final Design to a state of Final Completion.

Design Builder agrees that (1) the Final Design shall depict and describe a design of the Work and its Cost of Installation; (2) it will manage, coordinate and fully complete the Final Design; (3) the Design Builder will cause its Design Professionals to describe and depict the Final Design, which will include all information required by the building trades to complete the installation (other than such details customarily developed by others during fabrication and installation) and (4) it will manage and timely complete the Work in consideration for the Owner's payment of the Contract Sum.

- 9.6 Design Builder and its Design Professionals have reviewed the above specified Contract Time and agree that the design and installation tasks and milestones are reasonable and feasible. Design Builder also agrees that time is of the essence for the performance of the Work.

- 9.7 Design Builder agrees that all Contract Documents will be complete, coordinated, and accurate.

- 9.8 Design Builder agrees that all materials, equipment and furnishings incorporated into or used in the Work will be of good quality, new (unless otherwise required or permitted by the Contract Documents) and free of liens, claims and security interests of third parties. If required by the Owner, Design Builder will furnish satisfactory evidence as to the kind and quality of the materials, equipment and furnishings.

- 9.9 Design Builder agrees that the Work will be of good quality, free of defects and will conform with the requirements of the Contract Documents. Work not conforming to the requirements of the Contract Documents, including substitutions in design or construction not specifically approved or authorized by the Owner in advance, may be considered defective.

- 9.10 Design Builder agrees to correct any error(s), omission(s), or deficiencies in the Contract Documents or the Final Design at no additional cost to Owner; however, this provision in no way limits the liability of Design Builder.

ARTICLE 10. PUBLIC RECORDS

If acting on behalf of the Owner as provided under §119.011(2), Florida Statutes, the Design Builder shall comply with the applicable provisions of §119.0701, Florida Statutes ("Public Records"). Specifically, the Design Builder shall:

- 10.1 Keep and maintain Public Records required by the District to perform the Work provided for in this Agreement.
- 10.2 Upon request from the Owner, provide the Owner with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does

- not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.
- 10.3 Ensure that Public Records that are exempt or confidential and exempt from Public Records disclosure requirements are not disclosed except as authorized by law for the duration of the term of the Agreement and following completion of the Agreement if the Design Builder does not transfer the records to the District.
- 10.4 Upon completion of the Agreement, transfer, at no cost, to the Owner all Public Records in possession of the Design Builder or keep and maintain Public Records required by the Owner to perform the service. If the Design Builder transfers all Public Records to the Owner upon completion of the Agreement, the Design Builder shall destroy any duplicate Public Records that are exempt or confidential and exempt from Public Records disclosure requirements. If the Design Builder keeps and maintains Public Records upon completion of the Agreement, the Design Builder shall meet all applicable requirements for retaining Public Records. All records stored electronically must be provided to the Owner, upon request from the Owner, in a format that is compatible with the Owner's information technology system.
- 10.5 Promptly notify the Owner upon receipt of a Public Records request.
- 10.6 Failure by the Design Builder to retain and provide Public Records as required by law may result in termination of this Agreement by Owner.
- 10.7 If the Design Builder has questions regarding the application of Chapter 119, Florida Statutes, to the Design Builder's duty to provide Public Records relating to this Agreement, contact the Owner's Custodian of Public Records at (624-7830, Office@NPBCID.org and 359 Hiatt Drive, Palm Beach Gardens, Fl. 33418).**
- 10.8 Design Builder understands that pursuant to Section 20.055 (5), Florida Statutes, state officers, employees, agencies, special districts, boards, commissions, contractors, and subcontractors must cooperate with Inspector General(s) of the State of Florida in any investigation, audit, inspection, review, or hearing and agrees to comply accordingly.
- 10.9 Design Builder has registered with E-Verify pursuant to Section 448.095, Florida Statutes.

ARTICLE 11. INDEMNIFICATION

- 11.1 The parties agree that 1% of the total compensation paid to the Design Builder for performance of this Agreement shall represent the specific consideration for the Design Builder's indemnification of the Owner and Engineer as is set forth in the General Conditions.
- 11.2 It is the specific intent of the parties hereto that the foregoing indemnification complies with Florida Statute 725.06 (Chapter 725). It is further the specific intent and agreement of the parties that all of the Contract Documents for the Work are hereby amended to include the foregoing indemnification and the "Specific Consideration" therefore.

ARTICLE 12. ENGINEER

Kimberly Leser, P.E., Phone: (561) 624-7830, is hereinafter called Engineer and is to act as the Owner's representative, assume all duties and responsibilities and have the rights and authority

assigned to Engineer in the Contract Documents in connection with completion of the Work in accordance with the Contract Documents.

THIS AGREEMENT is entered into by Owner and Design Builder as of the date set forth above.

OWNER:

Northern Palm Beach County Improvement
District

By: _____
(Signature)

(Printed Name)

(Title)

(Date)

DESIGN BUILDER

Poinciana Development Group, Inc.

By: _____
(Signature)

(Printed Name)

(Title)

(Date)

ShadeFLA

561 NE 79th Street, Suite #330
Miami, FL 33138 US
(305) 759-7423
Marg@ShadeFLA.com
www.ShadeFLA.com

EXHIBIT A



Estimate

ADDRESS

Kimberly Leser
Northern Palm Beach County
Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL
33418

SHIP TO

Kimberly Leser
Northern Palm Beach County
Improvement District
Alton Community Park
Kolter Homes
Palm Beach Gardens, FL
33418

ESTIMATE # EST-24-6433

DATE 09/10/2024

TERMS

50%Deposit/30%@Ship/20%@Install

ACTIVITY	QTY	RATE	AMOUNT
Custom Tension Sail Structure Sail Quantity: 4 Sail sizes: (1) 40'2" x 35'5" x 38'3" x 56'4" (1) 35'5" x 39'2" x 43'1" x 37'3" (1) 37'3" x 39' x 46'4" x 38'3" (1) 43'1" x 40'10" x 43'10" x 51' Fabric: Heavy 430 Fabric Color: TBD Cable Size: 7/16" MGSS Cables Cable Breaking Load: 16,300 lbs Sail Ends: 16 Sail End 316 SS w/ D-Shackles Steel: (7) 12" SCH 80 (2) 14" SCH 80 Column Qty: 9 Column Height: (7) 14' (2) 17' Base Plates: 9 Base Plates Size: 18" x 18" x 3/4" Painting Scope Sandblast to Abrade Steel One Coat of Primer One Coat of Sher-Loxane	1	126,748.15	126,748.15T

NOTE:

The design of tension structures involves a number of factors that may not be entirely known during the early stages of bidding. The structural design with various loading conditions, site conditions, local code requirements, three-dimensional configurations, and material variables is an iterative

ACTIVITY	QTY	RATE	AMOUNT
<p>process and is not directly scalable from one project to the next. In addition, existing conditions at the site may be discovered at any point between initial concept to construction.</p> <p>For the above reasons, unless a full design is funded before pricing, the preliminary pricing is based initial assumptions, conditions as known or understood at the time of pricing and possibly an initial preliminary partial design. Final pricing subject to revision based upon the completion of final design and resulting pricing.</p> <p>**ShadeFLA will make every effort to try and reuse the existing sails if they meet our engineering criteria. Should some or all require replacement this is their cost.**</p> <p>INCLUDES: Cables, Manufacture, Painting, Project Management, All Marine Grade Stainless Steel 316 Hardware EXCLUDES: Access Issues, Concrete Cutting and Repair, Crane, Landscape, Lighting, Electrical, Replace Pavers, Permit, Piles, Police Escort, Scanning, Specialty Insurance, Survey, Wall Reinforcement, Waterproofing</p>			
<p>Footers Quantity: 9 Size: 6' x 6' x 8' EXCLUDES: Concrete Cutting and Repair, Landscape, Permit, Piles, Police Escort, Replace Pavers, Scanning, Site Visit, Specialty Insurance, Survey, Waterproofing, X-Rays</p>	1	60,989.36	60,989.36T
<p>Footers Removal of existing footers Quantity: 9 INCLUDES: Up to 11 yards of concrete disposal EXCLUDES: Disposal of concrete exceeding 11 yards will be billed separately.</p>	1	11,896.69	11,896.69T
<p>Misc. Parts 1. Removal of Hedges in different locations on the playground perimeter. Restore Hedges and Grass to original conditions. 2. Removal and replacement of fence 3. Floor protection for the existing Turf in the playground and sidewalks 4. Playground protection: Cover and protection for partial playground</p>	1	9,788.42	9,788.42T
<p>Repairs Artificial Turf Repair Area: 10' x 10' around each column Total 900 SQFT</p>	1	16,263.83	16,263.83
<p>Engineering - In-State Engineering Design and Calculations (Florida Seal) INCLUDES: Design and Shop Drawings EXCLUDES: Engineer's site visit</p>	1	24,546.33	24,546.33T
<p>Permit Processing Process Building Permit for Tension Sails - City of Palm Beach Gardens, FL Additional reworks to be charged separately. Excludes: All City, County, and State Fees. These fees will be billed separately.</p>	1	1,200.00	1,200.00T
<p>Shipping Shipping Service Includes: Curbside Delivery</p>	1	2,900.00	2,900.00

ACTIVITY	QTY	RATE	AMOUNT
This is just an estimate. Client will be billed the exact amount at the time of shipping.			
Installation Tension Sails	1	14,241.30	14,241.30
Installation Services			
Two Part Installation			
1. Columns and Wall Plates			
2. Sail Installation			
Crew of: 4			
EXCLUDES: Special Equipment Rental			
1% County Surtax	1	50.00	50.00
1% County Surtax			

**ShadeFla reserves the right to charge additional costs incurred due to: underground utilities and obstructions encountered, rock and/or tree roots struck during the footer excavation, a high water table level, site access restriction, increased material costs (steel, aluminum, concrete) after the 30-day time limit has elapsed, repair of grass, or tile replacement.

SUBTOTAL	268,624.08
TAX	14,110.14
TOTAL	USD 282,734.22

Accepted By

Accepted Date

ALTON PARK SHADE STRUCTURE

PRODUCT SHEET

TENSION SAIL



PROJECT:

**ALTON PARK SHADE
STRUCTURE**

Palm Beach Gardens, FL

NOTICE: This computer file and the design that it includes are the property of ShadeFLA and are protected under the State and Federal Law. They are authorized for use by the customer to review proposed designs only and cannot be used for any other purpose without the express permission of ShadeFLA. All information detailed in these drawings, and any corresponding documents, is confidential and for the sole purpose of the person or project named above as addressee. Also, the information contained within may be protected by confidentiality, non-disclosure agreement, work-product immunity or other legal rules. The truthfulness and reliability of this statement cannot be assured on the Internet; hence, the sender does not accept any responsibility for any mistakes or deletions in the subject matter of this statement, which could surface as a result of email communication. If you receive this in error and are not the intended receiver, be on notice that any divulgence, duplication, or dispensation or use of this communication, or any corresponding documents, is forbidden. If you have received this communication in error, please notify ShadeFLA immediately by responding to the sender and removing this duplicate and any replies from your system. Thank you for your assistance.

DRAWING APPROVAL:

The customer acknowledges that this rendering is intended solely for illustrative purposes and may not be an exact representation of the actual finished product. Dimensions are approximate, with slight variations possible after on-site measurements. Colors presented are for illustrative purposes and are subject to potential changes. Furthermore, fabric finishes might be slightly different from the one shown.

APPROVED BY:

SIGNATURE

SHEET TITLE:

PRODUCT SHEET

PROJECT NO:

DATE: June 10, 2024

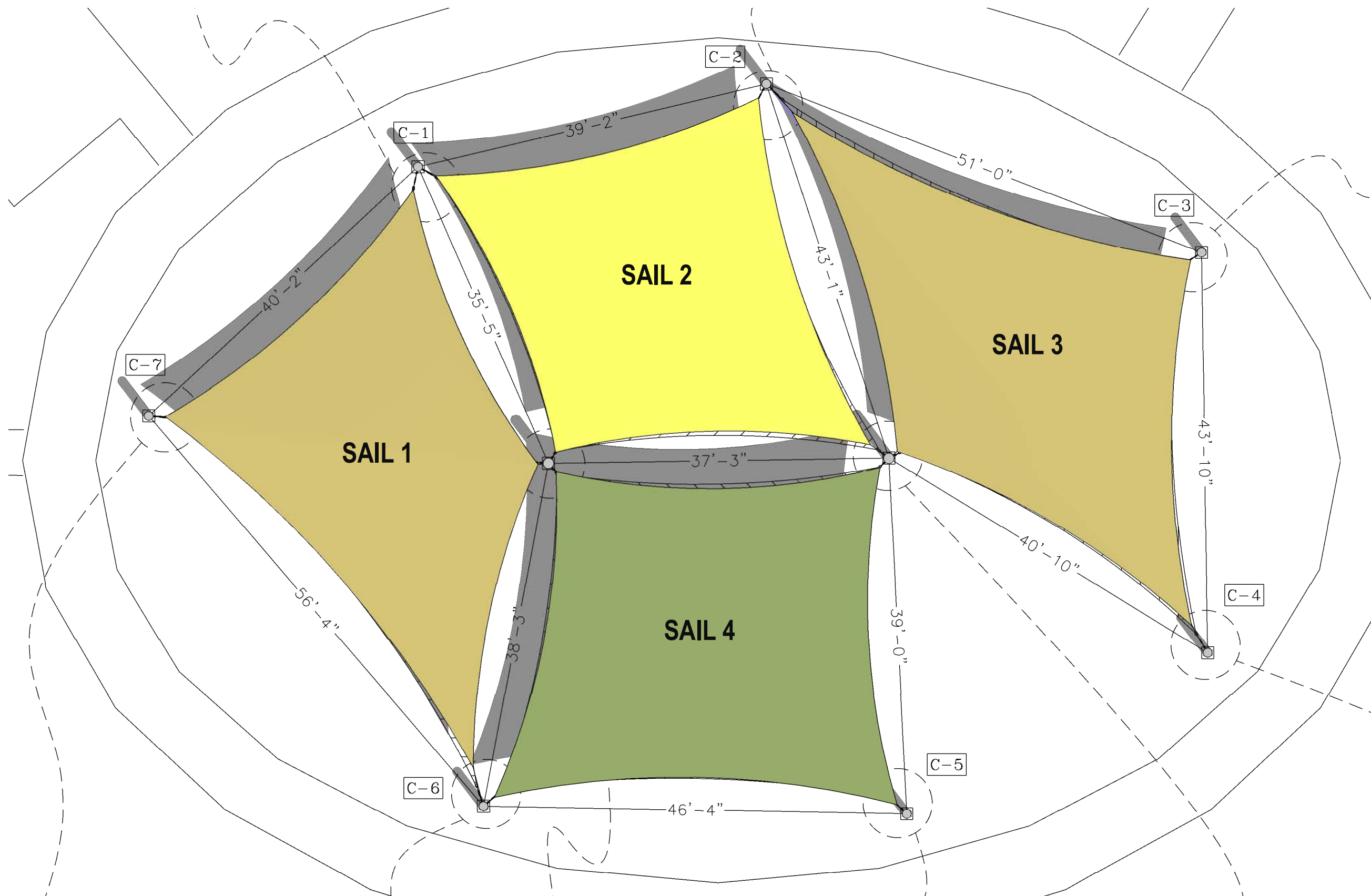
SCALE: NOT TO SCALE

DRAWN BY: J.C. IGNACIO

CHECKED BY:

SHEET NO.

SHADEFLA D2

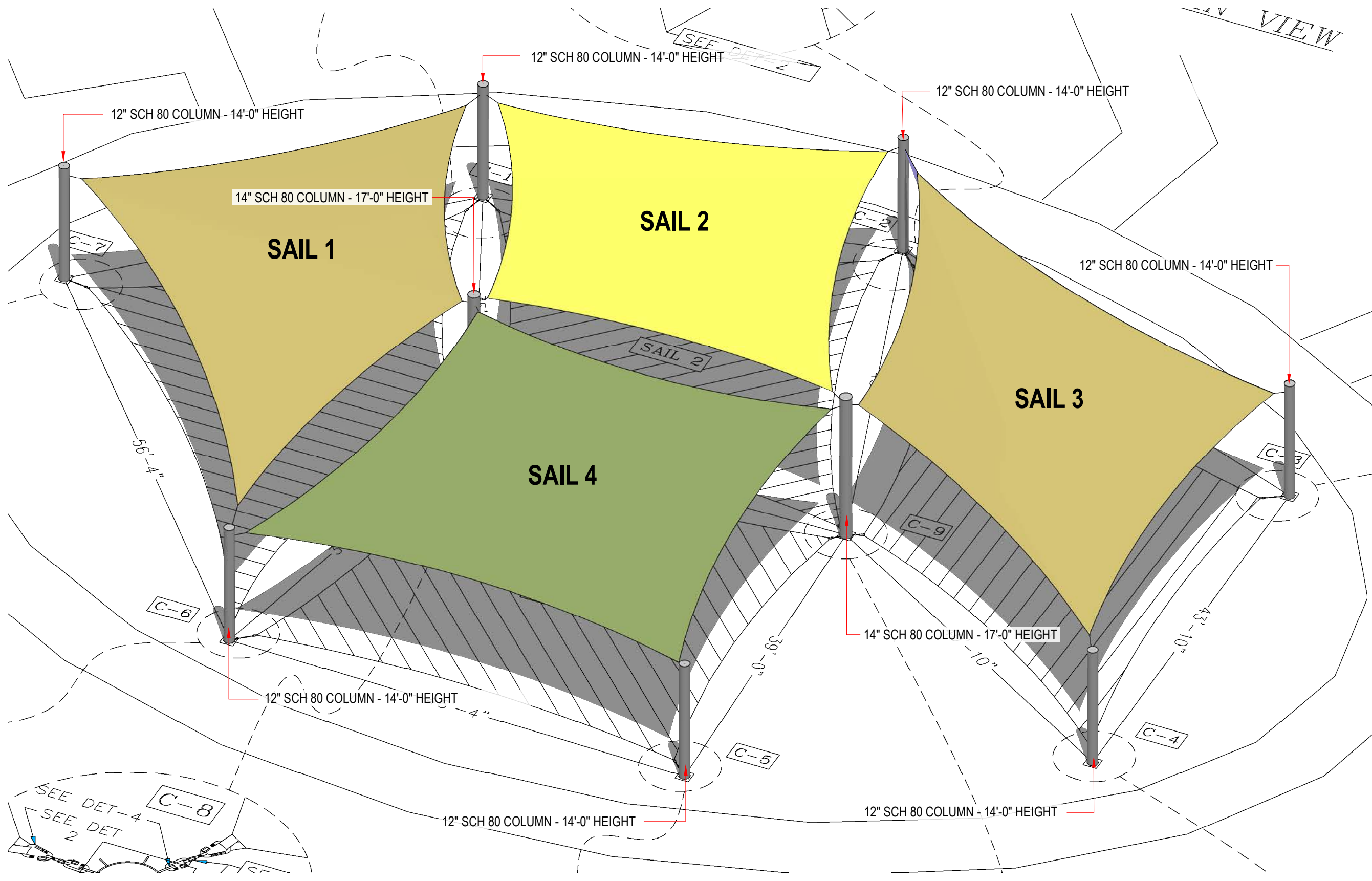


1

TENSION SAIL LAYOUT

SCALE

NTS



PROJECT:
ALTON PARK SHADE STRUCTURE
Palm Beach Gardens, FL

NOTICE: This computer file and the design that it includes are the property of ShadeFLA and are protected under the State and Federal Law. They are authorized for use by the customer to review proposed designs only and cannot be used for any other purpose without the express permission of ShadeFLA. All information detailed in these drawings, and any corresponding documents, is confidential and for the sole purpose of the person or project named above as addressee. Also, the information contained within may be protected by confidentiality, non-disclosure agreement, work-product immunity or other legal rules. The truthfulness and reliability of this statement cannot be assured on the Internet; hence, the sender does not accept any responsibility for any mistakes or deletions in the subject matter of this statement, which could surface as a result of email communication. If you receive this in error and are not the intended receiver, be on notice that any divulgence, duplication, or dispensation or use of this communication, or any corresponding documents, is forbidden. If you have received this communication in error, please notify ShadeFLA immediately by responding to the sender and removing this duplicate and any replies from your system. Thank you for your assistance.

DRAWING APPROVAL:
The customer acknowledges that this rendering is intended solely for illustrative purposes and may not be an exact representation of the actual finished product. Dimensions are approximate, with slight variations possible after on-site measurements. Colors presented are for illustrative purposes and are subject to potential changes. Furthermore, fabric finishes might be slightly different from the one shown.

APPROVED BY:

SIGNATURE

SHEET TITLE:
PRODUCT SHEET

PROJECT NO:
DATE: June 10, 2024
SCALE: NOT TO SCALE
DRAWN BY: J.C. IGNACIO
CHECKED BY:
SHEET NO.

SHADEFLA D3

1 TENSION SAIL LAYOUT
SCALE NTS



PRODUCT PHOTOS



PRODUCT PHOTOS



PRODUCT PHOTOS

THANK YOU!


We're here to help!

ShadeFLA provides bold and artistic custom shade structures. All of our products are designed, engineered and installed for outdoor living. Our high-end, commercial-grade and marine-grade products will maximize your space, increase your sales and improve your ROI.



 Telephone

305-759-7423

 Email

info@shadefla.com

 Address

561 NE 79th Street, Suite 330 Miami, FL 33138



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: October 23, 2024

FROM: Kenneth R. Roundtree, Director of Operations

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development No. 11 – PGA National
Consider Purchase Order No. 25-28 to Top Dog Industries, LLC
Roadway Catch Basin Cleaning - Ryder Cup Boulevard

Background

Northern Palm Beach County Improvement District owns and maintains the surface water management system in Unit 11, PGA National. Northern's maintenance program includes cleaning and inspecting roadway catch basins every five years. This activity was planned and budgeted for during this fiscal year. Requests for proposals were sent to four of Northern's contractors and three responses were received (see attached bid tabulation). Shenandoah submitted the lowest bid; however, their bid was deemed non-responsive as they failed to submit several required items, such as Bid Bond and Certified MOT plan & personnel. Top Dog Industries, LLC submitted the next lowest quote in the amount of \$223,352.80. Top Dog Industries, LLC has performed similar work for Northern and is very qualified to complete the work identified in the proposed purchase order.

Fiscal Impact

There are sufficient maintenance funds in the 24/25 budget for this expenditure.

Recommendation

Northern Staff recommends Board approval of Purchase Order No. 25-28 to Top Dog Industries, LLC in the amount of \$223,352.80.

BID FORM
Ryder Cup Clean & T.V.
Unit # 11

TOP DOG

Flotech

Shenandoah

Item	Description	Unit	QTY.
1	Pipe Cleaning / TV	11	
2			
3			
4			
5			
6			
7			
8			
9			
10			

Unit Cost	Item Cost
	\$223,352.80
	-
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$320,206.75
	-
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost

Total Bid Price

\$223,352.80

\$320,206.75

incomplete bid



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

25-28

Purchase Order

Vendor :2121

Top Dog Industries, LLC

3114 Tuxedo Avenue
West Palm Beach, FL 33405
Phone - / Fax -

Billing and Shipping Address

359 Hiatt Drive
Palm Beach Gardens, FL 33418
(561) 624-7830 Ext
Fax (561) 624-7839

Document Information

Document Date 10/10/2024
Required Date 10/20/2024
Prepared By Greg Sale

Workflow ID 07
Status Board 2 Documents
Description Five Year Street Drainage Cleaning And
T.V of Ryder Cup From Northlake To PGA
Blvd

Change Order 0

Project No

Invoice to Y
follow

Comments : Cost shared between 54617-R&M CBs & 54613 R&M Culverts

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1101	54617	Five Year Street Drainage Cleaning And T.V of Ryder Cup From Northlake To PGA Blvd	180,000.00	180,000.00
1	EA	1101	54613		43,352.80	43,352.80
Total :					\$223,352.80	

Approval Information

SUSAN P. SCHEFF	Board - Approved	10/11/2024 2:51 PM
	223,352.80	
CLIFFORD D. BEATTY	Executive Director - Approved	10/11/2024 2:39 PM
	223,352.80	
KATHLEEN E. ROUNDTREE	Finance Director - Approved	10/11/2024 2:38 PM
	223,352.80	
LAURA L. HAM	Budget Manager - Approved	10/11/2024 1:24 PM
	223,352.80	
Kimberly A. Leser	District Engineer - Approved	10/11/2024 1:18 PM
	223,352.80	
KENNITH R. ROUNDTREE	Department Manager - Approved	10/10/2024 11:59 AM
	223,352.80	
Greg Sale	Requester - Submitted	10/10/2024 11:55 AM
	223,352.80	

This Purchase Order Authorizes the purchase of the items or services in the quantities and the amounts specified above by the purchaser identified above on the presentation of proper identification at time of purchase.
The Purchase Order number must appear on billing invoices and packages and billing of the purchase must be submitted to the address shown above.
NPBCID is exempt from payment of State sales tax under Exemption 85-8012560376C-1 Exp. 5-31-28.
Annual Contracts-Work shall be completed in accordance with existing Agreement between Northern and Vendor listed herein. Payment shall be in accordance with said agreement, attached scope and budget. Payment for work shall not exceed the herein authorized fee without an approved written change to this Purchase Order.



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · Fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: October 23, 2024

FROM: Kenneth W. Edwards, General Counsel

THROUGH: C. Danvers Beatty, Executive Director

RE: Unit of Development No. 20 – Juno Isles
Discuss Annual Maintenance Fees and Reserve Account Funds Under the Now Terminated June 26, 2013 Agreement with Preserve at Juno Beach Homeowners Association (HOA) and Town of Juno Beach

Background

Pursuant to the Board’s direction in March of 2024 and in accordance with the June 26, 2013 Multi-Party Agreement between Northern, the Preserve at Juno Beach HOA and Town of Juno Beach, (the “Multi-Party Agreement”), Northern has provided its 180-day Notice of Termination to the other two (2) parties to the Multi-Party Agreement. The 180 days recently elapsed and pursuant to Section 9 of the Multi-Party Agreement, Northern is obligated to convey any unexpended and unencumbered Annual Maintenance Fees and Reserve Account funds to the Town of Juno Beach.

Below is a reconciliation for the aforesaid Reserve Account funds:

Total Revenues:	
<u>Assessments collected</u>	
Exfiltration trench reserve	\$ 20,000.00
Plus interest earned	2,690.32
Total Revenues	22,690.32
Total Expenses:	
Expenses related to The Preserve at Juno Beach	
Repairs & Maint - Plug removal	2,500.00
Repairs & Maint - Cleaning and TV of exfiltration trench	16,391.50
Legal Services	7,844.90
	26,185.40
Net Assessments received toward exfiltration trench only	(3,495.08)

Fiscal Impact

Depending on Board direction, there may be no material fiscal impacts associated with this Section 9 Multi-Party Agreement obligation. Reserve funds received, plus interest, were less than what was expended for the exfiltration trench maintenance and legal fees.

Recommendation

General Counsel and Northern Staff recommend sending the reconciliation spreadsheet to the Town of Juno Beach, with copies thereof provided to the Preserve at Juno Beach HOA.



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: October 23, 2024

FROM: Katie Roundtree, CPA, Director of Finance and Administration

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development No. 31 – BallenIsles Country Club
Consider Seacoast Utility Authority Reimbursement for Culvert Damage

Background

Northern Palm Beach County Improvement District owns and maintains the surface water management system in Unit 31, BallenIsles Country Club. On June 13, 2024, Northern Staff was notified of a sinkhole at 55 Somerset Lane. Staff responded, and after excavation and evaluation, it was determined that a Seacoast Utility Authority (Seacoast) water main had ruptured, causing damage to Northern's 48-inch corrugated metal pipe (CMP), resulting in the observed sinkhole. Based on the nature and associated damage to Northern's pipe, it was determined that the most expedient method of repair would be for Northern to engage one of our general service contractors to facilitate the emergency repair work. Subsequently, the emergency repairs were completed by Ferriera Construction, an approved Northern general service contractor.

In addition, the BallenIsles Community Association (BICA) submitted invoices for reimbursement by Northern for irrigation repairs as well as sod and landscaping replacement needed as a result of the pipe damage and subsequent restoration work. The total cost of the invoiced repairs and reimbursement to BICA was about \$287,414.00. Staff submitted these costs to our insurance company; however, culverts and pipes of this type are not covered by our insurance policy.

Northern Staff approached Seacoast to request reimbursement of some or all of the expenses incurred as a result of the water main break. Seacoast's insurance policy also does not cover damage to pipes. Any reimbursement would come from Seacoast's reserves, as it would Northern's Unit 31 reserves. After negotiation with Seacoast staff members, Northern Staff determined that some of the cost would be borne by Northern, since the pipe was older and would eventually need to be rehabilitated or replaced. The costs associated with the emergency services, such as evaluation of the pipe, mitigation to the pipe to prevent further silting and damage to the

landscape and irrigation, would be borne by Seacoast. In addition, Seacoast would be responsible for the portion of the useful life of the pipe that was lost which was determined to be approximately 25% of the life. The pipe would have lasted longer, if not for the damage.

Seacoast Utility Authority approved a reimbursement in the amount of \$135,100.65 at their September Board Meeting. This leaves about \$152,313.75 to come from Unit 31 reserve funds.

Fiscal Impact

As this was not a budgeted expense, but an emergency repair, funds for Northern's portion will come from reserves. The reimbursement from Seacoast will help to replenish some of Unit 31's reserves.

Recommendation

Northern Staff recommends acceptance of the reimbursement of \$135,100.65 from Seacoast Utility Authority for the damage to Northern's drainage pipe as a result of Seacoast's water main break.



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: October 23, 2024

FROM: Katie Roundtree, CPA, Director of Finance and Administration

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development No. 53 - Arden
Consider Authorization to Issue a Request for Proposals for a Construction Loan

Background

As discussed in the September Board Meeting, the bond project funds for Unit of Development No. 53 are not sufficient to complete construction of the public improvements as required in the Plan of Improvements (POI). The Developer, Lennar Homes, LLC, has committed to pay for and subsequently convey, as required by the POI, public improvements constructed under permit of Pods H-North and D-Northeast-Phase 1. The remaining public improvements portion of the last two residential development pods, and the remaining portion of the linear park, have yet to be completed. The Board approved a Funding Agreement with Lennar last month, which required Lennar to provide a Letter of Credit in order to bid and construct the public improvements within the two remaining residential pods. Any funds expended by Lennar in accordance with the Funding Agreement may be reimbursed to Lennar if funds remain in the bond project fund account or from a proposed loan.

Michael B. Schorah & Associates, Inc., Unit 53's project engineer, has estimated the cost of the required improvements to be approximately \$4.1 million, including the additional 25% required amount for legal, engineering and contingency, and funds needed to close out the POI. There are funds on hand from the remaining bond project funds as well as interest earnings on the bond reserve funds that can be applied to the amount needed to reduce the amount required for the loan. Our Municipal Advisor has estimated that a new loan in the amount of approximately \$3,142,000 should be sufficient to pay for the final improvements and closing out the POI. The amount of the loan will be adjusted as needed prior to closing on the loan.

Natalie Sidor with PRAG, Northern's Municipal Advisor, will draft a Request for Proposals (RFP) that will be sent to various banks in order to obtain proposals for a potential loan. If approved, the RFP will be issued in late November or December, with proposals due late December or January. Proposals will be reviewed by Staff, Bond Counsel and General Counsel and a recommendation for award will be presented to the Board for consideration in January.

Fiscal Impact

Debt service on the existing bonds is included in the 2024/2025 budget. The first interest payments on the new loan will be capitalized, so that the first assessment for the new loan's debt service will be in the 2025/2026 budget. Debt service assessment rates may increase in that year by approximately \$200 per unit. In March 2026, the 2015 Series of bonds will be evaluated to determine if refunding them will create sufficient savings to the Landowners. If so, then debt service in the 2026/2027 may decrease as a result.

Recommendation

Northern Staff and Consultants recommend authorization to issue a Request for Proposal for a Construction Loan for Unit of Development No. 53.



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: October 23, 2024

FROM: Kimberly A. Leser, P.E., District Engineer

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development No. 53 – Arden
Consider Non-Interference Agreement with Lennar Homes, LLC
Pods D-Northeast, Phase 2 and D-Northwest Public Improvement Project

Background

Northern is scheduled to begin constructing its public infrastructure improvements in Pods D-Northeast, Phase 2 and D-Northwest in the last quarter of 2024. There will be a significant amount of private improvements being constructed by Lennar Homes, LLC at the same time Northern's improvements are being constructed. Therefore, Northern's construction activities could be impacted by Lennar Homes, LLC's activities. Components of the both projects will be constructed in close proximity to one another. Northern requires Lennar Homes, LLC to enter into the attached Non-Interference Agreement to protect Northern in the event conflicts arise between the two entities. The agreement was prepared by Northern's General Counsel and is consistent with previous agreements prepared for similar circumstances in the past.

Fiscal Impact

There are no fiscal impacts with this item.

Recommendation

Northern Staff and General Counsel recommend approval of the proposed Non-Interference Agreement with Lennar Homes, LLC.

**NON-INTERFERENCE AGREEMENT
(UNIT OF DEVELOPMENT NO. 53)**

THIS NON-INTERFERENCE AGREEMENT (the “Agreement”) shall be effective as of the ____ day of _____, 2024, (the “Effective Date”) and is being entered into by and between Northern Palm Beach County Improvement District, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as "Northern"), and Lennar Homes, LLC, whose address is 3931 RCA Blvd., Suite 3105, Palm Beach Gardens, Florida 33410 (the “Developer”).

W I T N E S S E T H:

WHEREAS, Northern previously created its Unit of Development No. 53 (the “Unit”) and has previously, is currently or will be installing public works within various sites located within the Unit (the “Northern Work”); and

WHEREAS, the Developer is installing or constructing private improvements within the Unit that may impact or affect Northern’s existing public works or Northern’s installation or construction of its public works (the “Developer Work”); and

WHEREAS, the Developer acknowledges that Developer Work within areas where Northern or its contractors are currently or are expected to implement and construct portions of the Northern Work could adversely affect or delay such Northern Work, including but not limited to that encompassed by and listed in attached Exhibit “A”, resulting in a Northern contractor seeking or being entitled to seek reimbursement from Northern for damages, including but not limited to economic losses, delay damages and/or property damages (the “Northern Contractor Claims”); and

WHEREAS, the Developer further acknowledges that interference or damage by it or its employees, agents or contractors (together the “Developer Group”) with a Northern Work or a Northern contractor’s implementation and/or construction of a Northern Work may result in Northern’s contractor asserting Northern Contractor Claims against Northern.

NOW, THEREFORE, in consideration of the mutual covenants and promises hereinafter set forth, the sufficiency of consideration for which is hereby acknowledged, Northern and the Developer agree as follows:

ARTICLE I. RECITALS. The recitals set forth above are hereby deemed true and correct to the best of the knowledge of the parties hereto and are incorporated herein by this reference.

ARTICLE II. TERM OF AGREEMENT. The parties agree that this Agreement shall continue in full force and effect from its Effective Date through and including the last date that a Northern contractor would be entitled to assert Northern Contractor Claims Northern as a result of the Developer Group’s interference with such a contractor’s implementation and/or construction of the Northern Work identified in attached Exhibit “A” or the Developer Group’s damage to such Northern contractor’s equipment, materials or works.

ARTICLE III. NON-INTERFERENCE. The Developer for itself and the Developer Group does hereby agree that it and they shall not interfere with a Northern contractor's implementation and/or construction of a Northern Work within the Unit nor cause any damage to a Northern Work during or following a Northern contractor's installation and/or construction of such Northern Work. The Developer is not responsible to Northern for any other developer's or any other contractor's interference with a Northern contractor's implementation and/or construction of a Northern Work.

ARTICLE IV. INDEMNIFICATION. If, however, the Developer or the Developer Group should, for whatever reason, fail to comply with the requirements set forth in Article III then in such event the Developer shall be obligated to indemnify, defend and hold Northern harmless of, from and against any and all liability, loss, claims, demands, liens, damages, penalties, fines, judgments, interest, costs and/or expenses of whatsoever nature (including, without limitation, reasonable attorney's fees, expert fees, appellate costs and litigation costs) which are directly or indirectly incurred, arise out of, relate to, or result from such failure, except to the extent caused by the negligence or intentional acts of Northern or its contractor.

ARTICLE V. NOTICE OF CLAIM. Northern does hereby agree that as soon as possible but no later than ten (10) business days following receipt of a written claim or notice of an event of interference of Developer or the Developer Group with Northern contractor's implementation and/or construction or an intent to assert a written claim from one of its contractors that any of the conditions above exist or for claims or damages for which the Developer has herein indemnified Northern that it shall provide written notice of such claim to the Developer. Such notice shall include a reasonable and appropriate deadline as to when the Developer may comment, reply or otherwise respond to the claim from the contractor.

ARTICLE VI. REVIEW OF CLAIM. Northern agrees to exercise reasonable diligence to ascertain the validity of any such claim by its contractor and to consider all input received from the Developer within the deadline established by the notice referenced in Article V above. Northern agrees to assert any viable defenses it may have to such written claims by its contractor and to diligently pursue such defenses.

ARTICLE VII. MISCELLANEOUS.

A. Notice Format. All notices required or permitted under this Agreement shall be in writing (including telex, facsimile or telegraphic communication) and shall be (as elected by the party giving such notice) hand delivered by prepaid express overnight courier or messenger service, telecommunicated, or mailed by registered or certificated mail (postage prepaid), return receipt requested, to the following addresses:

As to NORTHERN:	Northern Palm Beach County Improvement District
	359 Hiatt Drive
	Palm Beach Gardens, Florida 33418
	Attn: Executive Director
	Telephone: (561) 624-7830

with a copy to:

Caldwell Pacetti Edwards Schoech & Viator LLP

1555 Palm Beach Lakes Blvd., Suite 1200

West Palm Beach, Florida 33401

Attn: General Counsel

Telephone: (561) 655-0620

As to DEVELOPER:

Lennar Homes, LLC

3931 RCA Blvd., Suite 3105

Palm Beach Gardens, Florida 33410

Attention: Gregory Pettibon, Authorized Agent

Telephone: (954) 415-0229

Email: Greg.Pettibon@Lennar.com

B. Entire Agreement. This Agreement constitutes the entire understanding and agreement between the parties with respect to the subject matter hereof.

C. Binding Effect. All of the terms and provisions of this Agreement, whether so expressed or not, shall be binding upon, inure to the benefit of, and be enforceable by the parties and their respective legal representatives, successors, and permitted assigns.

D. Assignability. This Agreement may not be assigned without the prior written consent of all parties to this Agreement.

E. Severability. If any part of this Agreement is contrary to, prohibited by or deemed invalid under applicable law or regulation, such provision shall be inapplicable and deemed omitted to the extent so contrary, prohibited or invalid, but the remainder hereof shall not be invalidated thereby and shall be given full force and effect so far as possible.

F. Governing Law and Venue. This Agreement and all transactions contemplated by this Agreement shall be governed by, and construed and enforced in accordance with, the laws of the State of Florida without regard to any contrary conflicts of law principle. Venue of all proceedings in connection herewith shall lie exclusively in Palm Beach County, Florida, and each party hereby waives whatever its respective rights may have been in the selection of venue.

G. Waiver of Jury Trial. The parties hereby waive any rights any of them may have to a jury trial in any litigation arising out of or related to this Agreement and agree that they shall not elect a trial by jury. The parties hereto have separately, knowingly and voluntarily given this waiver of right to trial by jury with the benefit of competent legal counsel.

H. Headings. The headings contained in this Agreement are for convenience of reference only, and shall not limit or otherwise affect in any way the meaning or interpretation of this Agreement.

I. Effective Date. The effective date of this Agreement shall be as of the date it has been executed by both the parties hereto.

J. Enforcement of Remedies. The failure of any party to insist on the strict performance of any of the terms and conditions hereof shall be deemed a waiver of the rights to remedies that the party may have regarding that specific instance only, and shall not be deemed a waiver of any subsequent breach or default in any terms or conditions.

K. Construction. The parties acknowledge that each has shared equally in the drafting and preparation of this Agreement and, accordingly, no Court or Administrative Hearing Officer construing this Agreement shall construe it more strictly against one party than the other and every covenant, term and provision of this Agreement shall be construed simply according to its fair meaning.

L. Attorney's Fees. With the exception of legal expenses which are required to be paid pursuant to above Article IV, it is hereby understood and agreed that in the event any lawsuit in the judicial system, federal or state, is brought to enforce compliance with this Agreement or interpret same, or if any administrative proceeding is brought for the same purposes, each party to said action shall be responsible for its own attorney's fees and costs, including appellate fees and costs.

IN WITNESS WHEREOF, the parties have executed this Agreement on the dates hereinafter written.

[Signature Pages are attached]

Executed by NORTHERN this ____ day of _____, 2024.

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

[SEAL]

ATTEST:

Assistant Secretary

By: _____

Print: _____

Title: _____

Executed by the DEVELOPER this 26 day of September, 2024.

Lennar Homes, LLC

By: 

Print: Gregory Pettibon

Title: VP of Land Development

Exhibit “A”

Northern Palm Beach County Improvement District intends to issue a contract for the following Unit of Development No. 53 Public Improvement project for which this Site Preparation and Non-Interference Agreement is applicable, namely:

Unit 53 Arden PUD—Public Water and Gravity Sewer Improvements within Arden PUD Pod D-Northeast, Phase 2 and Arden PUD Pod D-Northwest (NPBCID Project Number PRJ-638)



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
561-624-7830 · fax 561-624-7839 · www.npbcid.org

MEMORANDUM

TO: Matthew J. Boykin
L. Marc Cohn
Gregory Block
Ellen T. Baker
Brian J. LaMotte

DATE: October 23, 2024

FROM: Susan P. Scheff, District Clerk

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Public and Community Relations Board Report

Community Relations

- Northern Staff attended the following meetings on behalf of the District:
 - Forum Club of the Palm Beaches
 - Safety Council of Palm Beach County
- Northern Staff met with representatives of the following Units to discuss projects and provide information:
 - Unit No. 3A Woodbine
 - Unit Nos. 9A/9B Abacoa I & II
 - Unit No. 20 Juno Isles
 - Unit No. 21 Old Marsh
 - Unit No. 23 The Shores
 - Unit No. 45 Paseos
 - Unit No. 54 Artistry Lakes

Training

- Katie Roundtree and Laura Ham participated in various Marcum Government Symposium webinars from October 1 through October 22, as well as other various financial webinars.

Media

- The Engage Section of the October 2, 2024 Edition of the Leadership Palm Beach County Weekly Newsletter featuring photos of Ellen Baker and Katie Roundtree is attached.

2. Northern continues to submit a monthly article (attached) to the following newsletters through Seabreeze Publications*:

Unit No. 9A/9B, Abacoa newsletter;
Unit No. 11, PGA National CAN newsletter; and
Unit No. 23, The Shores of Jupiter newsletter.

*The publisher also chose to run the Northern Notes article in several additional local publications.

ENGAGE

This year's ENGAGE program is off to a stellar start! The Opening Retreat took place on September 13th and 14th at the Jupiter Beach Resort.



On September 18th, the class had their first session, Civics & Government Day. The group gathered at the Palm Beach County Government Center - Board of County Commissioners Council Chambers where they spent the day understanding the roles and challenges faced by the various local and state governmental offices and branches of government, learning the importance of civic engagement, ethics in government, and more.



After the day ended, the class met other Leadership PBC alumni and guests at the [AKA West Palm](#) for light bites, cocktails, and networking. It was a great start to a fun and memorable year to come.



Northern Notes by Katie Roundtree
Director of Finance and Administration
Northern Palm Beach County Improvement District



Photo credit: Lucas Schaffer, NPBCID

Gopher Tortoises

Gopher tortoises are one of five North American tortoise species and one of the oldest living species on the planet. They are the only tortoise found naturally east of the Mississippi River. It is a State-designated Threatened species in Florida and is found in parts of all 67 Florida counties. The gopher tortoise is about nine to eleven inches long when fully grown and is a tan, brown or gray color. Juveniles tend to be lighter brown and yellow-orange. Once they reach adulthood, they can live almost 90 years! They are identifiable by their stumpy, elephant-like hind feet and flattened, shovel-like forearms covered in thick scales. These shovel-like forearms are used to dig extensive burrows for homes.

As their name insinuates, gopher tortoises spend almost 80% of their time in burrows. Burrows average about fifteen feet long and about six and a half feet deep. Gopher tortoises are ectotherms which depend on their environment to maintain their body temperature. Their burrows help maintain a stable temperature and protect them from extreme temperatures and fire. Here in South Florida, they are active all year round. In contrast, in colder parts of Florida, they remain in their burrows during cold winter months. Gopher tortoises are keystone species because their burrows provide shelter and provide refuge for more than 350 other species, such as burrowing owls, mice, indigo snakes, rabbits, opossums, foxes, gopher frogs and invertebrates.

Because of their burrowing needs, they prefer well-drained, sandy soils in habitats such as longleaf pine sandhills, scrub, pine flatwoods, dry prairies and coastal dunes. They are also found in urban areas, as many of their natural habitats have been developed by humans. A habitat with well-drained soil, abundant plants to forage, and open sunny areas is ideal for gopher tortoises. Gopher tortoises are herbivorous and feed on low-growing plants. They may drink water pooled after rainstorms, but most of their water needs are supplied from the plants they eat.

Locally, there are large populations of gopher tortoises in preserves maintained by Northern within Abacoa and Botanica. Some of Abacoa's preserves have trails within them where you may catch a glimpse of a tortoise. Northern's environmental team works hard to maintain these pristine natural lands so that native animals and plants can thrive for years to come.



Because gopher tortoises are protected in Florida, handling and relocation of gopher tortoises is illegal unless conducted under a valid permit issued by the Florida Fish and Wildlife Conservation Commission (FWC). An FWC relocation permit must be obtained before disturbing burrows and conducting construction activities. Lucas Schaffer, Northern's Environmental Manager, has taken courses and is certified as a Gopher Tortoise Authorized Agent. As such, he is allowed by the FWC to survey, trap, transport and relocate tortoises as necessary.

It is illegal to kill, harass or destroy gopher tortoises; however, if you see a tortoise crossing a busy road, FWC grants permission to move the gopher tortoise across the road *in the same direction as it was heading as long as it is safe for you to do so*. Do not move the tortoise to another location or put it in a car, as this constitutes illegal possession. If you see a sick or injured tortoise, contact a local wildlife rehabilitator, such as Busch Wildlife Sanctuary, at 561-575-3399 for assistance. Source: myfwc.org

Fun fact: April 10 is Gopher Tortoise Day! On this day every year we raise awareness and appreciation for the gopher tortoise and all the benefits they provide to the ecosystem. You can help celebrate Gopher Tortoise Day by hosting an event in your community, asking your local city or county commission to formally adopt April 10 as Gopher Tortoise Day, and educating others on the importance of protecting gopher tortoises. Or simply admire a gopher tortoise from a distance and observe how they get around!

NPDES Tip: Do not pile garbage, trash, leaves, limbs or garden debris in swales- this adds pollutants which can wash into downstream waters. Do not park vehicles in the swale- this compacts the soil so less runoff soaks in.



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

QUARTERLY FINANCIAL REPORT

QUARTER ENDED SEPTEMBER 30, 2024



TABLE OF CONTENTS

QUARTERLY OVERVIEW	2
ASSESSMENT COLLECTION GRAPH	4
INVESTMENT INCOME GRAPH	4
ASSESSMENT COLLECTION REPORT	5
INVESTMENT REPORTS	7
GENERAL FUND FINANCIAL STATEMENT	9
SPECIAL REVENUE FUND FINANCIAL STATEMENTS	10
DEBT SERVICE FUND FINANCIAL STATEMENTS	87
CAPITAL PROJECT FUND FINANCIAL STATEMENTS	92

Quarterly Overview of Financial Statement variance information as of 09/30/24

Variances common among all Units of Development:

- Except in the general fund, miscellaneous revenue is mainly comprised of permit/plat review and inspection fees. Expenses are presented as incurred as part of physical environment.
- Transfers out in the special revenue funds and transfers in within the general fund include quarterly allocations of personal services, insurance and administration and operation expenses.
- Debt service for most issues is paid on February first and August first each year.

General

- Legal Services is over budget due to several district wide issues that needed attention this year including legislative directives, policy updates, personnel matters and contract reviews.
- Insurance-General is over budget due to increased property insurance rates higher than projected, as well as the breakout of cybercrime liability into a new line item. The increase was offset slightly with auto, workers comp and general liability rates coming in less than budgeted.

Unit 2C- Alton

- Repair and Maintenance- Roads is over budget due to a reimbursement to the Alton POA for landscape repairs due to a motor vehicle accident. Northern was reimbursed for this and Northern's direct expenses for the same accident by the insurance company. The insurance reimbursement is reflected in miscellaneous revenue.

Unit 5A- Vista Center

- Legal Services is over budget due to legal review of a potential permit application, as well as review of several contract documents for maintenance work.

Unit 9- Admirals Cove

- Machinery & Equipment is over budget due to the purchase of a security camera that was not budgeted to monitor one of the telemetry unit structures that is frequently vandalized. This is a pilot project to determine the usefulness of the cameras in remote stations.

Unit 9B- Abacoa

- Engineering expenses is over budget due to the design of repairs and renovation of a large preserve structure.
- Repair and Maintenance- Aerators is over budget due to additional repairs needed this year. Each year is an estimate based on prior years.

Unit 11- PGA National

- Repair and Maintenance- Aerators is over budget due to additional repairs needed this year. Each year is an estimate based on prior years.
- Repair and Maintenance- Building is over budget due to the driveway resurfacing at the central pump station that was budgeted during the prior fiscal year, but completed during the current fiscal year.
- Roads and Bridges is over budget due to payments in the current year for the milling and resurfacing of Avenue of the Masters that was budgeted in the prior year.

Unit 14- Eastpointe

- Improvements other than Buildings and Repair and Maintenance- Culverts are over budget due to emergency pipe repairs and sliplining of pipes needed after evidence of a sink hole showed pipe damage. This project was started in the prior fiscal year and completed during this fiscal year. Reserves were used to fund this project.

Unit 18- Ibis Golf and Country Club

- Repair and Maintenance- Aerators is over budget due to additional repairs needed this year. Each year is an estimate based on prior years.
- Repayment to Landowners is over budget due to a reimbursement to the POA for road resurfacing in conjunction with the renovation of the east gate house. This expense was budgeted in Repair and Maintenance- Roads and the repairs were completed under a permit from Northern.

Unit 20- Juno Isles

- Engineering Fees are more than budget due to designing a lake access ramp.
- Repair and Maintenance- Catch Basins is over budget due to cleaning of the exfiltration trench in the Preserve at Juno Beach.
- Improvements Other than Building is over budget due to the finalization of the weir reconstruction project that was budgeted in the prior year, but in the process of completion during this fiscal year.

Unit 31- BallenIsles

- Machinery and Equipment is over budget due to some of the aerators budgeted in the prior year, but purchased during this fiscal year.

Unit 34- Hidden Key

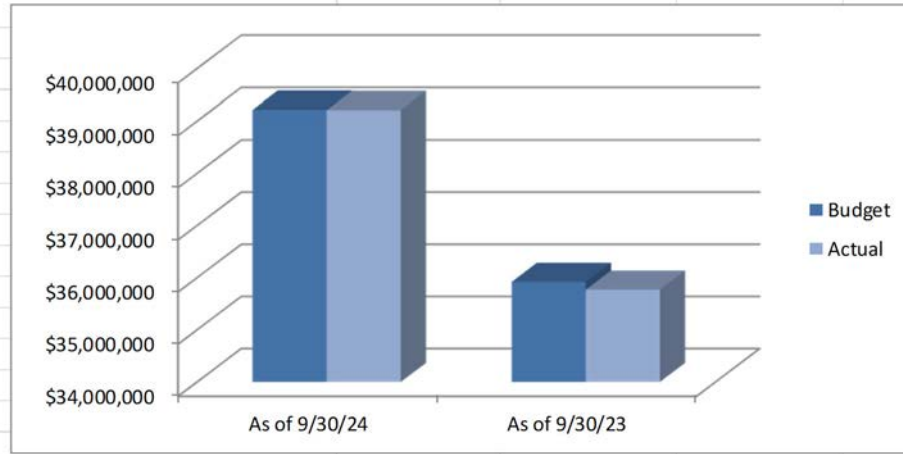
- Machinery & Equipment is over budget due to the purchase of a security camera that was not budgeted to monitor the unattended gate.

Unit 43- Mirasol

- Engineering Fees and Improvements other than Buildings are over budget due to a preserve bridge repair/replacement that was budgeted in a prior year. This project will be partially reimbursed through the Florida Recreation Development Assistance Program grant awarded last year.

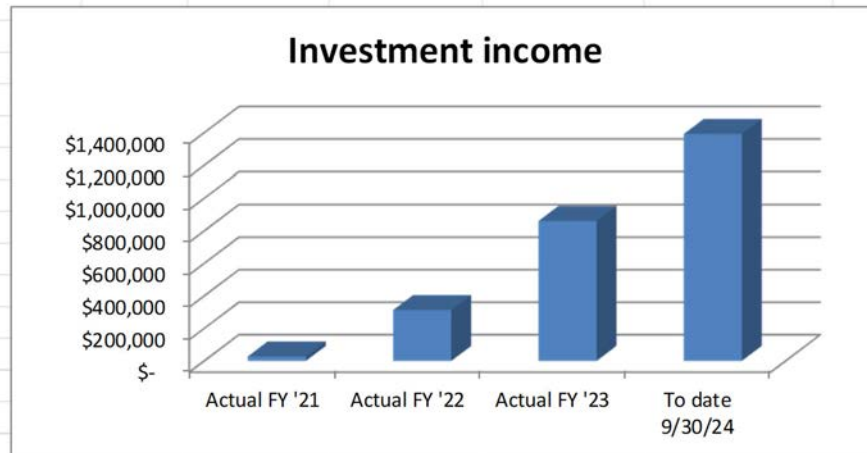
The following graphs present assessment collections for the past two years as well as investment income for the past four years:

Non Ad-Valorem Assessments				
	Budget	Actual	\$	%
As of 9/30/24	\$ 39,215,841	\$ 39,209,311	(6,529.99)	0.0%
As of 9/30/23	\$ 35,922,095	\$ 35,771,065	(151,029.72)	-0.4%
In(De)crease from prior year - \$	3,293,746.00	3,438,245.73		
In(De)crease from prior year - %	-8.4%	-8.8%		



Investment income:*

	Actual FY '21	Actual FY '22	Actual FY '23	To date 9/30/24
Investment income	\$ 27,766	\$ 313,001	\$ 861,091	\$ 1,392,479



*Maintenance funds only

Northern Palm Beach County Improvement District
Summary Budget Comparison
From 10/1/2023 Through 9/30/2024

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	60,023.04	60,088.00	(64.96)	99.89%	0.10%
UNIT 2 - MAINTENANCE FUND	388,306.50	388,736.00	(429.50)	99.88%	0.11%
UNIT 2A - MAINTENANCE FUND	149,121.26	149,336.00	(214.74)	99.85%	0.14%
UNIT 2A - DEBT FUND	346,647.28	347,096.00	(448.72)	99.87%	0.12%
UNIT 2C - MAINTENANCE FUND	412,811.55	412,811.00	0.55	100.00%	0.00%
UNIT 2C - DEBT SERVICE FUND	5,598,883.13	5,598,883.00	0.13	100.00%	0.00%
UNIT 3 - MAINTENANCE FUND	379,323.76	380,735.00	(1,411.24)	99.62%	0.37%
UNIT 3A - MAINTENANCE FUND	292,672.64	292,673.00	(0.36)	99.99%	0.00%
UNIT 3A - DEBT FUND	424,381.07	424,381.00	0.07	100.00%	0.00%
UNIT 4 - MAINTENANCE FUND	610,170.33	611,241.00	(1,070.67)	99.82%	0.17%
UNIT 5 - MAINTENANCE FUND	605,243.02	605,317.00	(73.98)	99.98%	0.01%
UNIT 5A - MAINTENANCE FUND	860,398.59	860,399.00	(0.41)	99.99%	0.00%
UNIT 5B - MAINTENANCE FUND	152,273.99	152,401.00	(127.01)	99.91%	0.08%
UNIT 5B - DEBT FUND	402,053.35	402,388.00	(334.65)	99.91%	0.08%
UNIT 5C - MAINTENANCE FUND	52,766.20	52,766.00	0.20	100.00%	0.00%
UNIT 5D - MAINTENANCE FUND	136,969.44	136,969.00	0.44	100.00%	0.00%
UNIT 7 - MAINTENANCE FUND	130,992.60	131,039.00	(46.40)	99.96%	0.03%
UNIT 9 - MAINTENANCE FUND	137,491.57	137,492.00	(0.43)	99.99%	0.00%
UNIT 9A - MAINTENANCE FUND	1,187,218.04	1,187,219.00	(0.96)	99.99%	0.00%
UNIT 9A - DEBT FUND	2,891,252.85	2,891,253.00	(0.15)	99.99%	0.00%
UNIT 9B - MAINTENANCE FUND	967,757.63	967,759.00	(1.37)	99.99%	0.00%
UNIT 9B - DEBT FUND	1,345,795.47	1,345,795.00	0.47	100.00%	0.00%
UNIT 11 - MAINTENANCE FUND	3,185,052.33	3,185,052.00	0.33	100.00%	0.00%
UNIT 12 - MAINTENANCE FUND	78,560.69	78,561.00	(0.31)	99.99%	0.00%
UNIT 12A - MAINTENANCE FUND	27,236.42	27,236.00	0.42	100.00%	0.00%
UNIT 14 - MAINTENANCE FUND	1,010,532.84	1,011,427.00	(894.16)	99.91%	0.08%
UNIT 15 - MAINTENANCE FUND	995,214.22	996,570.00	(1,355.78)	99.86%	0.13%
UNIT 16 - MAINTENANCE FUND	1,374,841.05	1,374,841.00	0.05	100.00%	0.00%
UNIT 16 - DEBT FUND	537,318.76	537,319.00	(0.24)	99.99%	0.00%
UNIT 18 - MAINTENANCE FUND	2,227,069.97	2,227,070.00	(0.03)	99.99%	0.00%
UNIT 19 - MAINTENANCE FUND	575,989.29	576,040.00	(50.71)	99.99%	0.00%
UNIT 19A - MAINTENANCE FUND	41,695.91	41,700.00	(4.09)	99.99%	0.00%
UNIT 20 - MAINTENANCE FUND	228,082.56	228,083.00	(0.44)	99.99%	0.00%
UNIT 21 - MAINTENANCE FUND	834,031.74	834,032.00	(0.26)	99.99%	0.00%
UNIT 23 - MAINTENANCE FUND	326,552.78	326,553.00	(0.22)	99.99%	0.00%
UNIT 24 - MAINTENANCE FUND	349,204.26	349,204.00	0.26	100.00%	0.00%
UNIT 27B - MAINTENANCE FUND	184,181.22	184,181.00	0.22	100.00%	0.00%
UNIT 27B - DEBT FUND	206,007.53	206,008.00	(0.47)	99.99%	0.00%
UNIT 29 - MAINTENANCE FUND	94,897.44	94,897.00	0.44	100.00%	0.00%
UNIT 31 - MAINTENANCE FUND	929,998.93	929,999.00	(0.07)	99.99%	0.00%
UNIT 32 - MAINTENANCE FUND	22,449.84	22,450.00	(0.16)	99.99%	0.00%
UNIT 32A - MAINTENANCE FUND	4,999.89	5,000.00	(0.11)	99.99%	0.00%
UNIT 33 - MAINTENANCE FUND	26,474.48	26,474.00	0.48	100.00%	0.00%
UNIT 34 - MAINTENANCE FUND	198,326.15	198,326.00	0.15	100.00%	0.00%
UNIT 38 - MAINTENANCE FUND	78,251.58	78,252.00	(0.42)	99.99%	0.00%
UNIT 41 - MAINTENANCE FUND	7,840.95	7,841.00	(0.05)	99.99%	0.00%
UNIT 43 - MAINTENANCE FUND	1,071,831.28	1,071,832.00	(0.72)	99.99%	0.00%
UNIT 43 - DEBT FUND	1,263,141.70	1,263,141.00	0.70	100.00%	0.00%
UNIT 44 - MAINTENANCE FUND	124,735.86	124,736.00	(0.14)	99.99%	0.00%
UNIT 44 - DEBT FUND	591,936.66	591,937.00	(0.34)	99.99%	0.00%
UNIT 45 - MAINTENANCE FUND	471,233.75	471,234.00	(0.25)	99.99%	0.00%
Unit 45- Debt Fund	279,630.00	279,630.00	0.00	100.00%	0.00%
Unit 46 - Maint Fund	45,955.94	45,956.00	(0.06)	99.99%	0.00%

Northern Palm Beach County Improvement District
Summary Budget Comparison
From 10/1/2023 Through 9/30/2024

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Debt Service Fund	788,247.99	788,248.00	(0.01)	99.99%	0.00%
UNIT 47- MAINTENANCE FUND	58,631.76	58,632.00	(0.24)	99.99%	0.00%
UNIT 49- MAINTENANCE FUND	91,167.05	91,167.00	0.05	100.00%	0.00%
UNIT 51 - MAINTENANCE FUND	42,921.06	42,921.00	0.06	100.00%	0.00%
Unit 53 - Maintenance Fund	102,970.77	102,971.00	(0.23)	99.99%	0.00%
Unit 53 Debt Service Fund	<u>3,199,543.05</u>	<u>3,199,543.00</u>	<u>0.05</u>	<u>100.00%</u>	<u>0.00%</u>
Report Difference	39,209,311.01	39,215,841.00	(6,529.99)	99.98%	0.02%

**Northern Palm Beach County Improvement District
Investment Summary
September 30, 2024**

Description	Bank Balance			% of Investments	Interest Rates		
	Current Month	Prior Month	Prior Year		Current Month	Prior Month	This Month Last Year
Pooled Cash Accounts:							
Wells Fargo (2)	\$ 2,697,747	\$ 4,716,384	\$ 2,697,747	5.2%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,163,404	\$ 3,155,851	\$ 3,163,404	6.1%	3.00%	3.00%	3.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 0	\$ 29,047	\$ 0	0.0%	5.10%	4.86%	5.10%
Dreyfus Pfd MM (DR194)	\$ -	\$ 34,463	\$ -	0.0%	5.15%	4.99%	5.15%
Dreyfus Trsy Agy (DR521)	\$ 0	\$ 29,062	\$ 0	0.0%	5.08%	4.85%	5.08%
JP Morgan USTrsy (J3918)	\$ 0	\$ 28,826	\$ 0	0.0%	4.87%	4.80%	5.04%
JP Morgan 100 USTrsy (J3163)	\$ 37,054,555	\$ 36,772,244	\$ -	71.6%	4.87%	4.83%	NA- in J3918
Total Pooled Cash	\$ 42,915,707	\$ 44,765,877	\$ 5,861,152				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 420,128	\$ 110,980	\$ 420,128	0.8%	4.88%	5.21%	5.26%
Reserve Funds	\$ 7,427,534	\$ 7,700,327	\$ 7,427,534	14.4%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 954,463	\$ 950,988	\$ 954,463	1.8%	4.74%	4.48%	0.00%
Total Trust Monies	\$ 8,802,125	\$ 8,762,296	\$ 8,802,125				
GRAND TOTAL	\$ 51,717,832	\$ 53,528,173	\$ 14,663,277				

Notes:

(1) The District's general operations banking is with Wells Fargo. A 35bps earnings credit rate is received to offset bank service fees.

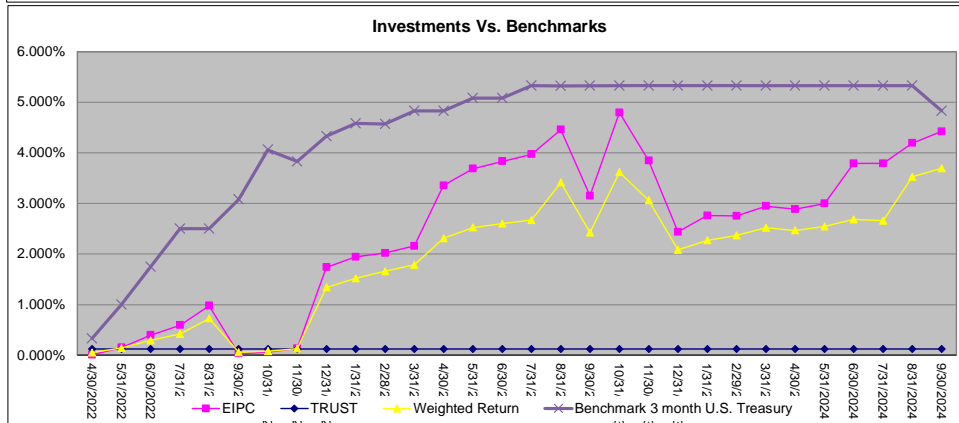
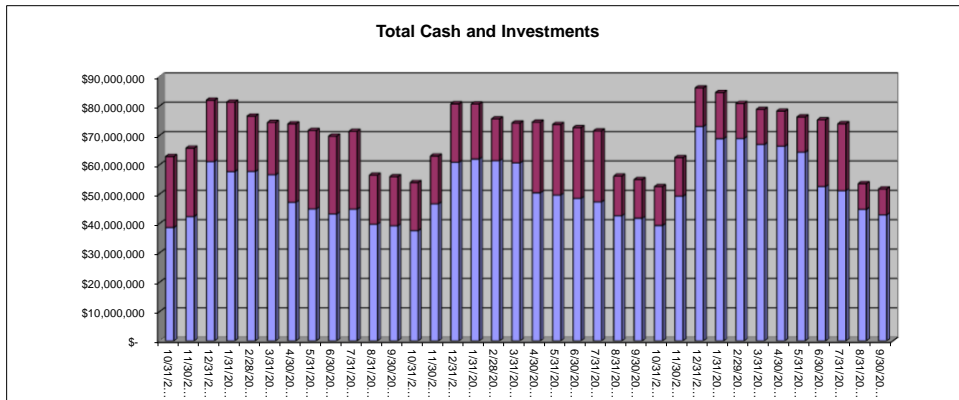
(2) Compliance with investment policy is summarized below:

- All bond trust accounts are in compliance with permitted investments pursuant to the bond resolutions:
- Pooled cash accounts are subject to the following requirements regarding portfolio composition:

Portfolio Composition	LIMITS PER INVESTMENT POLICY		
	Max Maturity	Max Total %	Max % per Issuer
Interest-bearing checking or savings accounts	N/A	75%	100%
Interest-bearing time deposits	2 Years	25%	5%
SEC registered money market funds	N/A	100%	40%
Direct obligation of the US Treasury	3 Years	100%	100%
Federal agencies and GSE's	3 Years	100%	40%
Commercial paper rated A1/P1 or higher	270 days	50%	10%
Open-end or closed-end mgmt type investments/ trusts	N/A	50%	50%
Local Government Surplus Funds Trust Fund /			
Intergovernmental Investment Pool	N/A	25%	N/A
Repurchase Agreements	30 days	50%	25%

NPBCID
CASH INVESTMENTS
SUMMARY

DOLLARS				RATES				Benchmark 3	Above /
Date	EIPC	TRUST	TOTAL	EIPC	TRUST	Weighted Return	month U.S. Treasury	(Below) Benchmark	
10/31/2020	\$ 35,692,354	\$ 18,162,064	\$ 53,854,418	0.084%	0.875%	0.351%	0.090%	0.261%	
11/30/2020	\$ 36,245,110	\$ 18,118,076	\$ 54,363,186	0.083%	0.875%	0.347%	0.090%	0.257%	
12/31/2020	\$ 58,159,813	\$ 17,945,489	\$ 76,105,302	0.041%	0.875%	0.238%	0.090%	0.148%	
1/31/2021	\$ 45,138,805	\$ 31,423,948	\$ 76,562,753	0.043%	0.875%	0.384%	0.060%	0.324%	
2/28/2021	\$ 44,736,318	\$ 27,432,104	\$ 72,168,422	0.041%	0.875%	0.358%	0.040%	0.318%	
3/31/2021	\$ 43,806,472	\$ 38,901,760	\$ 82,708,232	0.035%	0.875%	0.430%	0.025%	0.405%	
4/30/2021	\$ 43,807,086	\$ 37,526,894	\$ 81,333,980	0.027%	1.350%	0.637%	0.025%	0.612%	
5/31/2021	\$ 46,479,256	\$ 37,172,228	\$ 83,651,484	0.027%	1.350%	0.615%	0.025%	0.590%	
6/30/2021	\$ 44,542,699	\$ 36,873,957	\$ 81,416,656	0.028%	1.350%	0.627%	0.080%	0.547%	
7/31/2021	\$ 43,597,236	\$ 37,066,930	\$ 80,664,166	0.031%	1.250%	0.591%	0.060%	0.531%	
8/31/2021	\$ 38,331,106	\$ 25,983,503	\$ 64,314,610	0.038%	0.125%	0.073%	0.040%	0.033%	
9/30/2021	\$ 39,277,300	\$ 25,179,242	\$ 64,456,542	0.013%	0.125%	0.057%	0.040%	0.017%	
10/31/2021	\$ 38,575,121	\$ 24,219,417	\$ 62,794,538	0.013%	0.125%	0.056%	0.050%	0.006%	
11/30/2021	\$ 42,331,957	\$ 23,301,835	\$ 65,633,792	0.012%	0.125%	0.052%	0.050%	0.002%	
12/31/2021	\$ 61,034,165	\$ 20,932,763	\$ 81,966,928	0.008%	0.125%	0.038%	0.060%	(0.022%)	
1/31/2022	\$ 57,639,703	\$ 23,632,627	\$ 81,272,331	0.009%	0.125%	0.042%	0.240%	(0.198%)	
2/28/2022	\$ 57,659,142	\$ 18,852,765	\$ 76,511,907	0.009%	0.125%	0.037%	0.370%	(0.333%)	
3/31/2022	\$ 56,555,961	\$ 17,838,308	\$ 74,394,269	0.009%	0.125%	0.037%	0.510%	(0.473%)	
4/30/2022	\$ 47,187,245	\$ 26,709,042	\$ 73,896,287	0.011%	0.125%	0.052%	0.330%	(0.278%)	
5/31/2022	\$ 44,935,017	\$ 26,710,048	\$ 71,645,065	0.152%	0.125%	0.142%	1.000%	(0.858%)	
6/30/2022	\$ 43,202,880	\$ 26,499,005	\$ 69,701,885	0.397%	0.125%	0.294%	1.750%	(1.456%)	
7/31/2022	\$ 44,839,678	\$ 26,507,822	\$ 71,347,501	0.595%	0.125%	0.420%	2.500%	(2.080%)	
8/31/2022	\$ 39,726,391	\$ 16,680,343	\$ 56,406,734	0.981%	0.125%	0.728%	2.500%	(1.772%)	
9/30/2022	\$ 39,177,822	\$ 16,706,738	\$ 55,884,560	0.031%	0.125%	0.059%	3.080%	(3.021%)	
10/31/2022	\$ 37,537,647	\$ 16,373,580	\$ 53,911,228	0.063%	0.125%	0.082%	4.060%	(3.978%)	
11/30/2022	\$ 46,665,007	\$ 16,271,195	\$ 62,936,202	1.366%	0.125%	1.133%	3.830%	(3.697%)	
12/31/2022	\$ 60,799,675	\$ 19,913,246	\$ 80,712,921	1.740%	0.125%	1.342%	4.330%	(2.988%)	
1/31/2023	\$ 61,911,798	\$ 18,735,221	\$ 80,647,019	1.946%	0.125%	1.523%	4.580%	(3.057%)	
2/28/2023	\$ 61,333,501	\$ 14,237,613	\$ 75,571,115	2.019%	0.125%	1.662%	4.570%	(2.908%)	
3/31/2023	\$ 60,614,269	\$ 13,556,310	\$ 74,170,579	2.161%	0.125%	1.789%	4.830%	(3.041%)	
4/30/2023	\$ 50,414,744	\$ 24,043,463	\$ 74,458,206	3.357%	0.125%	2.314%	4.830%	(2.516%)	
5/31/2023	\$ 49,624,725	\$ 24,061,359	\$ 73,686,084	3.687%	0.125%	2.524%	5.080%	(2.556%)	
6/30/2023	\$ 48,516,708	\$ 24,092,418	\$ 72,609,126	3.834%	0.125%	2.603%	5.080%	(2.477%)	
7/31/2023	\$ 47,287,656	\$ 24,191,755	\$ 71,479,411	3.972%	0.125%	2.670%	5.330%	(2.660%)	
8/31/2023	\$ 42,596,838	\$ 13,519,514	\$ 56,116,351	4.460%	0.125%	3.415%	5.320%	(1.905%)	
9/30/2023	\$ 41,759,297	\$ 13,191,948	\$ 54,951,245	3.152%	0.125%	2.426%	5.330%	(2.904%)	
10/31/2023	\$ 39,290,227	\$ 13,222,054	\$ 52,512,281	4.794%	0.125%	3.618%	5.330%	(1.712%)	
11/30/2023	\$ 49,229,394	\$ 13,185,691	\$ 62,415,085	3.850%	0.125%	3.063%	5.330%	(2.267%)	
12/31/2023	\$ 73,012,772	\$ 13,092,124	\$ 86,104,896	2.436%	0.125%	2.085%	5.330%	(3.245%)	
1/31/2024	\$ 68,849,710	\$ 15,724,429	\$ 84,574,139	2.761%	0.125%	2.271%	5.330%	(3.059%)	
2/29/2024	\$ 68,898,128	\$ 11,932,481	\$ 80,830,609	2.755%	0.125%	2.367%	5.330%	(2.963%)	
3/31/2024	\$ 66,854,931	\$ 11,948,912	\$ 78,803,843	2.948%	0.125%	2.520%	5.330%	(2.810%)	
4/30/2024	\$ 66,264,302	\$ 11,965,646	\$ 78,229,949	2.889%	0.125%	2.466%	5.330%	(2.864%)	
5/31/2024	\$ 64,240,912	\$ 11,996,247	\$ 76,237,159	2.998%	0.125%	2.546%	5.330%	(2.784%)	
6/30/2024	\$ 52,557,198	\$ 22,729,506	\$ 75,286,704	3.791%	0.125%	2.684%	5.330%	(2.646%)	
7/31/2024	\$ 51,142,935	\$ 22,781,210	\$ 73,924,145	3.791%	0.125%	2.661%	5.330%	(2.669%)	
8/31/2024	\$ 44,765,878	\$ 8,762,296	\$ 53,528,174	4.193%	0.125%	3.527%	5.330%	(1.803%)	
9/30/2024	\$ 42,915,708	\$ 8,802,125	\$ 51,717,833	4.426%	0.125%	3.694%	4.830%	(1.136%)	



Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)
GEN - General Fund
From 10/1/2023 Through 9/30/2024

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	37,544.44	0.00	37,544.44
Miscellaneous	48,925.57	0.00	48,925.57
Total Revenues:	86,470.01	0.00	86,470.01
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	2,302,717.46	2,529,714.00	226,996.54
ENGINEERING FEES	1,901.00	30,000.00	28,099.00
LEGAL SERVICES	110,220.45	100,000.00	(10,220.45)
IT Services	74,336.88	73,905.00	(431.88)
MOWING & LANDSCAPE MAINTENANCE	45,477.88	55,963.00	10,485.12
ELECTRICITY	17,693.02	29,380.00	11,686.98
INSURANCE-GENERAL	381,955.55	356,480.00	(25,475.55)
REPAIR & MAINT-BLDG	67,838.44	74,480.00	6,641.56
R & M - HVAC REPAIRS	53,069.20	50,000.00	(3,069.20)
PUBLIC INFORMATION	24,019.26	25,000.00	980.74
FUEL-VEHICLES	50,919.36	68,500.00	17,580.64
Other	1,284,012.15	1,573,757.00	289,744.85
Total Physical Environment	4,414,160.65	4,967,179.00	553,018.35
Capital outlay			
FURNITURE	0.00	0.00	0.00
Other	193,251.58	401,000.00	207,748.42
Total Capital outlay	193,251.58	401,000.00	207,748.42
Principal	18,658.98	18,659.00	0.02
Interest	1,765.16	1,765.00	(0.16)
Total Expenditures:	4,627,836.37	5,388,603.00	760,766.63
Excess (deficiency) of revenues over expenditures	(4,541,366.36)	(5,388,603.00)	847,236.64
Other financing sources (uses):			
Transfers in	4,548,800.52	5,188,603.00	(639,802.48)
Transfers out	0.00	0.00	0.00
Capital contributions from landowners	0.00	0.00	0.00
Proceeds from sales/disposals of capital assets	25,668.81	0.00	25,668.81
Total Other financing sources (uses):	4,574,469.33	5,188,603.00	(614,133.67)
Net change in fund balance	33,102.97	(200,000.00)	233,102.97
Fund balances, beginning of year	1,194,994.83	0.00	1,194,994.83
Total Fund balances, beginning of year	1,194,994.83	0.00	1,194,994.83
Fund balance, end of year	1,228,097.80	(200,000.00)	1,428,097.80

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 1
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	135,434	134,625	809
Intergovernmental revenues	0	0	0
Investment income	11,086	0	11,086
Miscellaneous	1,110	0	1,110
Total Revenues:	<u>147,630</u>	<u>134,625</u>	<u>13,005</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	679	752	73
CHEMICAL WEED CONTROL	15,493	15,493	(0)
MOWING SERVICES	0	0	0
TRASH DISPOSAL	1,500	1,000	(500)
MOWING & LANDSCAPE MAINTENANCE	27,734	27,734	(0)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	9,953	10,000	48
REPAIR & MAINT - GENERAL	750	3,000	2,250
REPAIR & MAINT-TELEMTRY	51	5,000	4,949
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	564	565	1
Total Physical Environment	<u>56,724</u>	<u>70,544</u>	<u>13,820</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	1,930	2,818	888
Total Capital outlay	<u>1,930</u>	<u>2,818</u>	<u>888</u>
Total Expenditures:	<u>58,654</u>	<u>73,362</u>	<u>14,708</u>
Excess (deficiency) of revenues over expenditures	<u>88,977</u>	<u>61,263</u>	<u>27,714</u>
Other financing sources (uses):			
Transfers out	(58,051)	(72,763)	14,712
Total Other financing sources (uses):	<u>(58,051)</u>	<u>(72,763)</u>	<u>14,712</u>
Net change in fund balance	30,926	(11,500)	42,426
Fund balances, beginning of year	210,558	0	210,558
Total Fund balances, beginning of year	<u>210,558</u>	<u>0</u>	<u>210,558</u>
Fund balance, end of period	<u>241,484</u>	<u>(11,500)</u>	<u>252,984</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	378,804	378,486	318
Intergovernmental revenues	0	0	0
Investment income	27,295	0	27,295
Miscellaneous	24,160	0	24,160
Total Revenues:	430,259	378,486	51,773
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
ENGINEERING-PERMITS	2,310	0	(2,310)
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	87	500	413
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,653	1,832	179
CHEMICAL WEED CONTROL	19,126	19,126	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	17,612	17,612	(0)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	22,251	38,646	16,395
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	8,873	5,000	(3,873)
REPAIR & MAINT - GENERAL	1,800	4,500	2,700
REPAIR & MAINT-TELEMETRY	51	5,000	4,949
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	6,082	7,000	918
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	15,000	15,000
Other	27,694	31,894	4,200
Total Physical Environment	107,539	152,610	45,071
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	22,426	23,000	574
Other	8,947	12,884	3,937
Total Capital outlay	31,373	35,884	4,511
Total Expenditures:	138,911	188,494	49,583
Excess (deficiency) of revenues over expenditures	291,348	189,992	101,356
Other financing sources (uses):			
Transfers out	(149,880)	(189,992)	40,112
Total Other financing sources (uses):	(149,880)	(189,992)	40,112
Net change in fund balance	141,468	0	141,468
Fund balances, beginning of year	491,941	0	491,941

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	491,941	0	491,941
Fund balance, end of period	633,408	0	633,408

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	143,367	143,593	(226)
Intergovernmental revenues	0	0	0
Investment income	17,384	0	17,384
Miscellaneous	1,107	0	1,107
Total Revenues:	161,857	143,593	18,264
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	100	200	100
AUDITORS SERVICES	1,310	1,452	142
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	5,330	4,530	(800)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	17,470	15,000	(2,470)
REPAIR & MAINT - GENERAL	2,416	3,000	584
REPAIR & MAINT-TELEMETRY	6,399	9,000	2,601
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	18,000	18,000
Other	4,615	4,451	(164)
Total Physical Environment	37,640	70,633	32,993
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	37,640	70,633	32,993
Excess (deficiency) of revenues over expenditures	124,217	72,960	51,257
Other financing sources (uses):			
Transfers out	(54,916)	(72,960)	18,044
Total Other financing sources (uses):	(54,916)	(72,960)	18,044
Net change in fund balance	69,302	0	69,302
Fund balances, beginning of year	367,353	0	367,353
Total Fund balances, beginning of year	367,353	0	367,353

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 2A
 From 10/1/2023 Through 9/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	436,654	0	436,654

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	397,252	396,934	318
Intergovernmental revenues	0	0	0
Investment income	33,440	0	33,440
Miscellaneous	26,348	0	26,348
Total Revenues:	<u>457,039</u>	<u>396,934</u>	<u>60,105</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	361	5,000	4,640
ENGINEERING-PERMITS	2,028	0	(2,028)
LEGAL SERVICES	2,403	2,500	97
FINANCIAL CONS./ADVISOR	200	400	200
AUDITORS SERVICES	1,314	1,456	142
CHEMICAL WEED CONTROL	1,650	1,650	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	6,396	3,596	(2,800)
PRESERVE/EXOTIC MAINT	116,586	146,395	29,809
REPAIR & MAINT-AERATORS	25,005	29,040	4,035
REPAIR & MAINT-PUMP STATN	93	0	(93)
REPAIR & MAINT-BLDG	1,350	0	(1,350)
REPAIR & MAINT - GENERAL	25	10,000	9,975
REPAIR & MAINT-TELEMTRY	102	5,000	4,898
REPAIR & MAINT-ROADS	20,385	10,000	(10,385)
REPAIR & MAINT-CULVERTS	0	30,000	30,000
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	6,496	5,890	(606)
Total Physical Environment	<u>184,392</u>	<u>253,927</u>	<u>69,535</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	40,000	40,000
MACHINERY & EQUIPMENT	16,796	23,000	6,204
Other	1,875	0	(1,875)
Total Capital outlay	<u>18,671</u>	<u>63,000</u>	<u>44,329</u>
Total Expenditures:	<u>203,063</u>	<u>316,927</u>	<u>113,864</u>
Excess (deficiency) of revenues over expenditures	<u>253,976</u>	<u>80,007</u>	<u>173,969</u>
Other financing sources (uses):			
Transfers out	(127,119)	(100,007)	(27,112)
Capital contributions from landowners	950	0	950
Total Other financing sources (uses):	<u>(126,169)</u>	<u>(100,007)</u>	<u>(26,162)</u>
Net change in fund balance	127,807	(20,000)	147,807
Fund balances, beginning of year	<u>544,864</u>	<u>0</u>	<u>544,864</u>
Total Fund balances, beginning of year	<u>544,864</u>	<u>0</u>	<u>544,864</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 2C
 From 10/1/2023 Through 9/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	672,670	(20,000)	692,670

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	372,473	372,951	(478)
Intergovernmental revenues	0	0	0
Investment income	23,371	0	23,371
Miscellaneous	7,950	0	7,950
Total Revenues:	403,795	372,951	30,844
Expenditures:			
Physical Environment			
ENGINEERING FEES	10,361	10,000	(361)
ENGINEERING-PERMITS	485	0	(485)
LEGAL SERVICES	812	1,000	188
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,167	1,293	126
CHEMICAL WEED CONTROL	32,923	32,923	(0)
MOWING SERVICES	0	0	0
SECURITY SERVICES	377	0	(377)
TRASH DISPOSAL	30,000	30,000	0
MOWING & LANDSCAPE MAINTENANCE	45,301	45,322	21
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	8,001	14,634	6,633
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	67,910	68,360	450
REPAIR & MAINT - GENERAL	2,930	6,000	3,070
REPAIR & MAINT-TELEMETRY	153	5,000	4,847
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE/FENCE	2,150	3,000	850
Repairs & Maint - Catch Basins	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	165	8,000	7,835
Other	12,711	4,664	(8,047)
Total Physical Environment	215,445	240,696	25,251
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	50,283	46,000	(4,283)
Other	2,561	3,558	997
Total Capital outlay	52,844	49,558	(3,286)
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	268,289	290,254	21,965
Excess (deficiency) of revenues over expenditures	135,506	82,697	52,809
Other financing sources (uses):			
Transfers out	(97,373)	(124,253)	26,880

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Capital contributions from landowners	<u>11,281</u>	<u>11,556</u>	<u>(275)</u>
Total Other financing sources (uses):	<u>(86,092)</u>	<u>(112,697)</u>	<u>26,605</u>
Net change in fund balance	49,414	(30,000)	79,414
Fund balances, beginning of year	<u>461,041</u>	<u>0</u>	<u>461,041</u>
Total Fund balances, beginning of year	<u>461,041</u>	<u>0</u>	<u>461,041</u>
Fund balance, end of period	<u><u>510,455</u></u>	<u><u>(30,000)</u></u>	<u><u>540,455</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3A
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	281,667	281,417	250
Intergovernmental revenues	0	0	0
Investment income	23,047	0	23,047
Miscellaneous	(60)	0	(60)
Total Revenues:	<u>304,654</u>	<u>281,417</u>	<u>23,237</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,573	1,500	(73)
FINANCIAL CONS./ADVISOR	100	200	100
IT Services	0	0	0
AUDITORS SERVICES	1,192	1,321	129
CHEMICAL WEED CONTROL	9,471	9,471	(0)
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	28,885	41,085	12,200
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-ROADS	0	23,000	23,000
REPAIR & MAINT-CULVERTS	0	80,000	80,000
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	10,000	10,000
R&M- Aerator refurbishments	6,082	14,000	7,918
REPAIR & MAINT- STREET SWEEP	17,329	19,272	1,943
Other	31,981	36,403	4,422
Total Physical Environment	<u>96,613</u>	<u>250,752</u>	<u>154,139</u>
Capital outlay			
MACHINERY & EQUIPMENT	18,773	23,000	4,227
Total Capital outlay	<u>18,773</u>	<u>23,000</u>	<u>4,227</u>
Total Expenditures:	<u>115,386</u>	<u>273,752</u>	<u>158,366</u>
Excess (deficiency) of revenues over expenditures	<u>189,267</u>	<u>7,665</u>	<u>181,602</u>
Other financing sources (uses):			
Transfers out	(53,887)	(70,665)	16,778
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(53,887)</u>	<u>(70,665)</u>	<u>16,778</u>
Net change in fund balance	135,380	(63,000)	198,380
Fund balances, beginning of year	424,254	0	424,254
Total Fund balances, beginning of year	<u>424,254</u>	<u>0</u>	<u>424,254</u>
Fund balance, end of period	<u>559,634</u>	<u>(63,000)</u>	<u>622,634</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	605,308	604,095	1,213
Intergovernmental revenues	0	0	0
Investment income	42,542	0	42,542
Miscellaneous	5,970	0	5,970
Total Revenues:	653,820	604,095	49,725
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	2,372	0	(2,372)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,947	2,158	211
CHEMICAL WEED CONTROL	19,938	19,938	(0)
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	19,461	19,461	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	71,862	99,621	27,759
REPAIR & MAINT-CANAL/LAKE	21,223	17,500	(3,723)
REPAIR & MAINT - GENERAL	372	4,000	3,628
REPAIR & MAINT-TELEMTRY	366	5,000	4,634
REPAIR & MAINT-CULVERTS	0	300,000	300,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
R&M- Aerator refurbishments	12,164	14,000	1,836
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	3,366	10,000	6,634
Other	63,564	60,408	(3,156)
Total Physical Environment	216,635	567,586	350,951
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	7,800	0	(7,800)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	64,152	69,000	4,848
Other	6,776	9,896	3,120
Total Capital outlay	78,728	78,896	168
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	295,364	646,482	351,118
Excess (deficiency) of revenues over expenditures	358,456	(42,387)	400,843
 Other financing sources (uses):			
Transfers out	(156,613)	(190,828)	34,215
Total Other financing sources (uses):	(156,613)	(190,828)	34,215
Net change in fund balance	201,843	(233,215)	435,058
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 4
 From 10/1/2023 Through 9/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	795,409	0	795,409
Total Fund balances, beginning of year	795,409	0	795,409
Fund balance, end of period	997,252	(233,215)	1,230,467

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	586,224	585,505	719
Intergovernmental revenues	0	0	0
Investment income	25,774	0	25,774
Miscellaneous	40	0	40
Total Revenues:	<u>612,038</u>	<u>585,505</u>	<u>26,533</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	377	500	123
WATER QUALITY	3,079	4,492	1,413
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	771	855	84
CHEMICAL WEED CONTROL	10,470	10,470	(0)
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	14,070	14,070	(0)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	5,600	25,000	19,400
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	500	500
Other	5,759	5,735	(24)
Total Physical Environment	<u>40,127</u>	<u>65,122</u>	<u>24,995</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	6,206	9,064	2,858
Total Capital outlay	<u>6,206</u>	<u>9,064</u>	<u>2,858</u>
Principal	224,469	224,469	0
Interest	80,399	80,399	(0)
Total Expenditures:	<u>351,202</u>	<u>379,054</u>	<u>27,852</u>
Excess (deficiency) of revenues over expenditures	<u>260,836</u>	<u>206,451</u>	<u>54,385</u>
Other financing sources (uses):			
Transfers out	(818,496)	(131,451)	(687,045)
Total Other financing sources (uses):	<u>(818,496)</u>	<u>(131,451)</u>	<u>(687,045)</u>
Net change in fund balance	(557,660)	75,000	(632,660)
Fund balances, beginning of year	802,936	0	802,936
Total Fund balances, beginning of year	<u>802,936</u>	<u>0</u>	<u>802,936</u>
Fund balance, end of period	<u>245,276</u>	<u>75,000</u>	<u>170,276</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	827,694	827,308	386
Intergovernmental revenues	0	0	0
Investment income	45,759	0	45,759
Miscellaneous	26,197	0	26,197
Total Revenues:	<u>899,649</u>	<u>827,308</u>	<u>72,341</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	494	19,000	18,507
ENGINEERING-PERMITS	4,187	0	(4,187)
LEGAL SERVICES	11,360	2,000	(9,360)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,169	1,296	127
MARSH MAINT-LITTORAL ZONE	617	18,779	18,162
CHEMICAL WEED CONTROL	35,044	38,229	3,185
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	7,835	62,000	54,165
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	174,150	250,000	75,850
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	21,425	22,605	1,180
Total Physical Environment	<u>256,280</u>	<u>427,409</u>	<u>171,129</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	286,729	246,990	(39,739)
Interest	102,013	127,500	25,487
Total Expenditures:	<u>645,023</u>	<u>801,899</u>	<u>156,876</u>
Excess (deficiency) of revenues over expenditures	<u>254,626</u>	<u>25,409</u>	<u>229,217</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(149,235)	(150,409)	1,174
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(149,235)</u>	<u>(150,409)</u>	<u>1,174</u>
Net change in fund balance	105,392	(125,000)	230,392
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	839,921	0	839,921
Total Fund balances, beginning of year	839,921	0	839,921
Fund balance, end of period	945,313	(125,000)	1,070,313

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	146,698	146,540	158
Intergovernmental revenues	0	0	0
Investment income	10,906	0	10,906
Miscellaneous	0	0	0
Total Revenues:	157,604	146,540	11,064
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	3,000	3,000
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	100	200	100
OTHER PROFESSIONAL SVCS	0	235	235
AUDITORS SERVICES	660	731	71
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	5,309	5,309	(0)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	697	20,000	19,303
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	6,000	6,000
REPAIR & MAINT - GENERAL	425	5,000	4,575
REPAIR & MAINT-TELEMETRY	2,907	16,000	13,093
REPAIR & MAINT - GATE/FENCE	0	2,000	2,000
R&M- GENERATORS	3,147	12,500	9,353
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	5,334	8,921	3,587
Total Physical Environment	18,580	84,896	66,316
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	31,250	31,250
Other	0	0	0
Total Capital outlay	0	31,250	31,250
Principal	0	0	0
Total Expenditures:	18,580	116,146	97,566
Excess (deficiency) of revenues over expenditures	139,024	30,394	108,630
Other financing sources (uses):			
Transfers out	(44,332)	(52,040)	7,708
Total Other financing sources (uses):	(44,332)	(52,040)	7,708
Net change in fund balance	94,693	(21,646)	116,339
Fund balances, beginning of year	187,447	0	187,447
Total Fund balances, beginning of year	187,447	0	187,447

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 5B
 From 10/1/2023 Through 9/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	282,140	(21,646)	303,786

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5C
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	50,834	50,737	97
Investment income	11,602	0	11,602
Miscellaneous	0	0	0
Total Revenues:	<u>62,435</u>	<u>50,737</u>	<u>11,698</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	479	531	52
TRASH DISPOSAL	3,400	3,400	0
MOWING & LANDSCAPE MAINTENANCE	1,166	1,166	(0)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,600	1,600
REPAIR & MAINT - GENERAL	175	5,000	4,825
REPAIR & MAINT-TELEMETRY	102	5,000	4,898
REPAIR & MAINT-CULVERTS	0	7,000	7,000
REPAIR & MAINT - GATE/FENCE	0	1,000	1,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	828	848	20
Total Physical Environment	<u>6,151</u>	<u>29,045</u>	<u>22,894</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	9,600	12,500	2,900
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	<u>9,600</u>	<u>12,500</u>	<u>2,900</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>15,751</u>	<u>41,545</u>	<u>25,794</u>
Excess (deficiency) of revenues over expenditures	<u>46,684</u>	<u>9,192</u>	<u>37,492</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(20,065)	(21,692)	1,627
Total Other financing sources (uses):	<u>(20,065)</u>	<u>(21,692)</u>	<u>1,627</u>
Net change in fund balance	26,620	(12,500)	39,120
Fund balances, beginning of year	272,040	0	272,040
Total Fund balances, beginning of year	<u>272,040</u>	<u>0</u>	<u>272,040</u>
Fund balance, end of period	<u>298,660</u>	<u>(12,500)</u>	<u>311,160</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	131,948	131,701	247
Intergovernmental revenues	0	0	0
Investment income	13,464	0	13,464
Miscellaneous	0	0	0
Total Revenues:	<u>145,412</u>	<u>131,701</u>	<u>13,711</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	272	272
Special Legislative Activities	0	0	0
AUDITORS SERVICES	758	840	82
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,771	2,771	(0)
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	907	20,000	19,093
REPAIR & MAINT-CANAL/LAKE	5,540	7,500	1,960
REPAIR & MAINT-BLDG	0	3,000	3,000
REPAIR & MAINT - GENERAL	300	5,000	4,700
REPAIR & MAINT-TELEMETRY	630	18,000	17,370
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
R&M- GENERATORS	6,632	12,500	5,868
REPAIR & MAINT- WATER CTRL STR	0	1,600	1,600
Other	3,510	6,820	3,310
Total Physical Environment	<u>21,047</u>	<u>83,303</u>	<u>62,256</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	28,425	61,250	32,825
Total Capital outlay	<u>28,425</u>	<u>61,250</u>	<u>32,825</u>
Total Expenditures:	<u>49,472</u>	<u>144,553</u>	<u>95,081</u>
Excess (deficiency) of revenues over expenditures	<u>95,940</u>	<u>(12,852)</u>	<u>108,792</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(39,877)	(48,398)	8,521
Total Other financing sources (uses):	<u>(39,877)</u>	<u>(48,398)</u>	<u>8,521</u>
Net change in fund balance	56,063	(61,250)	117,313
Fund balances, beginning of year	<u>272,622</u>	<u>0</u>	<u>272,622</u>
Total Fund balances, beginning of year	<u>272,622</u>	<u>0</u>	<u>272,622</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 5D
 From 10/1/2023 Through 9/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	328,685	(61,250)	389,935

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	126,114	125,999	115
Intergovernmental revenues	2,479	0	2,479
Investment income	18,859	0	18,859
Miscellaneous	10,080	0	10,080
Total Revenues:	<u>157,532</u>	<u>125,999</u>	<u>31,533</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	2,479	4,513	2,034
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	609	675	66
CHEMICAL WEED CONTROL	5,789	5,789	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,200	1,200
MOWING & LANDSCAPE MAINTENANCE	16,842	16,842	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	22	1,000	978
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT - GATE/FENCE	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	2,077	1,570	(507)
Total Physical Environment	<u>27,817</u>	<u>42,089</u>	<u>14,272</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	9,300	10,000	700
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	2,138	3,122	984
Total Capital outlay	<u>11,438</u>	<u>13,122</u>	<u>1,684</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>39,255</u>	<u>55,211</u>	<u>15,956</u>
Excess (deficiency) of revenues over expenditures	<u>118,276</u>	<u>70,788</u>	<u>47,488</u>
Other financing sources (uses):			
Transfers out	(53,715)	(70,788)	17,073
Total Other financing sources (uses):	<u>(53,715)</u>	<u>(70,788)</u>	<u>17,073</u>
Net change in fund balance	64,562	0	64,562
Fund balances, beginning of year	409,013	0	409,013
Total Fund balances, beginning of year	<u>409,013</u>	<u>0</u>	<u>409,013</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	473,574	0	473,574

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	136,145	135,931	214
Intergovernmental revenues	0	0	0
Investment income	17,031	0	17,031
Miscellaneous	(80)	0	(80)
Total Revenues:	153,096	135,931	17,165
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	3,719	6,549	2,830
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	636	705	69
CHEMICAL WEED CONTROL	3,930	3,930	0
MOWING SERVICES	0	0	0
SECURITY SERVICES	377	0	(377)
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	6,056	6,056	(0)
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,500	5,500
REPAIR & MAINT - GENERAL	230	5,000	4,770
REPAIR & MAINT-TELEMETRY	102	12,000	11,898
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	500	4,000	3,500
Other	1,637	1,665	28
Total Physical Environment	17,186	75,405	58,219
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	11,472	0	(11,472)
Other	1,257	1,835	578
Total Capital outlay	12,729	1,835	(10,894)
Interest	0	0	0
Total Expenditures:	29,915	77,240	47,325
Excess (deficiency) of revenues over expenditures	123,181	58,691	64,490
 Other financing sources (uses):			
Transfers out	(63,506)	(78,691)	15,185

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(63,506)</u>	<u>(78,691)</u>	<u>15,185</u>
Net change in fund balance	59,674	(20,000)	79,674
Fund balances, beginning of year	<u>367,166</u>	<u>0</u>	<u>367,166</u>
Total Fund balances, beginning of year	<u>367,166</u>	<u>0</u>	<u>367,166</u>
Fund balance, end of period	<u>426,841</u>	<u>(20,000)</u>	<u>446,841</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,149,842	1,146,109	3,733
Intergovernmental revenues	0	0	0
Investment income	68,540	0	68,540
Miscellaneous	3,068	0	3,068
Total Revenues:	1,221,449	1,146,109	75,340
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	921	0	(921)
LEGAL SERVICES	0	2,000	2,000
WATER QUALITY	1,062	2,384	1,322
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,700	4,101	401
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	36,261	42,510	6,249
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	12,568	12,568	0
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	218,542	239,670	21,128
UPLAND MAINTENANCE	28,026	34,850	6,824
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	97,719	111,816	14,097
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	7,350	10,000	2,650
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	800	4,000	3,200
REPAIR & MAINT-TELEMETRY	1,236	5,000	3,764
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	50,000	50,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
R&M- Aerator refurbishments	12,164	14,000	1,836
R & M PRESERVE STRUCTURES	0	150,000	150,000
REPAIR & MAINT- RTU GATES	980	1,000	20
REPAIR & MAINT- WATER CTRL STR	0	25,000	25,000
Other	117,152	133,194	16,042
Total Physical Environment	538,481	905,593	367,112
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	20,000	20,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	68,911	69,000	89
Other	125	0	(125)
Total Capital outlay	69,036	89,000	19,964

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>607,517</u>	<u>994,593</u>	<u>387,076</u>
Excess (deficiency) of revenues over expenditures	<u>613,932</u>	<u>151,516</u>	<u>462,416</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(200,123)</u>	<u>(241,516)</u>	<u>41,393</u>
Total Other financing sources (uses):	<u>(200,123)</u>	<u>(241,516)</u>	<u>41,393</u>
Net change in fund balance	413,809	(90,000)	503,809
Fund balances, beginning of year	<u>1,186,990</u>	<u>0</u>	<u>1,186,990</u>
Total Fund balances, beginning of year	<u>1,186,990</u>	<u>0</u>	<u>1,186,990</u>
Fund balance, end of period	<u>1,600,799</u>	<u>(90,000)</u>	<u>1,690,799</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	933,222	930,539	2,683
Intergovernmental revenues	0	0	0
Investment income	53,143	0	53,143
Miscellaneous	0	0	0
Total Revenues:	986,365	930,539	55,826
Expenditures:			
Physical Environment			
ENGINEERING FEES	11,071	1,000	(10,071)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	100	200	100
OTHER PROFESSIONAL SVCS	1,500	0	(1,500)
AUDITORS SERVICES	2,887	3,199	312
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	15,491	18,161	2,670
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,635	2,635	(0)
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	215,842	239,670	23,828
UPLAND MAINTENANCE	68,509	85,190	16,681
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	63,680	46,341	(17,339)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	610	8,000	7,390
REPAIR & MAINT-TELEMETRY	1,366	5,000	3,634
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	1,850	3,000	1,150
R&M- Aerator refurbishments	6,082	7,000	918
R & M PRESERVE STRUCTURES	100,035	150,000	49,965
REPAIR & MAINT- RTU GATES	0	5,000	5,000
REPAIR & MAINT- WATER CTRL STR	0	8,000	8,000
R&M- PRESERVE STRUCTURE/INLETS	25	0	(25)
Other	70,230	82,549	12,319
Total Physical Environment	561,912	751,945	190,033
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	20,000	20,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	23,000	23,000
Other	0	0	0
Total Capital outlay	0	43,000	43,000
Principal	0	0	0
Total Expenditures:	561,912	794,945	233,033

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	424,453	135,594	288,859
Other financing sources (uses):			
Transfers out	(179,871)	(178,594)	(1,277)
Total Other financing sources (uses):	(179,871)	(178,594)	(1,277)
Net change in fund balance	244,582	(43,000)	287,582
Fund balances, beginning of year	935,153	0	935,153
Total Fund balances, beginning of year	935,153	0	935,153
Fund balance, end of period	1,179,735	(43,000)	1,222,735

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	3,070,173	3,062,555	7,618
Intergovernmental revenues	0	0	0
Investment income	139,134	0	139,134
Miscellaneous	2,360	0	2,360
Total Revenues:	3,211,668	3,062,555	149,113
Expenditures:			
Physical Environment			
ENGINEERING FEES	16,193	54,000	37,807
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	5,075	5,000	(75)
WATER QUALITY	9,825	17,390	7,565
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	1,333	1,333
AUDITORS SERVICES	10,144	11,242	1,098
MARSH MAINT-LITTORAL ZONE	473,634	525,150	51,516
CHEMICAL WEED CONTROL	305,751	331,937	26,186
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	34,683	34,683	(0)
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	6,460	6,460	0
PRESERVE/EXOTIC MAINT	84,664	109,250	24,586
REPAIR & MAINT-AERATORS	290,603	254,110	(36,493)
REPAIR & MAINT-PUMP STATN	9,399	55,000	45,601
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	44,400	47,000	2,600
REPAIR & MAINT-BLDG	17,399	6,000	(11,399)
REPAIR & MAINT - GENERAL	2,496	15,000	12,504
REPAIR & MAINT-TELEMETRY	2,390	10,500	8,110
REPAIR & MAINT-ROADS	68,521	130,000	61,479
REPAIR & MAINT-CULVERTS	4,200	100,000	95,800
REPAIR & MAINT - GATE/FENCE	850	5,000	4,150
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	0	160,000	160,000
R&M- Aerator refurbishments	24,394	35,000	10,606
R&M- GENERATORS	6,962	17,500	10,539
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	4,500	4,500
R&M- PRESERVE STRUCTURE/INLETS	2,080	2,080	0
Other	241,267	268,540	27,273
Total Physical Environment	1,661,390	2,209,675	548,285
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	155,178	0	(155,178)
CULVERTS/STRUCTURES	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
MACHINERY & EQUIPMENT	65,371	202,500	137,129
Other	7,129	8,403	1,274
Total Capital outlay	227,678	210,903	(16,775)
Principal	179,522	179,522	0
Interest	16,983	16,983	(0)
Total Expenditures:	2,085,572	2,617,083	531,511
Excess (deficiency) of revenues over expenditures	1,126,095	445,472	680,623
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(602,078)	(695,472)	93,394
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(602,078)	(695,472)	93,394
Net change in fund balance	524,018	(250,000)	774,018
Fund balances, beginning of year	2,362,653	0	2,362,653
Total Fund balances, beginning of year	2,362,653	0	2,362,653
Fund balance, end of period	2,886,671	(250,000)	3,136,671

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	75,710	75,540	170
Intergovernmental revenues	0	0	0
Investment income	9,096	0	9,096
Miscellaneous	68	0	68
Total Revenues:	84,874	75,540	9,334
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	312	346	34
CHEMICAL WEED CONTROL	194	194	(0)
MOWING SERVICES	0	0	0
TRASH DISPOSAL	1,150	1,000	(150)
MOWING & LANDSCAPE MAINTENANCE	3,381	3,381	(0)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,850	1,000	(1,850)
REPAIR & MAINT - GENERAL	302	1,000	698
REPAIR & MAINT-TELEMETRY	315	5,000	4,685
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	809	754	(55)
Total Physical Environment	9,314	20,175	10,861
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	7,800	10,000	2,200
MACHINERY & EQUIPMENT	0	0	0
Other	1,430	2,088	658
Total Capital outlay	9,230	12,088	2,858
Total Expenditures:	18,543	32,263	13,720
Excess (deficiency) of revenues over expenditures	66,331	43,277	23,054
 Other financing sources (uses):			
Transfers out	(43,221)	(53,277)	10,056
Total Other financing sources (uses):	(43,221)	(53,277)	10,056
Net change in fund balance	23,110	(10,000)	33,110
Fund balances, beginning of year	196,182	0	196,182
Total Fund balances, beginning of year	196,182	0	196,182
Fund balance, end of period	219,292	(10,000)	229,292

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
---------------------	----------------------------	-------------------------------------

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12A
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	26,256	26,188	68
Intergovernmental revenues	0	0	0
Investment income	5,275	0	5,275
Miscellaneous	0	0	0
Total Revenues:	<u>31,531</u>	<u>26,188</u>	<u>5,343</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	125	138	13
CHEMICAL WEED CONTROL	1,255	1,255	(0)
TRASH DISPOSAL	0	1,500	1,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	1,063	7,994	6,931
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	2,599	2,989	390
Total Physical Environment	<u>5,042</u>	<u>18,876</u>	<u>13,834</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>5,042</u>	<u>18,876</u>	<u>13,834</u>
Excess (deficiency) of revenues over expenditures	<u>26,489</u>	<u>7,312</u>	<u>19,177</u>
Other financing sources (uses):			
Transfers out	(8,613)	(10,812)	2,199
Total Other financing sources (uses):	<u>(8,613)</u>	<u>(10,812)</u>	<u>2,199</u>
Net change in fund balance	17,876	(3,500)	21,376
Fund balances, beginning of year	<u>118,843</u>	<u>0</u>	<u>118,843</u>
Total Fund balances, beginning of year	<u>118,843</u>	<u>0</u>	<u>118,843</u>
Fund balance, end of period	<u>136,718</u>	<u>(3,500)</u>	<u>140,218</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	975,252	972,528	2,724
Intergovernmental revenues	0	0	0
Investment income	41,194	0	41,194
Miscellaneous	43,960	0	43,960
Total Revenues:	1,060,405	972,528	87,877
Expenditures:			
Physical Environment			
ENGINEERING FEES	98	1,000	903
ENGINEERING-PERMITS	2,215	0	(2,215)
LEGAL SERVICES	10,370	5,000	(5,370)
WATER QUALITY	3,504	5,480	1,976
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	507	507
AUDITORS SERVICES	3,517	3,898	381
CHEMICAL WEED CONTROL	42,702	42,702	0
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	13,771	10,079	(3,692)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	167,315	166,474	(841)
REPAIR & MAINT-PUMP STATN	3,132	20,000	16,868
REPAIR & MAINT-CANAL/LAKE	5,000	5,000	0
REPAIR & MAINT-BLDG	0	1,000	1,000
REPAIR & MAINT - GENERAL	5,520	5,000	(520)
REPAIR & MAINT-TELEMETRY	1,680	6,000	4,320
REPAIR & MAINT-CULVERTS	76,203	40,000	(36,203)
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	25,289	28,000	2,711
R&M- GENERATORS	2,470	12,500	10,030
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	169,808	194,582	24,774
Total Physical Environment	532,594	552,722	20,128
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	230,909	0	(230,909)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	28,425	115,500	87,075
Other	3,387	1,478	(1,909)
Total Capital outlay	262,721	116,978	(145,743)
Principal	96,407	96,407	(0)
Interest	9,120	9,120	(0)
Total Expenditures:	900,842	775,227	(125,615)
Excess (deficiency) of revenues over expenditures	159,563	197,301	(37,738)

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	(172,707)	(181,097)	8,390
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(172,707)</u>	<u>(181,097)</u>	<u>8,390</u>
Net change in fund balance	(13,144)	16,204	(29,348)
Fund balances, beginning of year			
	<u>781,249</u>	<u>0</u>	<u>781,249</u>
Total Fund balances, beginning of year	<u>781,249</u>	<u>0</u>	<u>781,249</u>
Fund balance, end of period	<u><u>768,105</u></u>	<u><u>16,204</u></u>	<u><u>751,901</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,016,700	1,011,979	4,721
Intergovernmental revenues	0	0	0
Investment income	59,469	0	59,469
Miscellaneous	2,990	0	2,990
Total Revenues:	<u>1,079,160</u>	<u>1,011,979</u>	<u>67,181</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,468	5,000	3,532
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	899	1,200	301
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,187	3,532	345
CHEMICAL WEED CONTROL	82,018	82,018	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	30,550	30,000	(550)
MOWING & LANDSCAPE MAINTENANCE	14,587	14,587	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	142,769	193,608	50,839
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	17,530	25,000	7,470
REPAIR & MAINT - GENERAL	3,570	15,000	11,430
REPAIR & MAINT-TELEMETRY	465	6,000	5,535
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	3,500	3,500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	24,329	28,000	3,671
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	170	11,000	10,830
Other	194,202	216,230	22,028
Total Physical Environment	<u>515,742</u>	<u>670,675</u>	<u>154,933</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	23,800	501,500	477,700
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	89,307	92,000	2,693
Other	4,582	5,779	1,197
Total Capital outlay	<u>117,690</u>	<u>599,279</u>	<u>481,589</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>633,432</u>	<u>1,269,954</u>	<u>636,522</u>
Excess (deficiency) of revenues over expenditures	<u>445,728</u>	<u>(257,975)</u>	<u>703,703</u>

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Transfers out	(150,669)	(176,125)	25,456
Total Other financing sources (uses):	(150,669)	(176,125)	25,456
Net change in fund balance	295,060	(434,100)	729,160
Fund balances, beginning of year	1,024,729	0	1,024,729
Total Fund balances, beginning of year	1,024,729	0	1,024,729
Fund balance, end of period	1,319,788	(434,100)	1,753,888

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,321,900	1,321,965	(65)
Intergovernmental revenues	0	0	0
Investment income	93,144	0	93,144
Miscellaneous	79,448	0	79,448
Total Revenues:	<u>1,494,492</u>	<u>1,321,965</u>	<u>172,527</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	5,478	40,000	34,522
ENGINEERING-PERMITS	20,217	0	(20,217)
ENVIRONMENTAL LIASON	28,421	25,031	(3,390)
LEGAL SERVICES	23,260	15,000	(8,260)
WATER QUALITY	4,135	5,698	1,564
FINANCIAL CONS./ADVISOR	100	200	100
AUDITORS SERVICES	4,106	4,550	444
MARSH MAINT-LITTORAL ZONE	617	6,386	5,769
CHEMICAL WEED CONTROL	38,953	42,494	3,541
MOWING SERVICES	0	0	0
SECURITY SERVICES	461,331	461,331	0
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	46,395	46,395	(0)
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	15,886	26,220	10,334
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,300	20,000	16,700
REPAIR & MAINT - GENERAL	0	7,500	7,500
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-ROADS	27,771	340,000	312,229
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	100,000	100,000
REPAIR & MAINT- STREET SWEEP	6,360	6,876	516
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	<u>25,078</u>	<u>20,978</u>	<u>(4,100)</u>
Total Physical Environment	<u>711,407</u>	<u>1,210,159</u>	<u>498,752</u>
Capital outlay			
ROADS/BRIDGES	0	550,000	550,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	<u>7,306</u>	<u>3,186</u>	<u>(4,120)</u>
Total Capital outlay	<u>7,306</u>	<u>553,186</u>	<u>545,880</u>
Principal	0	0	0
Total Expenditures:	<u>718,714</u>	<u>1,763,345</u>	<u>1,044,631</u>
Excess (deficiency) of revenues over expenditures	<u><u>775,778</u></u>	<u><u>(441,380)</u></u>	<u><u>1,217,158</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	(205,817)	(238,620)	32,803
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(205,817)</u>	<u>(238,620)</u>	<u>32,803</u>
Net change in fund balance	569,961	(680,000)	1,249,961
Fund balances, beginning of year			
	<u>1,708,189</u>	<u>0</u>	<u>1,708,189</u>
Total Fund balances, beginning of year	<u>1,708,189</u>	<u>0</u>	<u>1,708,189</u>
Fund balance, end of period	<u><u>2,278,149</u></u>	<u><u>(680,000)</u></u>	<u><u>2,958,149</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,148,705	2,141,417	7,288
Intergovernmental revenues	264,293	229,500	34,793
Investment income	127,566	0	127,566
Miscellaneous	23,657	0	23,657
Total Revenues:	2,564,221	2,370,917	193,304
Expenditures:			
Physical Environment			
ENGINEERING FEES	24,250	36,000	11,750
ENGINEERING-PERMITS	3,761	0	(3,761)
LEGAL SERVICES	4,727	18,000	13,273
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	356,215	378,187	21,972
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	545	545
AUDITORS SERVICES	7,110	7,880	770
MARSH MAINT-LITTORAL ZONE	351,698	411,018	59,320
CHEMICAL WEED CONTROL	177,037	193,057	16,020
TRASH DISPOSAL	295	1,300	1,005
MOWING & LANDSCAPE MAINTENANCE	16,822	16,822	(0)
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	24,718	24,718	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	212,328	189,135	(23,193)
REPAIR & MAINT-PUMP STATN	63,949	55,000	(8,949)
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	375	2,000	1,625
REPAIR & MAINT - GENERAL	11,380	15,000	3,620
REPAIR & MAINT-TELEMETRY	7,477	37,000	29,523
REPAIR & MAINT-ROADS	0	175,000	175,000
REPAIR & MAINT-CULVERTS	10,469	40,000	29,531
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	100,000	100,000
R&M- Aerator refurbishments	24,394	28,000	3,606
R&M- GENERATORS	5,941	17,500	11,559
REPAIR & MAINT- STREET SWEEP	27,446	29,655	2,209
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	216,122	266,258	50,136
Total Physical Environment	1,546,514	2,056,575	510,061
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	28,425	97,500	69,075
Other	2,193	3,020	827
Total Capital outlay	30,618	100,520	69,902

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Principal	57,346	49,398	(7,948)
Interest	<u>20,403</u>	<u>25,500</u>	<u>5,097</u>
Total Expenditures:	<u>1,654,880</u>	<u>2,231,993</u>	<u>577,113</u>
Excess (deficiency) of revenues over expenditures	<u>909,341</u>	<u>138,924</u>	<u>770,417</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(317,228)	(371,770)	54,542
Capital contributions from landowners	20,616	22,047	(1,431)
Repayment to landowners	<u>(58,155)</u>	<u>0</u>	<u>(58,155)</u>
Total Other financing sources (uses):	<u>(354,767)</u>	<u>(349,723)</u>	<u>(5,044)</u>
Net change in fund balance	554,574	(210,799)	765,373
Fund balances, beginning of year	<u>2,303,636</u>	<u>0</u>	<u>2,303,636</u>
Total Fund balances, beginning of year	<u>2,303,636</u>	<u>0</u>	<u>2,303,636</u>
Fund balance, end of period	<u>2,858,210</u>	<u>(210,799)</u>	<u>3,069,009</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	554,718	553,885	833
Intergovernmental revenues	0	0	0
Investment income	32,089	0	32,089
Miscellaneous	1,010	0	1,010
Total Revenues:	587,817	553,885	33,932
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,233	500	(733)
WATER QUALITY	9,653	14,762	5,109
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,823	2,020	197
MARSH MAINT-LITTORAL ZONE	3,536	26,665	23,129
CHEMICAL WEED CONTROL	28,016	30,563	2,547
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	5,526	5,526	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	1,780	20,706	18,926
REPAIR & MAINT-AERATORS	51,285	85,365	34,080
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	749	7,000	6,251
REPAIR & MAINT-TELEMETRY	307	5,000	4,693
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	6,082	7,000	918
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	104,019	95,712	(8,307)
Total Physical Environment	214,008	335,819	121,811
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	15,600	20,000	4,400
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	76,174	92,000	15,826
Other	3,263	1,845	(1,418)
Total Capital outlay	95,037	113,845	18,808
Interest	0	0	0
Total Expenditures:	309,045	449,664	140,619
Excess (deficiency) of revenues over expenditures	278,771	104,221	174,550

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers in	0	0	0
Transfers out	<u>(96,846)</u>	<u>(124,221)</u>	<u>27,375</u>
Total Other financing sources (uses):	<u>(96,846)</u>	<u>(124,221)</u>	<u>27,375</u>
Net change in fund balance	181,926	(20,000)	201,926
Fund balances, beginning of year	<u>560,369</u>	<u>0</u>	<u>560,369</u>
Total Fund balances, beginning of year	<u>560,369</u>	<u>0</u>	<u>560,369</u>
Fund balance, end of period	<u><u>742,295</u></u>	<u><u>(20,000)</u></u>	<u><u>762,295</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	40,116	40,096	20
Investment income	19,645	0	19,645
Miscellaneous	0	0	0
Total Revenues:	59,761	40,096	19,665
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	79	88	9
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	399	397	(2)
Total Physical Environment	478	11,985	11,507
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	15,000	15,000
Total Capital outlay	0	15,000	15,000
Total Expenditures:	478	26,985	26,507
Excess (deficiency) of revenues over expenditures	59,282	13,111	46,171
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(13,718)	(17,611)	3,893
Total Other financing sources (uses):	(13,718)	(17,611)	3,893
Net change in fund balance	45,564	(4,500)	50,064
Fund balances, beginning of year	471,285	0	471,285
Total Fund balances, beginning of year	471,285	0	471,285
Fund balance, end of period	516,849	(4,500)	521,349

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	229,405	228,772	633
Intergovernmental revenues	0	0	0
Investment income	17,069	0	17,069
Miscellaneous	6,935	0	6,935
Total Revenues:	253,409	228,772	24,637
Expenditures:			
Physical Environment			
ENGINEERING FEES	15,381	5,000	(10,381)
ENGINEERING-PERMITS	250	0	(250)
LEGAL SERVICES	8,976	1,000	(7,976)
SPECIAL SERVICES	0	0	0
WATER QUALITY	1,314	1,577	263
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	507	562	55
CHEMICAL WEED CONTROL	7,550	7,550	(0)
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	10,000	12,000	2,000
REPAIR & MAINT - GENERAL	7,372	10,000	2,628
REPAIR & MAINT - GATE/FENCE	0	1,000	1,000
Repairs & Maint - Catch Basins	16,392	5,000	(11,392)
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	2,201	2,173	(28)
Total Physical Environment	69,943	49,362	(20,581)
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	51,400	20,000	(31,400)
CULVERTS/STRUCTURES	0	0	0
Other	341	498	157
Total Capital outlay	51,741	20,498	(31,243)
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	121,684	69,860	(51,824)
Excess (deficiency) of revenues over expenditures	131,725	158,912	(27,187)
Other financing sources (uses):			
Transfers out	(43,639)	(43,912)	273
Capital contributions from landowners	0	0	0
Repayment to landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(43,639)	(43,912)	273
Net change in fund balance	88,086	115,000	(26,914)
Fund balances, beginning of year	328,176	0	328,176

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 20
 From 10/1/2023 Through 9/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	328,176	0	328,176
Fund balance, end of period	416,262	115,000	301,262

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	803,133	801,955	1,178
Intergovernmental revenues	0	0	0
Investment income	29,202	0	29,202
Miscellaneous	1,190	0	1,190
Total Revenues:	833,525	801,955	31,570
Expenditures:			
Physical Environment			
ENGINEERING FEES	10,800	10,000	(800)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,500	1,500
WATER QUALITY	5,981	8,953	2,973
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	235	235
AUDITORS SERVICES	2,388	2,647	259
MARSH MAINT-LITTORAL ZONE	112,930	132,236	19,306
CHEMICAL WEED CONTROL	47,146	51,432	4,286
MOWING & LANDSCAPE MAINTENANCE	321	321	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	153,806	203,205	49,399
REPAIR & MAINT-AERATORS	36,948	52,940	15,992
REPAIR & MAINT-PUMP STATN	2,194	10,000	7,806
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,857	12,500	10,643
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	545	3,000	2,455
REPAIR & MAINT-TELEMETRY	921	10,000	9,079
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	10,000	10,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- GENERATORS	2,173	12,500	10,327
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
R&M- PRESERVE STRUCTURE/INLETS	2,080	2,080	0
Other	24,566	29,753	5,187
Total Physical Environment	404,655	559,802	155,147
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	31,250	31,250
Other	269	392	123
Total Capital outlay	269	31,642	31,373
Principal	28,673	24,699	(3,974)
Interest	10,201	12,750	2,549
Total Expenditures:	443,798	628,893	185,095

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	389,727	173,062	216,665
Other financing sources (uses):			
Transfers out	(179,980)	(222,708)	42,728
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(179,980)	(222,708)	42,728
Net change in fund balance	209,747	(49,646)	259,393
Fund balances, beginning of year	424,374	0	424,374
Total Fund balances, beginning of year	424,374	0	424,374
Fund balance, end of period	634,121	(49,646)	683,767

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	323,137	322,542	595
Intergovernmental revenues	0	0	0
Investment income	18,086	0	18,086
Miscellaneous	3,834	0	3,834
Total Revenues:	345,057	322,542	22,515
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	1,146	0	(1,146)
LEGAL SERVICES	180	500	320
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,135	1,258	123
MARSH MAINT-LITTORAL ZONE	12,186	36,805	24,619
CHEMICAL WEED CONTROL	35,655	38,896	3,241
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	648	648	0
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	122,858	115,031	(7,827)
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	165	4,000	3,835
REPAIR & MAINT-TELEMETRY	121	1,000	879
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	41,500	100,000	58,500
REPAIR & MAINT - GATE/FENCE	1,900	1,500	(400)
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
R&M- PRESERVE STRUCTURE/INLETS	2,912	2,912	0
Other	3,443	3,440	(3)
Total Physical Environment	225,211	318,058	92,847
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	629	919	290
Total Capital outlay	629	919	290
Total Expenditures:	225,841	318,977	93,136
Excess (deficiency) of revenues over expenditures	119,216	3,565	115,651
Other financing sources (uses):			
Transfers out	(77,600)	(83,565)	5,965

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Other financing sources (uses):	(77,600)	(83,565)	5,965
Net change in fund balance	41,617	(80,000)	121,617
Fund balances, beginning of year	327,633	0	327,633
Total Fund balances, beginning of year	327,633	0	327,633
Fund balance, end of period	369,249	(80,000)	449,249

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	336,517	335,774	743
Intergovernmental revenues	0	0	0
Investment income	38,391	0	38,391
Miscellaneous	73	0	73
Total Revenues:	374,980	335,774	39,206
Expenditures:			
Physical Environment			
ENGINEERING FEES	7,200	11,500	4,300
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	116	1,000	884
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	272	272
AUDITORS SERVICES	1,318	1,461	143
MARSH MAINT-LITTORAL ZONE	16,705	48,071	31,366
CHEMICAL WEED CONTROL	36,424	39,200	2,776
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	24,956	24,956	(0)
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	4,227	24,157	19,930
REPAIR & MAINT-AERATORS	1,014	7,994	6,980
REPAIR & MAINT-PUMP STATN	3,965	20,000	16,035
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	59,000	113,500	54,500
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	533	10,000	9,467
REPAIR & MAINT-TELEMETRY	630	5,000	4,370
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	60,000	60,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
R&M- GENERATORS	1,960	12,500	10,540
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	11,364	13,395	2,031
Total Physical Environment	169,412	399,506	230,094
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	9,850	150,000	140,150
MACHINERY & EQUIPMENT	28,425	61,250	32,825
Other	513	567	54
Total Capital outlay	38,788	211,817	173,029
Principal	0	0	0
Total Expenditures:	208,200	611,323	403,123

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	166,780	(275,549)	442,329
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(97,689)	(115,701)	18,012
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(97,689)	(115,701)	18,012
Net change in fund balance	69,092	(391,250)	460,342
Fund balances, beginning of year	829,074	0	829,074
Total Fund balances, beginning of year	829,074	0	829,074
Fund balance, end of period	898,166	(391,250)	1,289,416

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 27B
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	177,256	177,097	159
Investment income	16,373	0	16,373
Miscellaneous	350	0	350
Total Revenues:	<u>193,979</u>	<u>177,097</u>	<u>16,882</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	440	500	60
FINANCIAL CONS./ADVISOR	100	200	100
AUDITORS SERVICES	1,383	1,533	150
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	617	7,512	6,895
CHEMICAL WEED CONTROL	5,099	5,562	463
TRASH DISPOSAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	59,551	69,021	9,470
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	4,000	10,000	6,000
R & M PRESERVE STRUCTURES	0	15,000	15,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	<u>3,113</u>	<u>2,778</u>	<u>(335)</u>
Total Physical Environment	<u>74,303</u>	<u>120,106</u>	<u>45,803</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	<u>481</u>	<u>703</u>	<u>222</u>
Total Capital outlay	<u>481</u>	<u>703</u>	<u>222</u>
Total Expenditures:	<u>74,784</u>	<u>120,809</u>	<u>46,025</u>
Excess (deficiency) of revenues over expenditures	<u>119,195</u>	<u>56,288</u>	<u>62,907</u>
Other financing sources (uses):			
Transfers out	<u>(47,851)</u>	<u>(56,288)</u>	<u>8,437</u>
Total Other financing sources (uses):	<u>(47,851)</u>	<u>(56,288)</u>	<u>8,437</u>
Net change in fund balance	<u>71,343</u>	<u>0</u>	<u>71,343</u>
Fund balances, beginning of year	<u>329,693</u>	<u>0</u>	<u>329,693</u>
Total Fund balances, beginning of year	<u>329,693</u>	<u>0</u>	<u>329,693</u>
Fund balance, end of period	<u>401,037</u>	<u>0</u>	<u>401,037</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	91,333	91,247	86
Intergovernmental revenues	0	0	0
Investment income	4,870	0	4,870
Miscellaneous	0	0	0
Total Revenues:	96,204	91,247	4,957
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	3,000	0	(3,000)
AUDITORS SERVICES	266	295	29
MARSH MAINT-LITTORAL ZONE	617	6,386	5,769
CHEMICAL WEED CONTROL	10,314	11,252	938
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	15,347	30,820	15,473
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
Other	914	903	(11)
Total Physical Environment	31,821	52,724	20,903
Capital outlay	1,367	171	(1,196)
Principal	9,558	8,233	(1,325)
Interest	3,400	4,250	850
Total Expenditures:	46,146	65,378	19,232
Excess (deficiency) of revenues over expenditures	50,057	25,869	24,188
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(25,501)	(25,869)	368
Total Other financing sources (uses):	(25,501)	(25,869)	368
Net change in fund balance	24,556	0	24,556
Fund balances, beginning of year	80,991	0	80,991
Total Fund balances, beginning of year	80,991	0	80,991
Fund balance, end of period	105,547	0	105,547

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	896,653	894,231	2,422
Intergovernmental revenues	0	0	0
Investment income	77,106	0	77,106
Miscellaneous	(1,631)	0	(1,631)
Total Revenues:	<u>972,128</u>	<u>894,231</u>	<u>77,897</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	39	18,000	17,961
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,160	5,000	3,840
WATER QUALITY	2,493	5,140	2,647
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,774	4,183	409
MOWING & LANDSCAPE MAINTENANCE	1,037	1,037	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	260,427	317,235	56,808
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	6,900	15,000	8,100
REPAIR & MAINT-BLDG	0	40,000	40,000
REPAIR & MAINT - GENERAL	572	10,000	9,428
REPAIR & MAINT-TELEMETRY	153	6,000	5,847
REPAIR & MAINT-ROADS	0	25,000	25,000
REPAIR & MAINT-CULVERTS	34,572	50,000	15,428
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	72,434	170,000	97,566
R&M- Aerator refurbishments	38,736	35,000	(3,736)
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	292,096	317,989	25,893
Total Physical Environment	<u>714,393</u>	<u>1,028,084</u>	<u>313,691</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	60,000	60,000
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	173,549	138,000	(35,549)
Other	1,692	2,106	414
Total Capital outlay	<u>175,241</u>	<u>200,106</u>	<u>24,865</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>889,634</u>	<u>1,228,190</u>	<u>338,556</u>
Excess (deficiency) of revenues over expenditures	<u>82,494</u>	<u>(333,959)</u>	<u>416,453</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(223,341)</u>	<u>(276,041)</u>	<u>52,700</u>
Total Other financing sources (uses):	<u>(223,341)</u>	<u>(276,041)</u>	<u>52,700</u>
Net change in fund balance	(140,847)	(610,000)	469,153
Fund balances, beginning of year			
	<u>1,551,748</u>	<u>0</u>	<u>1,551,748</u>
Total Fund balances, beginning of year	<u>1,551,748</u>	<u>0</u>	<u>1,551,748</u>
Fund balance, end of period	<u><u>1,410,901</u></u>	<u><u>(610,000)</u></u>	<u><u>2,020,901</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	21,607	21,587	20
Intergovernmental revenues	0	0	0
Investment income	1,650	0	1,650
Miscellaneous	500	0	500
Total Revenues:	<u>23,757</u>	<u>21,587</u>	<u>2,170</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	79	87	9
CHEMICAL WEED CONTROL	1,803	1,803	(0)
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	1,850	2,500	650
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	2,204	2,204	(0)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-OFF EQMT	0	0	0
REPAIR & MAINT - GENERAL	0	2,500	2,500
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
Other	212	215	3
Total Physical Environment	<u>6,148</u>	<u>15,809</u>	<u>9,661</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	5,000	5,000
CULVERTS/STRUCTURES	0	0	0
Other	50	72	22
Total Capital outlay	<u>50</u>	<u>5,072</u>	<u>5,022</u>
Total Expenditures:	<u>6,198</u>	<u>20,881</u>	<u>14,683</u>
Excess (deficiency) of revenues over expenditures	<u>17,559</u>	<u>706</u>	<u>16,853</u>
Other financing sources (uses):			
Transfers out	(6,255)	(7,781)	1,526
Total Other financing sources (uses):	<u>(6,255)</u>	<u>(7,781)</u>	<u>1,526</u>
Net change in fund balance	11,304	(7,075)	18,379
Fund balances, beginning of year	29,705	0	29,705
Total Fund balances, beginning of year	<u>29,705</u>	<u>0</u>	<u>29,705</u>
Fund balance, end of period	<u>41,009</u>	<u>(7,075)</u>	<u>48,084</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	4,817	4,808	9
Investment income	1,580	0	1,580
Total Investment income	1,580	0	1,580
Total Revenues:	6,396	4,808	1,588
Expenditures:			
Physical Environment			
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	40	44	4
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
MOWING & LANDSCAPE MAINTENANCE	2,204	2,204	(0)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	48	49	1
Total Physical Environment	3,655	5,365	1,710
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	3,655	5,365	1,710
Excess (deficiency) of revenues over expenditures	2,741	(557)	3,298
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(773)	(943)	170
Total Other financing sources (uses):	(773)	(943)	170
Net change in fund balance	1,969	(1,500)	3,469
Fund balances, beginning of year	38,136	0	38,136
Total Fund balances, beginning of year	38,136	0	38,136
Fund balance, end of period	40,105	(1,500)	41,605

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	25,483	25,456	27
Intergovernmental revenues	0	0	0
Investment income	3,020	0	3,020
Miscellaneous	(5)	0	(5)
Total Revenues:	<u>28,499</u>	<u>25,456</u>	<u>3,043</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	97	107	10
CHEMICAL WEED CONTROL	2,026	2,026	(0)
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	3,622	11,505	7,883
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-CULVERTS	3,000	3,000	0
Other	252	252	0
Total Physical Environment	<u>10,359</u>	<u>19,958</u>	<u>9,599</u>
Capital outlay	70	102	32
Total Expenditures:	<u>10,429</u>	<u>20,060</u>	<u>9,631</u>
Excess (deficiency) of revenues over expenditures	<u>18,070</u>	<u>5,396</u>	<u>12,674</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(8,939)	(9,396)	457
Total Other financing sources (uses):	<u>(8,939)</u>	<u>(9,396)</u>	<u>457</u>
Net change in fund balance	9,130	(4,000)	13,130
Fund balances, beginning of year	<u>63,656</u>	<u>0</u>	<u>63,656</u>
Total Fund balances, beginning of year	<u>63,656</u>	<u>0</u>	<u>63,656</u>
Fund balance, end of period	<u>72,786</u>	<u>(4,000)</u>	<u>76,786</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	191,758	190,698	1,060
Intergovernmental revenues	0	0	0
Investment income	14,216	0	14,216
Miscellaneous	190	0	190
Total Revenues:	206,164	190,698	15,466
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	7,000	7,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	17,505	19,096	1,591
AUDITORS SERVICES	975	1,080	106
SECURITY SERVICES	377	0	(377)
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	11,780	11,780	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	7,085	10,000	2,915
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	3,500	26,000	22,500
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	12,032	10,000	(2,032)
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	5,544	4,635	(909)
Total Physical Environment	58,796	112,591	53,795
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	7,500	7,500
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	9,338	0	(9,338)
Other	82	120	38
Total Capital outlay	9,420	7,620	(1,800)
Principal	21,668	21,668	0
Interest	5,293	5,200	(93)
Total Expenditures:	95,177	147,079	51,902
Excess (deficiency) of revenues over expenditures	110,987	43,619	67,368
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(66,040)	(71,829)	5,789
Total Other financing sources (uses):	(66,040)	(71,829)	5,789
Net change in fund balance	44,947	(28,210)	73,157
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	276,936	0	276,936
Total Fund balances, beginning of year	276,936	0	276,936
Fund balance, end of period	321,883	(28,210)	350,093

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	75,503	75,242	261
Investment income	<u>15,989</u>	<u>0</u>	<u>15,989</u>
Total Investment income	<u>15,989</u>	<u>0</u>	<u>15,989</u>
Total Revenues:	<u>91,492</u>	<u>75,242</u>	<u>16,250</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	214	237	23
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	3,150	20,000	16,850
REPAIR & MAINT-CULVERTS	0	3,000	3,000
Repairs & Maint - Catch Basins	0	70,000	70,000
Other	<u>755</u>	<u>745</u>	<u>(10)</u>
Total Physical Environment	4,119	107,482	103,363
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	<u>88</u>	<u>128</u>	<u>40</u>
Total Capital outlay	<u>88</u>	<u>128</u>	<u>40</u>
Total Expenditures:	<u>4,207</u>	<u>107,610</u>	<u>103,403</u>
Excess (deficiency) of revenues over expenditures	<u>87,286</u>	<u>(32,368)</u>	<u>119,654</u>
Other financing sources (uses):			
Transfers out	<u>(21,955)</u>	<u>(24,632)</u>	<u>2,677</u>
Total Other financing sources (uses):	<u>(21,955)</u>	<u>(24,632)</u>	<u>2,677</u>
Net change in fund balance	65,331	(57,000)	122,331
Fund balances, beginning of year	<u>354,864</u>	<u>0</u>	<u>354,864</u>
Total Fund balances, beginning of year	<u>354,864</u>	<u>0</u>	<u>354,864</u>
Fund balance, end of period	<u>420,194</u>	<u>(57,000)</u>	<u>477,194</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	7,558	7,539	19
Investment income	1,654	0	1,654
Miscellaneous	0	0	0
Total Revenues:	9,213	7,539	1,674
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	32	35	3
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
Other	76	75	(1)
Total Physical Environment	1,470	3,678	2,208
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	35	50	15
Total Capital outlay	35	50	15
Total Expenditures:	1,504	3,728	2,224
Excess (deficiency) of revenues over expenditures	7,708	3,811	3,897
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(4,083)	(5,811)	1,728
Total Other financing sources (uses):	(4,083)	(5,811)	1,728
Net change in fund balance	3,625	(2,000)	5,625
Fund balances, beginning of year	38,534	0	38,534
Total Fund balances, beginning of year	38,534	0	38,534
Fund balance, end of period	42,159	(2,000)	44,159

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,038,795	1,034,066	4,729
Intergovernmental revenues	0	0	0
Investment income	56,583	0	56,583
Miscellaneous	2,698	0	2,698
Total Revenues:	1,098,075	1,034,066	64,009
Expenditures:			
Physical Environment			
ENGINEERING FEES	32,671	5,000	(27,671)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,651	1,500	(2,151)
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	100	200	100
OTHER PROFESSIONAL SVCS	0	601	601
AUDITORS SERVICES	4,300	4,765	465
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	106,435	125,525	19,090
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	15,609	15,609	(0)
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	396,399	422,752	26,353
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	1,564	40,000	38,436
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	4,590	15,000	10,410
REPAIR & MAINT - GENERAL	2,135	15,000	12,865
REPAIR & MAINT-TELEMETRY	3,544	12,000	8,456
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	4,500	4,500
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	2,900	14,000	11,100
R & M PRESERVE STRUCTURES	469	20,000	19,531
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	0	6,000	6,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,000	2,000
Other	32,015	42,582	10,567
Total Physical Environment	606,381	774,034	167,653
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	400,190	0	(400,190)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	80,000	80,000
Other	806	995	189
Total Capital outlay	400,996	80,995	(320,001)
Total Expenditures:	1,007,377	855,029	(152,348)

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	90,698	179,037	(88,339)
Other financing sources (uses):			
Transfers out	(249,806)	(274,037)	24,231
Total Other financing sources (uses):	(249,806)	(274,037)	24,231
Net change in fund balance	(159,107)	(95,000)	(64,107)
Fund balances, beginning of year	1,113,556	0	1,113,556
Total Fund balances, beginning of year	1,113,556	0	1,113,556
Fund balance, end of period	954,448	(95,000)	1,049,448

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	120,789	119,939	850
Intergovernmental revenues	0	0	0
Investment income	23,214	0	23,214
Miscellaneous	3,413	0	3,413
Total Revenues:	147,416	119,939	27,477
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,334	500	(834)
FINANCIAL CONS./ADVISOR	200	400	200
AUDITORS SERVICES	1,852	2,052	200
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	100,000	100,000
Repairs & Maint - Catch Basins	0	200,000	200,000
REPAIR & MAINT- STREET SWEEP	6,993	7,200	207
Other	4,619	3,238	(1,381)
Total Physical Environment	14,998	314,390	299,392
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	176	258	82
Total Capital outlay	176	258	82
Total Expenditures:	15,174	314,648	299,474
Excess (deficiency) of revenues over expenditures	132,242	(194,709)	326,951
 Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(39,318)	(55,291)	15,973
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(39,318)	(55,291)	15,973
Net change in fund balance	92,924	(250,000)	342,924
Fund balances, beginning of year	516,070	0	516,070
Total Fund balances, beginning of year	516,070	0	516,070
Fund balance, end of period	608,994	(250,000)	858,994

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	454,092	453,110	982
Intergovernmental revenues	0	0	0
Investment income	32,109	0	32,109
Total Investment income	32,109	0	32,109
Total Revenues:	486,200	453,110	33,090
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	1,211	1,342	131
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	617	6,386	5,769
CHEMICAL WEED CONTROL	7,530	8,214	685
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	76,283	93,462	17,179
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	34,654	200,000	165,346
REPAIR & MAINT-CULVERTS	6,450	10,000	3,550
Repairs & Maint - Catch Basins	0	3,000	3,000
R & M PRESERVE STRUCTURES	10,400	20,000	9,600
REPAIR & MAINT- STREET SWEEP	16,422	18,412	1,990
Other	4,498	4,485	(13)
Total Physical Environment	159,428	382,869	223,441
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	288	421	133
Total Capital outlay	288	421	133
Debt issuance costs	0	0	0
Total Expenditures:	159,716	383,290	223,574
Excess (deficiency) of revenues over expenditures	326,484	69,820	256,664
Other financing sources (uses):			
Transfers out	(83,309)	(90,451)	7,142
Total Other financing sources (uses):	(83,309)	(90,451)	7,142
Net change in fund balance	243,175	(20,631)	263,806
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 45
 From 10/1/2023 Through 9/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	558,507	0	558,507
Total Fund balances, beginning of year	558,507	0	558,507
Fund balance, end of period	801,682	(20,631)	822,313

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 46
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	44,257	44,189	68
Investment income	12,510	0	12,510
Miscellaneous	(170)	0	(170)
Total Revenues:	56,596	44,189	12,407
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	4,000	4,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	100	200	100
AUDITORS SERVICES	1,062	1,177	115
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	1,789	1,465	(324)
Total Physical Environment	2,951	19,342	16,391
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	1,986	1,075	(911)
Total Capital outlay	1,986	1,075	(911)
Total Expenditures:	4,937	20,417	15,480
Excess (deficiency) of revenues over expenditures	51,659	23,772	27,887
Other financing sources (uses):			
Transfers out	(19,288)	(23,772)	4,484
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(19,288)	(23,772)	4,484
Net change in fund balance	32,371	0	32,371
Fund balances, beginning of year	291,971	0	291,971
Total Fund balances, beginning of year	291,971	0	291,971
Fund balance, end of period	324,342	0	324,342

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	56,489	56,377	112
Intergovernmental revenues	0	0	0
Investment income	18,521	0	18,521
Miscellaneous	54	0	54
Total Revenues:	75,065	56,377	18,688
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	237	263	26
MARSH MAINT-LITTORAL ZONE	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,685	1,685	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,100	7,500	5,400
REPAIR & MAINT - GENERAL	4,175	5,000	825
REPAIR & MAINT-TELEMETRY	1,851	5,000	3,149
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	75,000	75,000
REPAIR & MAINT- STREET SWEEP	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	2,330	1,610	(720)
Total Physical Environment	13,741	107,626	93,885
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	3,429	627	(2,802)
Total Capital outlay	3,429	627	(2,802)
Total Expenditures:	17,170	108,253	91,083
Excess (deficiency) of revenues over expenditures	57,895	(51,876)	109,771
Other financing sources (uses):			
Transfers out	(23,005)	(35,624)	12,619
Capital contributions from landowners	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(23,005)</u>	<u>(35,624)</u>	<u>12,619</u>
Net change in fund balance	34,890	(87,500)	122,390
Fund balances, beginning of year	<u>444,966</u>	<u>0</u>	<u>444,966</u>
Total Fund balances, beginning of year	<u>444,966</u>	<u>0</u>	<u>444,966</u>
Fund balance, end of period	<u>479,855</u>	<u>(87,500)</u>	<u>567,355</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 49
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	87,770	87,661	109
Investment income	10,165	0	10,165
Miscellaneous	4,878	0	4,878
Total Revenues:	102,813	87,661	15,152
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	2,782	0	(2,782)
LEGAL SERVICES	435	500	65
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	344	381	37
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	6,993	6,993	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	4,558	4,558	(0)
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	16,439	43,138	26,699
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	878	868	(10)
Total Physical Environment	32,429	66,438	34,009
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	68	100	32
Total Capital outlay	68	100	32
Total Expenditures:	32,498	66,538	34,041
Excess (deficiency) of revenues over expenditures	70,315	21,123	49,192
Other financing sources (uses):			
Transfers out	(28,197)	(31,123)	2,926
Total Other financing sources (uses):	(28,197)	(31,123)	2,926
Net change in fund balance	42,118	(10,000)	52,118
Fund balances, beginning of year	213,398	0	213,398
Total Fund balances, beginning of year	213,398	0	213,398
Fund balance, end of period	255,516	(10,000)	265,516

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 51
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	41,506	41,270	236
Investment income	5,705	0	5,705
Miscellaneous	0	0	0
Total Revenues:	<u>47,211</u>	<u>41,270</u>	<u>5,941</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	119	132	13
MARSH MAINT-LITTORAL ZONE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	415	408	(7)
Total Physical Environment	<u>534</u>	<u>24,040</u>	<u>23,506</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	69	101	32
Total Capital outlay	<u>69</u>	<u>101</u>	<u>32</u>
Total Expenditures:	<u>603</u>	<u>24,141</u>	<u>23,538</u>
Excess (deficiency) of revenues over expenditures	<u>46,608</u>	<u>17,129</u>	<u>29,479</u>
Other financing sources (uses):			
Transfers out	(10,231)	(12,596)	2,365
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(10,231)</u>	<u>(12,596)</u>	<u>2,365</u>
Net change in fund balance	36,376	4,533	31,843
Fund balances, beginning of year	116,111	0	116,111
Total Fund balances, beginning of year	<u>116,111</u>	<u>0</u>	<u>116,111</u>
Fund balance, end of period	<u>152,487</u>	<u>4,533</u>	<u>147,954</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	98,993	99,011	(18)
Investment income	13,947	0	13,947
Miscellaneous	42,180	0	42,180
Total Revenues:	155,121	99,011	56,110
Expenditures:			
Physical Environment			
ENGINEERING FEES	156	5,000	4,844
ENGINEERING-PERMITS	1,748	0	(1,748)
LEGAL SERVICES	3,335	500	(2,835)
FINANCIAL CONS./ADVISOR	300	600	300
AUDITORS SERVICES	1,558	1,727	169
TRASH DISPOSAL	0	0	0
REPAIR & MAINT - GENERAL	12,744	10,000	(2,744)
REPAIR & MAINT-TELEMTRY	567	1,000	433
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
Other	4,631	3,941	(690)
Total Physical Environment	25,039	62,768	37,729
Capital outlay	1,689	2,467	778
Total Expenditures:	26,729	65,235	38,507
Excess (deficiency) of revenues over expenditures	128,393	33,776	94,617
Other financing sources (uses):			
Transfers out	(45,389)	(33,776)	(11,613)
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(45,389)	(33,776)	(11,613)
Net change in fund balance	83,004	0	83,004
Fund balances, beginning of year	253,599	0	253,599
Total Fund balances, beginning of year	253,599	0	253,599
Fund balance, end of period	336,604	0	336,604

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Common area fund
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	<u>4,432</u>	<u>0</u>	<u>4,432</u>
Total Investment income	<u>4,432</u>	<u>0</u>	<u>4,432</u>
Total Revenues:	<u>4,432</u>	<u>0</u>	<u>4,432</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	335	371	36
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	16,361	15,000	(1,361)
MOWING & LANDSCAPE MAINTENANCE	31,724	31,724	0
PRESERVE/EXOTIC MAINT	0	0	0
COMMON AREA MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	8,000	15,000	7,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	0	0
REPAIR & MAINT- STREET SWEEP	0	5,000	5,000
Other	<u>22,544</u>	<u>21,906</u>	<u>(638)</u>
Total Physical Environment	<u>78,963</u>	<u>89,001</u>	<u>10,038</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	2,988	10,000	7,012
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>2,988</u>	<u>10,000</u>	<u>7,012</u>
Total Expenditures:	<u>81,951</u>	<u>99,001</u>	<u>17,050</u>
Excess (deficiency) of revenues over expenditures	<u>(77,519)</u>	<u>(99,001)</u>	<u>21,482</u>
Other financing sources (uses):			
Transfers out	(2,243)	(3,404)	1,161
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	45,478	46,442	(964)
Other	<u>40,483</u>	<u>55,963</u>	<u>(15,480)</u>
Total Capital contributions from landowners	<u>85,961</u>	<u>102,405</u>	<u>(16,444)</u>
Total Other financing sources (uses):	<u>83,717</u>	<u>99,001</u>	<u>(15,284)</u>
Net change in fund balance	6,198	0	6,198
Fund balances, beginning of year	<u>115,610</u>	<u>0</u>	<u>115,610</u>
Total Fund balances, beginning of year	<u>115,610</u>	<u>0</u>	<u>115,610</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Common area fund
 From 10/1/2023 Through 9/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	121,808	0	121,808

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
NPDES funds
From 10/1/2023 Through 9/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Investment income	28,666	0	28,666
Miscellaneous	<u>532,762</u>	<u>0</u>	<u>532,762</u>
Total Revenues:	<u>561,427</u>	<u>0</u>	<u>561,427</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	228,370	0	(228,370)
LEGAL SERVICES	696	0	(696)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	97,739	0	(97,739)
Other	<u>73,552</u>	<u>0</u>	<u>(73,552)</u>
Total Physical Environment	400,357	0	(400,357)
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>400,357</u>	<u>0</u>	<u>(400,357)</u>
Excess (deficiency) of revenues over expenditures	<u>161,070</u>	<u>0</u>	<u>161,070</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(1,816)</u>	<u>0</u>	<u>(1,816)</u>
Total Other financing sources (uses):	<u>(1,816)</u>	<u>0</u>	<u>(1,816)</u>
Net change in fund balance	159,254	0	159,254
Fund balances, beginning of year	<u>485,376</u>	<u>0</u>	<u>485,376</u>
Total Fund balances, beginning of year	<u>485,376</u>	<u>0</u>	<u>485,376</u>
Fund balance, end of period	<u>644,630</u>	<u>0</u>	<u>644,630</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 9/30/2024

(In Whole Numbers)

	<u>Unit 2A</u>	<u>Unit 2C</u>	<u>Unit 3A</u>
Revenues:			
Non-ad valorem assessments	\$ 333,613.00	\$ 5,387,879.00	\$ 408,418.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 8,801.00	\$ 455,228.00	\$ 10,810.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	<u>\$ 342,414.00</u>	<u>\$ 5,843,107.00</u>	<u>\$ 419,228.00</u>
Expenditures:			
Principal	\$ 275,000.00	\$ 1,760,000.00	\$ 340,000.00
Interest	\$ 64,272.00	\$ 3,646,200.00	\$ 79,550.00
Debt issuance costs	\$ -	\$ 1,410,579.00	\$ -
Advance Refunding escrow agent	\$ -	\$ 5,504,542.00	\$ -
Other	\$ 3,315.00	\$ 53,679.00	\$ 4,039.00
Total Expenditures:	<u>\$ 342,587.00</u>	<u>\$ 12,374,999.00</u>	<u>\$ 423,589.00</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (173.00)</u>	<u>\$ (6,531,892.00)</u>	<u>\$ (4,361.00)</u>
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ -	\$ -	\$ -
Refunding debt Issued	\$ -	\$ 45,600,000.00	\$ -
(Discount)/Premuim on refunded debt	\$ -	\$ 2,035,562.00	\$ -
Special assessment bond proceeds	\$ -	\$ -	\$ -
Payment to refunded bonds escrow agent			
Payment to Refunded Debt	\$ -	\$ (45,389,089.00)	\$ -
Total Payment to refunded bonds escrow agent	<u>\$ -</u>	<u>\$ (45,389,089.00)</u>	<u>\$ -</u>
Total Other financing sources (uses):	<u>\$ -</u>	<u>\$ 2,246,473.00</u>	<u>\$ -</u>
Net change in fund balance	<u>\$ (173.00)</u>	<u>\$ (4,285,420.00)</u>	<u>\$ (4,361.00)</u>
Fund balances, beginning of year	<u>\$ 45,597.00</u>	<u>\$ 8,270,602.00</u>	<u>\$ 55,827.00</u>
Fund balance, end of period	<u><u>\$ 45,424.00</u></u>	<u><u>\$ 3,985,183.00</u></u>	<u><u>\$ 51,466.00</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 9/30/2024

(In Whole Numbers)

	<u>Unit 5B</u>	<u>Unit 9A</u>	<u>Unit 9B</u>
Revenues:			
Non-ad valorem assessments	\$ 387,338.00	\$ 2,787,310.00	\$ 1,298,003.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 9,303.00	\$ 74,367.00	\$ 68,049.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 396,640.00	\$ 2,861,677.00	\$ 1,366,052.00
Expenditures:			
Principal	\$ 376,165.00	\$ 2,519,096.00	\$ 1,095,000.00
Interest	\$ 16,964.00	\$ 311,767.00	\$ 251,675.00
Debt issuance costs	\$ -	\$ -	\$ -
Advance Refunding escrow agent	\$ -	\$ -	\$ -
Other	\$ 3,835.00	\$ 27,689.00	\$ 12,890.00
Total Expenditures:	\$ 396,964.00	\$ 2,858,552.00	\$ 1,359,565.00
Excess (deficiency) of revenues over expenditures	\$ (324.00)	\$ 3,126.00	\$ 6,487.00
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ -	\$ -	\$ -
Refunding debt Issued	\$ -	\$ -	\$ -
(Discount)/Premuim on refunded debt	\$ -	\$ -	\$ -
Special assessment bond proceeds	\$ -	\$ -	\$ -
Payment to refunded bonds escrow agent	\$ -	\$ -	\$ -
Payment to Refunded Debt	\$ -	\$ -	\$ -
Total Payment to refunded bonds escrow agent	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ -	\$ -	\$ -
Net change in fund balance	\$ (324.00)	\$ 3,126.00	\$ 6,487.00
Fund balances, beginning of year	\$ 23,585.00	\$ 796,400.00	\$ 898,638.00
Fund balance, end of period	\$ 23,261.00	\$ 799,526.00	\$ 905,125.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 9/30/2024

(In Whole Numbers)

	<u>Unit 16</u>	<u>Unit 27B</u>	<u>Unit 43</u>
Revenues:			
Non-ad valorem assessments	\$ 516,628.00	\$ 198,247.00	\$ 1,227,896.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 15,087.00	\$ 5,830.00	\$ 35,589.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 531,716.00	\$ 204,077.00	\$ 1,263,484.00
Expenditures:			
Principal	\$ 510,000.00	\$ 185,000.00	\$ 1,020,000.00
Interest	\$ 64,588.00	\$ 36,716.00	\$ 221,216.00
Debt issuance costs	\$ -	\$ -	\$ -
Advance Refunding escrow agent	\$ -	\$ -	\$ -
Other	\$ 5,120.00	\$ 1,973.00	\$ 12,111.00
Total Expenditures:	\$ 579,708.00	\$ 223,689.00	\$ 1,253,327.00
Excess (deficiency) of revenues over expenditures	\$ (47,992.00)	\$ (19,611.00)	\$ 10,158.00
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ -	\$ -	\$ -
Refunding debt Issued	\$ -	\$ -	\$ -
(Discount)/Premuim on refunded debt	\$ -	\$ -	\$ -
Special assessment bond proceeds	\$ -	\$ -	\$ -
Payment to refunded bonds escrow agent			
Payment to Refunded Debt	\$ -	\$ -	\$ -
Total Payment to refunded bonds escrow agent	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ -	\$ -	\$ -
Net change in fund balance	\$ (47,992.00)	\$ (19,611.00)	\$ 10,158.00
Fund balances, beginning of year	\$ 102,943.00	\$ 47,474.00	\$ 507,088.00
Fund balance, end of period	\$ 54,951.00	\$ 27,863.00	\$ 517,246.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 9/30/2024

(In Whole Numbers)

	<u>Unit 44</u>	<u>Unit 45</u>	<u>Unit 46</u>
Revenues:			
Non-ad valorem assessments	\$ 573,209.00	\$ 269,457.00	\$ 759,066.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 17,517.00	\$ 7,761.00	\$ 48,541.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 590,726.00	\$ 277,218.00	\$ 807,607.00
Expenditures:			
Principal	\$ 460,000.00	\$ 196,907.00	\$ 435,000.00
Interest	\$ 94,024.00	\$ 76,321.00	\$ 350,938.00
Debt issuance costs	\$ -	\$ -	\$ -
Advance Refunding escrow agent	\$ -	\$ -	\$ -
Other	\$ 5,715.00	\$ 2,669.00	\$ 7,540.00
Total Expenditures:	\$ 559,739.00	\$ 275,897.00	\$ 793,477.00
Excess (deficiency) of revenues over expenditures	\$ 30,987.00	\$ 1,320.00	\$ 14,130.00
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ -	\$ -	\$ -
Refunding debt Issued	\$ -	\$ -	\$ -
(Discount)/Premuim on refunded debt	\$ -	\$ -	\$ -
Special assessment bond proceeds	\$ -	\$ -	\$ -
Payment to refunded bonds escrow agent	\$ -	\$ -	\$ -
Payment to Refunded Debt	\$ -	\$ -	\$ -
Total Payment to refunded bonds escrow agent	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ -	\$ -	\$ -
Net change in fund balance	\$ 30,987.00	\$ 1,320.00	\$ 14,130.00
Fund balances, beginning of year	\$ 147,230.00	\$ 88,495.00	\$ 767,871.00
Fund balance, end of period	\$ 178,217.00	\$ 89,815.00	\$ 782,001.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 9/30/2024

(In Whole Numbers)

	Unit 53
Revenues:	
Non-ad valorem assessments	\$ 3,076,071.00
Intergovernmental revenues	\$ -
Investment income	\$ 272,980.00
Miscellaneous	\$ -
Total Revenues:	\$ 3,349,051.00
Expenditures:	
Principal	\$ 935,000.00
Interest	\$ 2,150,240.00
Debt issuance costs	\$ -
Advance Refunding escrow agent	\$ -
Other	\$ 30,499.00
Total Expenditures:	\$ 3,115,739.00
Excess (deficiency) of revenues over expenditures	\$ 233,312.00
Other financing sources (uses):	
Transfers in	\$ -
Transfers out	\$ -
Refunding debt Issued	\$ -
(Discount)/Premuim on refunded debt	\$ -
Special assessment bond proceeds	\$ -
Payment to refunded bonds escrow agent	\$ -
Payment to Refunded Debt	\$ -
Total Payment to refunded bonds escrow agent	\$ -
Total Other financing sources (uses):	\$ -
Net change in fund balance	\$ 233,312.00
Fund balances, beginning of year	\$ 4,826,031.00
Fund balance, end of period	\$ 5,059,343.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 9/30/2024

(In Whole Numbers)

	<u>Unit 2C</u>	<u>Unit 5</u>	<u>Unit 5A</u>
Revenues:			
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 49,764.00	\$ 51,237.00	\$ 90,575.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 49,764.00	\$ 51,237.00	\$ 90,575.00
Expenditures:			
Capital outlay	\$ 1,937,517.00	\$ 2,867,245.00	\$ 459,958.00
Principal	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Debt issuance costs	\$ -	\$ -	\$ 28,875.00
Total Expenditures:	\$ 1,937,517.00	\$ 2,867,245.00	\$ 488,833.00
Excess (deficiency) of revenues over expenditures	\$ (1,887,753.00)	\$ (2,816,008.00)	\$ (398,258.00)
Other financing sources (uses):			
Transfers in	\$ -	\$ 677,849.00	\$ -
Transfers out	\$ (37,689.00)	\$ -	\$ -
Capital contributions from landowners	\$ -	\$ -	\$ -
Repayment to landowners	\$ -	\$ -	\$ -
Promissory notes issued	\$ -	\$ -	\$ 3,000,000.00
Special assessment bond proceeds	\$ -	\$ -	\$ -
Discount on special assessment bonds issued	\$ -	\$ -	\$ -
Premium on special assessment bonds issued	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ (37,689.00)	\$ 677,849.00	\$ 3,000,000.00
Net change in fund balance	\$ (1,925,442.00)	\$ (2,138,159.00)	\$ 2,601,742.00
Fund balances, beginning of year	\$ 2,690,891.00	\$ 2,388,986.00	\$ -
Fund balance, end of period	\$ 765,449.00	\$ 250,827.00	\$ 2,601,742.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 9/30/2024

(In Whole Numbers)

	<u>Unit 16</u>	<u>Unit 18</u>	<u>Unit 21</u>
Revenues:			
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 17,583.00	\$ 18,973.00	\$ 9,486.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	<u>\$ 17,583.00</u>	<u>\$ 18,973.00</u>	<u>\$ 9,486.00</u>
Expenditures:			
Capital outlay	\$ 325,115.00	\$ -	\$ -
Principal	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Debt issuance costs	\$ -	\$ 5,775.00	\$ 2,888.00
Total Expenditures:	<u>\$ 325,115.00</u>	<u>\$ 5,775.00</u>	<u>\$ 2,888.00</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (307,532.00)</u>	<u>\$ 13,198.00</u>	<u>\$ 6,599.00</u>
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ (7,368.00)	\$ -	\$ -
Capital contributions from landowners	\$ -	\$ -	\$ -
Repayment to landowners	\$ (99,635.00)	\$ -	\$ -
Promissory notes issued	\$ -	\$ 600,000.00	\$ 300,000.00
Special assessment bond proceeds	\$ -	\$ -	\$ -
Discount on special assessment bonds issued	\$ -	\$ -	\$ -
Premium on special assessment bonds issued	\$ -	\$ -	\$ -
Total Other financing sources (uses):	<u>\$ (107,003.00)</u>	<u>\$ 600,000.00</u>	<u>\$ 300,000.00</u>
Net change in fund balance	<u>\$ (414,535.00)</u>	<u>\$ 613,198.00</u>	<u>\$ 306,599.00</u>
Fund balances, beginning of year	<u>\$ 643,910.00</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, end of period	<u><u>\$ 229,376.00</u></u>	<u><u>\$ 613,198.00</u></u>	<u><u>\$ 306,599.00</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 9/30/2024

(In Whole Numbers)

	<u>Unit 25</u>	<u>Unit 29</u>	<u>Unit 53</u>
Revenues:			
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 820.00	\$ 2,235.00	\$ 67,046.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 820.00	\$ 2,235.00	\$ 67,046.00
Expenditures:			
Capital outlay	\$ -	\$ 60,438.00	\$ 981,439.00
Principal	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Debt issuance costs	\$ -	\$ 963.00	\$ -
Total Expenditures:	\$ -	\$ 61,400.00	\$ 981,439.00
Excess (deficiency) of revenues over expenditures	\$ 820.00	\$ (59,165.00)	\$ (914,392.00)
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ 13,694.00
Transfers out	\$ -	\$ -	\$ (9,588.00)
Capital contributions from landowners	\$ -	\$ -	\$ -
Repayment to landowners	\$ -	\$ -	\$ -
Promissory notes issued	\$ -	\$ 100,000.00	\$ -
Special assessment bond proceeds	\$ -	\$ -	\$ -
Discount on special assessment bonds issued	\$ -	\$ -	\$ -
Premium on special assessment bonds issued	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ -	\$ 100,000.00	\$ 4,106.00
Net change in fund balance	\$ 820.00	\$ 40,835.00	\$ (910,287.00)
Fund balances, beginning of year	\$ 20,744.00	\$ -	\$ 1,879,037.00
Fund balance, end of period	\$ 21,564.00	\$ 40,835.00	\$ 968,751.00

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune
News Herald | The Palm Beach Post
Northwest Florida Daily News

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Northern Pbc Improv Dist
Northern Pbc Improv Dist
359 HIATT DR

PALM BEACH GARDENS FL 334187106

STATE OF WISCONSIN, COUNTY OF BROWN

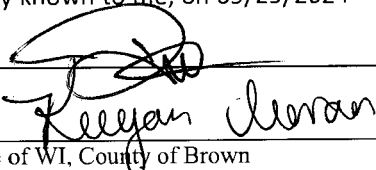
Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Palm Beach Post, published in Palm Beach County, Florida; that the attached copy of advertisement, being a Public Notices, was published on the publicly accessible website of Palm Beach County, Florida, or in a newspaper by print in the issues of, on:

09/29/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/29/2024

Legal Clerk



Notary, State of WI, County of Brown

2.14.28

My commission expires

Publication Cost: \$196.67
Tax Amount: \$0.00
Payment Cost: \$196.67
Order No: 10558528 # of Copies:
Customer No: 730203 1
PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KEEGAN MORAN
Notary Public
State of Wisconsin

NOTICE OF ANNUAL MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that in satisfaction of the requirements of Chapter 189.015 (1), Florida Statutes, the following is a list of regular meetings of the Board of Supervisors of Northern Palm Beach County Improvement District, as well as possible additional Board of Supervisors or Committee meetings that may be held between Oct. 1, 2024 and Sept. 30, 2025. All such meetings will begin at 8:00 a.m. and, unless held by means of a virtual electronic medium in those instances where legally authorized to do so, will be held in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418.

Regular Board of Supervisors meetings will be held on 10/23/2024, 11/20/2024, 12/18/2024, 01/22/2025, 02/26/2025, 03/26/2025, 04/23/2025, 05/28/2025, 06/25/2025, 07/23/2025, 08/27/2025 and 09/24/2025.

Possible Board of Supervisors or Committee meetings may also be held, on an as-needed basis, on the following dates: 10/09/2024, 01/08/2025, 02/12/2025, 03/12/2025, 04/09/2025, 05/14/2025, 06/11/2025, 07/09/2025, 08/13/2025 and 09/10/2025.

The purpose of these meetings is to transact any and all business to come before the Board of Supervisors or members of a Committee, as the case may be.

If a person decides to appeal a decision of the Board of Supervisors with respect to any matter considered at the meeting herein referenced, he or she may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is based.

In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in these proceedings should contact Northern's offices by calling (561) 624-7830 at least 48 hours prior to the dates of the meetings.

BOARD OF SUPERVISORS
NORTHERN PALM BEACH
COUNTY IMPROVEMENT
DISTRICT
Matthew J. Boykin, President
9/29/24 10558528