



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
September 25, 2024
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – August 28, 2024 Public Hearing and 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 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
- 7) **Regular Agenda**
 - a) Multi-Unit
Consider Change Order to SOLitude Lake Management, LLC (CO No. 12)
Ask for Public Comment
 - b) Unit No. 14 – Eastpointe
 - i) Consider Fifth Amendment to Exchange Agreement
Ask for Public Comment
 - ii) Consider Modification to Corrective Quit Claim Deed
Ask for Public Comment

c) Unit No. 53 – Arden
Consider Funding Agreement
Ask for Public Comment

d) General
Consider Adoption of Goals & Objectives and Related Resolution (2024-08)
Ask for Public Comment

8) Miscellaneous Reports:

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

9) Committee Reports:

- a) Public Relations Committee Report

10) Receive and File

11) Comments from the Board

12) Adjourn

Please note the following upcoming meetings:

October 23, 2024 – 8:00 a.m.- Regular Meeting

November 20, 2024 - Annual Landowners Meeting/Regular Meeting

**MINUTES OF A PUBLIC HEARING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 08/24/24**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:03 a.m. on August 24, 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, Ellen T. Baker and Brian J. LaMotte; 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; Budget & Tax Roll Manager Laura Ham; Programs & Facilities Maintenance Administrator Jared Kneiss; Project Coordinator Polly Scherman; Nate Eckloff of Piper Sandler, Jonathan Ricketts of J.T.R., Inc.; Ray Spear of The Grassroots Corporation; Chad Kennedy and Dustin Fazio of South Indian River Water Control District; Leonard Hanser of PGA National (Unit 11); and Scott Morton of Kolter (Unit 53).

2) ESTABLISHMENT OF A QUORUM

Mr. Boykin announced that a quorum was present 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 that no additions or deletions to the Agenda were necessary.

**4) PROPOSED UNIT OF DEVELOPMENT NO. 54 – ARTISTRY LAKES
Consider Formation of Unit of Development No. 54**

Mr. Beatty explained that at the last Board Meeting, the Board approved the formation of Unit of Development No. 54 and the purpose of this Public Hearing is to receive comments from the public and the Board on the Unit's formation.

a) Receive Comments from the Public on Proposed Formation of Unit

Mr. Boykin called for public comment regarding the Proposed Formation of Unit, to which there was no response.

b) Receive Comments from the Board on Proposed Formation of Unit

Mr. Boykin called for Board comment regarding the Proposed Formation of Unit, to which there was no response.

5) GENERAL

Proposed Fiscal Year 2024/2025 Annual Budget and Assessment Roll

a) Presentation of Assessment Rates

Ms. Roundtree reported that this a Public Hearing pursuant to the provisions of Section 197.3632 and Chapter 189, Florida Statutes, to receive public comment and Board comment on the proposed 2024/2025 Budget and Non-Ad Valorem Assessment Roll prior to final approval. She explained that a Resolution to adopt the proposed 2024/2025 Budget and Non-Ad Valorem Assessment Roll will be presented for consideration at the Regular Meeting, so it is in order to receive comments from the public and the Board at this time.

b) Receive Comments from the Public on Proposed 2024/2025 Annual Budget and Assessment Roll

Mr. Boykin called for public comment regarding the proposed 2024/2025 Annual Budget and Non-Ad Valorem Assessment Roll, to which there was no response.

c) Receive Comments from the Board on Proposed 2024/2025 Annual Budget and Assessment Roll

Mr. Boykin called for Board comment regarding the proposed 2024/2025 Annual Budget and Non-Ad Valorem Assessment Roll, to which there was no response.

6) RECEIVE AND FILE

Mr. Beatty presented the following item to be received and filed:

- Legal Advertisement and Notices pertaining to today's August 24, 2024 Public Hearing.

7) ADJOURN

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

There being no further Public Hearing items to come before the Board on this matter, the Public Hearing was adjourned.

President

Assistant Secretary

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 08/28/24**

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 August 28, 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, Ellen T. Baker and Brian J. LaMotte; 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; Budget & Tax Roll Manager Laura Ham; Programs & Facilities Maintenance Administrator Jared Kneiss; Project Coordinator Polly Scherman; Permit Coordinator Kimberly Marcello; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Nate Eckloff of Piper Sandler, Jonathan Ricketts of J.T.R., Inc.; Ray Spear of The Grassroots Corporation; Chad Kennedy and Dustin Fazio of South Indian River Water Control District; Leonard Hanser of PGA National (Unit 11); and Scott Morton of Kolter (Unit 53).

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 requested removal of item 7) f) ii) from the Agenda to be considered at the next Board Meeting and the Board consented to the request.

4) APPROVAL OF MINUTES

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Minutes of the June 26, 2024 Regular Meeting.

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Minutes of the July 24, 2024 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. LaMotte and unanimously passed approving the following Consent Agenda Items:

- a) Unit No. 5 – Henry Rolf
Consider Change Order to Johnson-Davis (CO No. 4)
- b) Unit No. 9B – Abacoa II
Consider Encumbrance Modification to WGI, Inc.
- c) Unit No. 16 – Palm Beach Park of Commerce
 - i) Consider Acceptance of Water Management Easement
 - ii) Consider Acceptance of Bill of Sale
- d) Unit No. 43 – Mirasol
Consider Change Order to CJ Contracting, LLC (CO No. 3)
- e) General
 - i) Consider Vehicle Purchase Authorization
 - ii) Consider Board Meeting Schedule – Fiscal Year 2024/2025
- f) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

a) UNIT OF DEVELOPMENT NO. 2C – ALTON

i) Update on Refunding Bond Sale

Ms. Roundtree stated that Staff has been working on this bond sale for quite some time. She explained that the Unit 2C, Series 2014 bonds were available for refunding this year and Staff is pleased to report that the bonds were refunded with significant savings.

Ms. Roundtree reported that Staff did change the TRIM rates to reflect the savings which averaged to 9% per unit and reviewed the savings for each category of home. She then introduced Nate Eckloff to explain the refunding in more detail.

Mr. Eckloff addressed the Board and stated that he is a Managing Director at Piper Sandler, noting that he has worked with Northern on many occasions and thanked them for the opportunity to work on this refunding. He gave a brief summary of the refunding by reviewing the history, the new and existing participants in the refunding process and the various factors involved in reaching the final refunding numbers. He explained that the gross savings of the refunding was \$13.15 million, saving almost 7%, which is more than double the required threshold for refunding. Mr. Eckloff once again thanked the Board for the opportunity to serve the District and expressed his interest in researching some other opportunities in the future.

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

ii) Consider Sole Source Designation Resolution for Poinciana Development Group, Inc. and ShadeFLA, Inc. (2024-04)

Ms. Leser explained that the Alton Park is in Unit 2C and was added to the Unit's Plan of Improvements in 2018. She reviewed the elements of the Park and explained the general design of its shade structure. She stated that there was some initial damage to the shade structure columns after a wind event in 2020, which was covered by warranty. She reported that the structure then suffered damage to the

columns once again in October of 2023, and the structure was then pulled down and stored while Staff worked with Northern's insurance carrier to find a solution.

Ms. Leser explained that ShadeFLA, in coordination with Poinciana Development, has constructed other shade structures within the Unit which have not experienced any problems. She stated that they have been great to work with while assisting with review, pricing and preliminary design for coordination with the insurance carrier. She stated that Staff is presenting Resolution No. 2024-04 to waive the Engineering Standards Manual (ESM) requirements and establish Poinciana Development Group, Inc. and ShadeFLA, Inc. as a Sole Source Provider for Northern's Alton Park Replacement Shade Structure.

Mr. Boykin asked if the structure will look the same, and Ms. Leser responded affirmatively.

Mr. Edwards explained that the waiver of provisions in the ESM is regarding the requirement to bid a project among Northern's previously-approved contractors. He further explained that Northern is also waiving the requirement to put the project out for public bid. This allows Staff to work directly with this contractor.

Ms. Baker asked if this will speed up the process of replacing the shade structure, and Ms. Leser responded affirmatively.

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. LaMotte and unanimously passed approving Resolution No. 2024-04, as presented.

**b) UNIT OF DEVELOPMENT NO. 18 – IBIS GOLF & COUNTRY CLUB
Consider Bill of Sale and Request for Reimbursement**

Ms. Leser explained that Northern issued a permit to reconstruct the guardhouse on Sandhill Way East, noting that Sandhill Way East is a Northern road right-of-way, but the guardhouse located within the right-of-way belongs to the Ibis Property Owners Association (POA). She reported that at the time of the POA's design and permitting of the guardhouse, Northern had some roadwork projects planned for the area,

including some milling and surfacing of the road right-of-way. She explained that after some discussions, it was determined that it would make sense for Ibis POA to do their work, complete the roadway work and convey the roadway improvements to Northern. Ms. Leser further explained that the work authorized in the permit included installation of roadway drainage infrastructure, widened pavement and new curb within the right-of-way of Sandhill Way East. She stated that the recommendation is for acceptance of the attached Bill of Sale and reimbursement to the Ibis POA of \$61,784.00, less permit inspection fees of \$3,629.07, for installation of the 3/4-inch asphalt overlay and final striping on Sandhill Way East.

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. LaMotte and unanimously passed approving Bill of Sale and reimbursement to the Ibis POA of \$61,784.00, less permit inspection fees of \$3,629.07, for installation of the asphalt overlay and final striping.

**c) UNIT OF DEVELOPMENT NO. 38 – HARBOUR ISLES
Consider Purchase Order to Shenandoah Construction**

Mr. Beatty explained that this project is part of the five-year maintenance program for the stormwater management system in Harbour Isles. He stated that this project was planned and budgeted for the maintenance during this fiscal year, noting that requests for proposals were sent to three of Northern's contractors and Shenandoah Construction submitted the lowest quote in the amount of \$48,500.00.

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. LaMotte and unanimously passed approving the referenced Purchase Order No. 24-903 to Shenandoah Construction in the amount of \$48,500.00.

**d) UNIT OF DEVELOPMENT NO. 53 – ARDEN
Consider Acceptance of Letter of Commitment and Indemnification and Hold Harmless Agreement**

Mr. Beatty explained that this item is similar to what the Board has approved in the past by allowing the Developer to proceed with the public improvement development of the site in advance by funding and

constructing it themselves. He stated that this request differs in that Lennar will also be constructing drainage improvements, as well as water and sewer improvements.

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. LaMotte and unanimously passed approving acceptance of the Letter of Commitment and execution of the Indemnification and Hold Harmless Agreement from Lennar Homes, LLC for Pod H-North (Phase 2) and Pod D-Northeast (Phase 1).

**e) PROPOSED UNIT OF DEVELOPMENT NO. 54 – ARTISTRY LAKES
Consider Resolution Approving and Confirming Creation of Unit of Development No. 54
(2024-05)**

Mr. Beatty reported now that the Public Hearing has been held and no comments received, it is appropriate to consider Resolution No. 2024-05 approving and confirming the creation of Unit of Development No. 54, Artistry Lakes.

Mr. Edwards stated that this Resolution includes authorization to commence preparation of a Plan of Improvements for the Unit.

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. LaMotte and unanimously passed approving Resolution No. 2024-05 approving and confirming the creation of Unit of Development No. 54, Artistry Lakes, including preparation of the Plan of Improvements.

Mr. Boykin asked if the parcel next to the new unit could also become a Unit of Development, and Mr. Beatty explained that the area is within Northern’s jurisdictional boundaries, but Mr. Morton of Kolter confirmed that the current owner has no desire to sell the property at this time.

Mr. LaMotte asked Ms. Leser if she will be preparing the Plan of Improvements and she responded affirmatively.

f) GENERAL

i) Consider Resolution Approving & Adopting the 2024/2025 Annual Budget & Assessment Roll (2024-06)

Ms. Roundtree stated that just as was done with Unit No. 54, a Public Hearing has now been held and no comments received, so it is appropriate to consider Resolution No. 2024-06 to adopt the budget for 2024/2025, the non-ad valorem assessment roll and grant Mr. Beatty and Ms. Roundtree the authority to transmit the non-ad valorem assessment roll to the Tax Collector for inclusion in the November 2024 tax bills. She stated that since the TRIM notices were recently mailed, only a few calls have been received thus far. Ms. Roundtree stated that Mr. Edwards prepared the Resolution and acknowledged the Finance Staff and all of Northern's Staff for their help in the preparation of this year's budget.

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. LaMotte and unanimously passed approving Resolution No. 2024-06, as presented.

ii) Consider Amended and Restated Goals, Objectives & Standards

This item was previously removed from the agenda.

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 a Notice to Proceed was issued for the final lift of pavement in the Parcel D neighborhood roadways, which is on-going with all work scheduled to be complete in December of this year.

Unit No. 5/5A – Henry Rolf/Vista Center of the Palm Beaches: Ms. Leser advised that she had a final walkthrough with the County for the 96" CMP project, and it went quite well. She reported that the Board previously approved a Change Order on the Consent Agenda to remove the allowance for the Emerald

Dunes Golf Course restoration, so she expects to close the contract with Johnson-Davis and make final payment next month.

Ms. Leser reported that the 5A culvert project contract manuals are ready for Board execution after the meeting and, upon execution, the Notice to Proceed will be issued this week.

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 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 there is no public work going on at the moment, noting that the Pod D-Northeast, Phase 1 and Pod H-North, Phase 2 were approved and permit modifications will be issued in association with this project. She noted that the school construction is ongoing and anticipated for completion in July 2025.

b) ATTORNEY

Mr. Edwards stated that Staff had sent the Board a memo regarding unit formation as a refresher since it has been a while since the Board has gone through this process. He explained that for Unit No. 54, Northern is now at the point of entering into negotiations with the Developer which are intended to culminate in a Developer’s Agreement. He explained that the Developer’s Agreement outlines everything that each party is agreeing to with regard to the Plan of Improvements. He noted that typically the Developer designates a project engineer at this time, but Simmons & White has already been designated at the request of the Developer. Mr. Edwards then briefly reviewed the remainder of the process, explaining the purpose of each of the steps.

Ms. Baker asked if Kolter will be responsible for the construction of the entire Unit, and Mr. Morton of Kolter responded affirmatively.

c) EXECUTIVE DIRECTOR

Mr. Beatty stated that his report is in the file, but took a moment to remind the Board that as we are in the middle of hurricane season, Northern’s Staff and facilities are prepared in the event there is a need.

Mr. Beatty also acknowledged that Chad Kennedy and Dustin Fazio of South Indian River Water Control District were in attendance, noting that Mr. Kennedy was recently appointed as its new Executive Director and wanted to observe how Northern operates.

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

9) 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.

10) COMMENTS FROM THE BOARD

Ms. Baker congratulated Staff on the budget.

Mr. LaMotte congratulated Staff on the Unit 2C refunding and asked how often a refunding can be done if rates should drop again. Ms. Roundtree advised that it is usually every ten years or so, noting that the next series will be the 2018 bonds, so Staff will look into refunding those in 2028.

Mr. Boykin asked about an advanced refunding, but Ms. Roundtree explained that advanced refundings on bonds are no longer allowed by the IRS.

There were no further comments from the Board.

11) ADJOURN

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

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

President

Assistant Secretary



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EXECUTIVE SUMMARY

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

DATE: September 25, 2024

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: Consider Authorization to Close Trust Accounts

Background

1. After the August 15, 2024, refunding of the Unit 2C Series 2014 bonds, the related bond and reserve funds have residual balances of approximately \$2,130.66 and \$7,248.35, respectively. We are requesting the balance of the accounts be transferred as follows:

From			To	
Approximate Balance	BNYM Trust Acct #	Trust Acct Name	BNYM Trust Acct #	Trust Acct Name
\$2,130.66	496473	NPBCID 2014 BOND FD	015649	NPBCID 2C 2024 BOND FUND
\$7,248.35	496474	NPBCID 2014 RESERVE FD	015649	NPBCID 2C 2024 BOND FUND

2. The final payment was made on the Unit 44 Series 2021A Bonds on August 1, 2024. We are requesting the balance of the account be transferred as follows:

From			To	
Approximate Balance	BNYM Trust Acct #	Trust Acct Name	BNYM Trust Acct #	Trust Acct Name
\$5,872.82	247462	NPBCID UT 44 2021A BOND FUND	246120	NPBCID UT 44 2021B BOND FUND

Fiscal Impact

There is no overall fiscal impact because each transfer simply moves money from one trust fund to another within the same Unit of Development.

Recommendation

Northern Staff recommends approval to close the trust funds related to the Unit of Development No. 2C Series 2014 Bonds, and Unit of Development No. 44 Series 2021A Bonds in accordance with the transfer instructions noted above.



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EXECUTIVE SUMMARY

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

DATE: September 25, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 18 - Ibis Golf and Country Club
Consider Purchase Order No. 24-975 to Top Dog Industries, LLC
Roadway Catch Basin Cleaning - Ibis Boulevard

Background

Northern Palm Beach County Improvement District owns and maintains the surface water management system in Unit 18, Ibis Golf and Country Club. 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 three of Northern's contractors and three responses were received (see attached bid tabulation). Top Dog Industries, LLC submitted the lowest quote in the amount of \$44,860.00.

Fiscal Impact

There are sufficient maintenance funds in the 23/24 budget for this expenditure.

Recommendation

Northern Staff recommends Board approval of Purchase Order No. 24-975 to Top Dog Industries, LLC in the amount of \$44,860.00 and waiver of the Payment and Performance Bond requirement as stipulated in the Engineering Standards Manual.

**BID FORM
IBIS Cleaning and T.V
Unit # 18**

TOP DOG

Shenandoah

Flotech

Item	Description	Unit	QTY
1	Pipe Cleaning / TV	18	
2			
3			
4			
5			
6			
7			
8			
9			
10			

Unit Cost	Item Cost
	\$44,860.00
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$45,630.00
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$65,537.25
	-
	-
	-
	-
	-
	-

Total Bid Price

\$44,860.00

\$45,630.00

\$65,537.25



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

24-975

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 08/29/2024
Required Date 09/08/2024
Prepared By Greg Sale

Workflow ID 07
Status Board 2 Documents
Description Ibis Blvd Cleaning And TV of Drainage

Change Order 0
Project No
Invoice to Y
follow

Comments : Sept Board

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1801	54617	Ibis Blvd Cleaning And TV of Drainage	44,860.00	44,860.00

Total : \$44,860.00

Approval Information

SUSAN P. SCHEFF Board - Approved 44,860.00 09/04/2024 1:58 PM
CLIFFORD D. BEATTY Executive Director - Approved 44,860.00 09/04/2024 1:12 PM
KATHLEEN E. ROUNDTREE Finance Director - Approved 44,860.00 09/04/2024 12:58 PM
KATHLEEN E. ROUNDTREE Budget Manager - Approved 44,860.00 09/04/2024 12:54 PM
Kimberly A. Leser District Engineer - Approved 44,860.00 09/04/2024 12:24 PM
KENNITH R. ROUNDTREE Department Manager - Approved 44,860.00 08/29/2024 1:13 PM
Greg Sale Requester - Submitted 44,860.00 08/29/2024 9:51 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.



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EXECUTIVE SUMMARY

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

DATE: September 25, 2024

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

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

RE: Unit of Development No. 43 – Mirasol
Consider Change Order No. 4 to CJ Contracting, LLC
Purchase Order No. 24-75
Mirasol Boardwalk Repair and Renovation Project

Background

On November 15, 2023, Northern approved an Award of Contract to CJ Contracting, LLC to construct the Mirasol Boardwalk Repair and Renovation Project. The project is nearly complete and the contractor is completing minor punch list items and restoration work. Change Order No. 4 adds 30 days of contract time to allow completion of the punch list and restoration work and for the final paperwork to be processed.

Fiscal Impact

There are no anticipated fiscal impacts to Northern associated with this item.

Recommendation

The District Engineer recommends approval of Change Order No. 4 to CJ Contracting, LLC for an additional 30 days of contract time.

CHANGE ORDER

No. 4

PROJECT: Unit No. 43 Mirasol Boardwalk Renovation Project

DATE: 9/11/24

OWNER: Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL

OWNER's Contract No.: PRJ 637

PROJECT ENGINEER: WGI, Inc.

CONTRACTOR: CJ Contracting, LLC.

You are directed to make the following changes in the Contract Documents.

Description:

Extend contract time by 30 days.

Reason for Change Order:

Change Order No. 4 requests an increase in the contract time of 30 days to keep the contract active while the final inspections and final closeout paperwork is completed.

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ 385,000.00	Original Contract Time: Substantial Completion 90 days (5/6/24) Ready for final payment: 120 days (6/5/24) days and dates
Net Changes from Previous Change Orders: No. 1 to No. 3 \$ 38,947.77	Net change from Previous Change Orders: No. 1 to No. 3 121 days
Contract Price prior to this Change Order: \$ 423,947.77	Contract Time prior to this Change Order: Ready for final payment: 241 days (10/4/24) days and dates
Net Increase (Decrease) of this Change Order: \$ 0.00	Net Increase (Decrease) of this Change Order: 30 days
Contract Price with all approved Change Orders: \$ 423,947.77	Contract Time with all approved Change Orders: Substantial Completion 241 days (10/4/24) Ready for final payment: 271 days (11/3/24) days and dates

RECOMMENDED:
WGI, Inc.

BY:


Project Engineer
Christopher LaForte
Senior Project Manager
Date: 9/11/24

APPROVED:
NPBCID

BY:

NPBCID
Matthew J. Boykin
Board President
Date:

ACCEPTED:

CJ Contracting, LLC

BY:


Contractor

Date:

9/11/24



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EXECUTIVE SUMMARY

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

DATE: September 25, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Consider Resolution No. 2024-07
Unified Palm Beach County Local Mitigation Strategy Plan

Background

The Disaster Mitigation Act of 2000 was enacted to establish a nationwide, disaster hazard mitigation program to reduce the loss of life and property, human suffering, economic disruption, and disaster assistance costs resulting from natural disasters. This mitigation plan assists state and local governments in implementing effective hazard mitigation to ensure the uninterrupted delivery of critical services after a natural disaster.

In response to this Act, Palm Beach County developed a mitigation plan that identifies the natural disasters that could impact their jurisdictions, identifies actions to mitigate the effects of those hazards, and establishes a coordinated process to implement the plans. In 2004, Palm Beach County, its municipalities and special districts adopted a revised plan in accordance with FEMA guidelines. FEMA requires that the plan be upgraded/revised every 5 years.

The 2024 revised LMS Plan has been approved by the Florida Division of Emergency Management and FEMA subject to adoption of the attached Resolution by Palm Beach County and the participating municipalities and special districts. Northern must adopt the attached Resolution in order to be eligible to receive federal grant assistance following a federal disaster declaration.

Fiscal Impact

There are no fiscal impacts associated with this item.

Recommendation

Northern Staff and General Counsel recommend Board adoption of Resolution 2024-07.

RESOLUTION NO. 2024-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT APPROVING AND ADOPTING THE 2024 REVISED PALM BEACH COUNTY LOCAL MITIGATION STRATEGY PLAN; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, Palm Beach County is susceptible to a variety of natural, technological, and human-caused disasters, including but not limited to, severe weather, hazardous materials incidents, nuclear power plant emergencies, communicable diseases, and domestic security incidents as well as climate change impacts and sea level rise that causes increased inundation, shoreline erosion, flooding from severe weather events, accelerated saltwater contamination of ground water and surface water supplies, and expedited loss of critical habitats; and

WHEREAS, the Disaster Mitigation Act of 2000, was enacted to establish a national disaster hazard mitigation program to reduce the loss of life and property, human suffering, economic disruption, and disaster assistance costs resulting from disasters, and to assist state, local, and tribal governments in implementing effective hazard mitigation measures to ensure the continuation of critical services and facilities after a natural disaster; and

WHEREAS, the Disaster Mitigation Act of 2000, as a condition for qualifying for and receiving future Federal mitigation assistance funding as well as reimbursement for Presidentially Declared Disasters, requires such governments to have Federal Emergency Management Agency approved hazard mitigation plans in place that identify the hazards that could impact their jurisdictions, identify actions and activities to mitigate the effects of those hazards, and establish a coordinated process to implement plans; and

WHEREAS, Palm Beach County's Local Mitigation Strategy (LMS), in coordination with governmental and non-governmental stakeholders having an interest in reducing the impact of disasters, and with input from the private sector and other members of the public, developed and revised the prior Palm Beach County Local Mitigation Strategy Plan; and

WHEREAS, the 2024 Revised Palm Beach County Local Mitigation Strategy Plan has been approved by the Florida Division of Emergency Management and the Federal Emergency Management Agency subject to adoption by the County Board of County Commissioners; and

WHEREAS, the LMS Steering Committee recommends the formal adoption of the 2024 Revised Palm Beach County Local Mitigation Strategy Plan, including planned future enhancements described therein, by the County, all 39 participating municipalities and all participating special districts.

NOW, THEREFORE, be it resolved by the Board of Supervisors of Northern Palm Beach County Improvement District as follows:

Section 1. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and correct to their knowledge and are made a specific part of this Resolution upon adoption hereof.

Section 2. The 2024 Revised Palm Beach County Local Mitigation Strategy Plan (a true and correct digital copy of which attached hereto as Exhibit A) is hereby approved and adopted.

Section 3. The District's Executive Director is hereby authorized to pursue available funding opportunities for implementation of proposed mitigation initiatives described in the 2024 Revised Palm Beach County Local Mitigation Strategy Plan, and upon receipt of such funding or other necessary resources, seek to implement the actions in accordance with the mitigation strategies set out by the 2024 Revised Palm Beach County Local Mitigation Strategy Plan.

Section 4. To continue to support and participate in the 2024 Revised Palm Beach County Local Mitigation Strategy Plan's planning and implementation process as required by Federal Emergency Management agency, the Florida Division of Emergency Management, and the Palm Beach County Local Mitigation Strategy Steering Committee.

Section 5. To consider incorporating climate change concerns, sea level rise and natural hazards when applicable into its plans of improvement and the implementation thereof.

Section 6. The District's Assistant Secretary is hereby directed to transmit a counterpart original of this Resolution, once executed, to the Palm Beach County Division of Emergency Management, attention Local Mitigation Strategy Coordinator (712-6481), for filing in the Office of the Clerk & Comptroller for Palm Beach County, Florida.

Section 7. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED this _____ day of _____, 2024.

ATTEST:

By: _____
Assistant Secretary

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____

Print: _____

Title: _____

EXHIBIT “A”

A copy of the 2024 Revised Palm Beach County Local Mitigation Strategy Plan is available for inspection and copying upon request to Northern’s Records Custodian.



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: September 25, 2024

FROM: Kathleen Maloney-Pollack, Technical Assistant

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

RE: Award of General Services Contract
CJ Contracting, LLC

Background

Northern received a proposal from CJ Contracting, LLC to qualify as a General Services Contractor. The proposal package was reviewed to determine the vendor's qualifications and met all of Northern's criteria. If approved as a General Services Contractor, CJ Contracting, LLC will be eligible to perform various types of work estimated to fall below \$300,000.00 in total cost.

Fiscal Impact

Funds are budgeted each year for the projects to be performed by General Services Contractors.

Recommendation

Northern Staff and General Counsel recommend approval of award of a General Services Contract to CJ Contracting, LLC.

**RECOMMENDED DISBURSEMENTS FOR
September 25, 2024 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	82,387.81			-	82,387.81
Unit No. 5 - Henry Rolf		-	154,670.80		154,670.80
Unit No. 9B - Abacoa II		3,163.00		-	3,163.00
Unit No. 43 - Mirasol		74,989.57			74,989.57
Unit No. 53 - Arden	738.65				738.65
	83,126.46	78,152.57	154,670.80	-	315,949.83

* Equity in Pooled Cash
**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 188

SEPTEMBER 25, 2024

	LANDOWNER		
	BOND/COI*	FUNDS	TOTALS
CONSTRUCTION:			
J. W. Cheatham, LLC (Alton Phase 3 Paving Project)	<u>73,876.85</u>	-	73,876.85
ENGINEERING:			
Michael B. Schorah & Assoc. (Phase 2 Final Asphalt)	<u>1,300.00</u>	-	1,300.00
MISCELLANEOUS:			
NPBCID Reimbursement (BNY Mellon - CT2470857)*	1,250.00		
(BNY Mellon - NPBUT2C14)*	1,000.00		
(DAC - Bal. of Inv# 69538)*	1,000.00		
(NPBCID Personnel time)	<u>3,960.96</u>		7,210.96
*Cost of Issuance- 2024 bonds			
	82,387.81	-	82,387.81

**UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 34
September 25, 2024**

	<u>NOTE PROCEEDS</u>	<u>TOTAL</u>
CONSTRUCTION:		
Johnson-Davis, Inc. (Vista Pkwy South R & R Culvert)	<u>153,746.00</u>	153,746.00
ENGINEERING:		
Mock Roos & Associates (Vista Pkwy So. Culvert Testing #5409036)	439.16	
Mock Roos & Associates (Replace 96 inch CMP Inv#5409037)	<u>485.64</u>	924.80
	<u><u>154,670.80</u></u>	<u><u>154,670.80</u></u>

**UNIT OF DEVELOPMENT NO. 9B
DISBURSEMENT NO. 140
SEPTEMBER 25, 2024**

EIPC

TOTALS

CONSTRUCTION:

WGI, Inc.

(WS2 Wood Structure Engineering)

3,163.00

3,163.00

3,163.00

3,163.00

**UNIT OF DEVELOPMENT NO. 43
DISBURSEMENT NO. 98
SEPTEMBER 25, 2024**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
C. J. Contracting, LLC (Boardwalk Renovation Project PO#24-75)	<u>67,300.82</u>	67,300.82
ENGINEERING:		
WGI, Inc. (Engineering for Board Walk Repairs)	<u>7,688.75</u>	7,688.75
	<u>74,989.57</u>	<u>74,989.57</u>

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 137
SEPTEMBER 25, 2024**

	<u>BOND</u>	<u>TOTAL</u>
OTHER PROFESSIONALS:		
Caldwell & Pacetti	<u>174.00</u>	
(INV#131915 Legal)		174.00
NPBCID Reimbursements:		
(NPBCID Personnel time & Auditor)	<u>564.65</u>	
		564.65
	<u>738.65</u>	
	-	<u>738.65</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: September 25, 2024

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

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

RE: Unit Nos. 1, 2, 2C, 5, 7, 9, 9A, 12, 24, 32, 33 & 49
Consider Change Order No. 12 to Annual Aquatic Weed Control (Rural Areas)
Contract with SOLitude Lake Management, LLC

Background

The Annual Aquatic Weed Control (rural areas) contract for Unit Nos. 1, 2, 2C, 5, 7, 9, 9A, 12, 24, 32, 33 & 49 was awarded to Clarke Aquatic Services, Inc. commencing October 1, 2010 for a five-year period renewable annually. At its Regular Board Meeting held January 28, 2015, Northern's Board approved a First Amendment to the contract allowing for five one-year extensions through September 30, 2020. On February 26, 2020, Northern's Board approved a Second Amendment to the contract extending the term an additional one year with four additional one-year renewals. In November 2022, Clarke Aquatic Services, Inc. was acquired by SOLitude Lake Management, LLC. The most recent Extension Amendment approved in May 2024 extended the contract to September 30, 2025.

At Northern's request, SOLitude Lake Management submitted the attached proposal to provide monthly floating algae removal in Unit of Development No. 2.

Fiscal Impact

Sufficient maintenance funds are budgeted in the Fiscal Year 2024/2025 Budget for this project.

Recommendation

Northern Staff and the District Engineer recommend approval of Change Order No. 12 in the amount of \$15,000.00 to the Annual Aquatic Weed Control (Rural Areas) contract with SOLitude Lake Management for Fiscal Year 2024/2025.

SERVICES CONTRACT

CUSTOMER NAME: Northern Palm Beach Water Control District / Shady Lakes
SUBMITTED TO: Randy Cross / (561) 718-1218 / randy@npbcid.org
CONTRACT DATE: November 10, 2023
SUBMITTED BY: Gary Wilhelm
SERVICES: One-Time Surface / Floating Algae Removal

This agreement (the "Agreement") is made as of the date indicated above, and is by and between SOLitude Lake Management, LLC ("Solitude" or the "Company") and the customer identified above (the "Customer") on the terms and conditions set forth in this Agreement.

1. The Services. SOLitude will provide services at the Customer's property as described in Schedule A attached hereto:
2. PAYMENT TERMS. The total fee for services is **\$1,250.00** **Price is valid for 60 days from the contract date.** The Customer shall pay 50% of this service fee upon execution of this Agreement. The balance (remaining 50% of fee) will be invoiced to Customer by SOLitude following completion of the Services.

For any work completed or materials in storage on the customer's behalf at the end of each month, the company will invoice and the customer will be responsible for paying the percent of the total work completed as of that date, less any previous deposit paid. Should the work performed be subject to any local, state, or federal jurisdiction, agency, or other organization of authority for sales or other taxes or fees in addition to those expressly covered by this contract, customer will be invoiced and responsible for paying said additional taxes in addition to the fee above. Customer agrees to pay all invoices within thirty (30) days of invoice date. The Customer will be liable for any returned check fees and any collection costs, including reasonable attorney fees and court costs, for any invoices not otherwise timely paid, and interest at the rate of 1% per month may be added to all unpaid invoices. Company shall be reimbursed by the Customer for any non-routine expenses, administrative fees, compliance fees, or any other similar expense that are incurred as a result of requirements placed on the Company by the Customer that are not covered specifically by the written specifications of this contract.

3. TERM AND EXPIRATION. This Agreement is for a one-time service as described in the attached Schedule A. Any additional services will be provided only upon additional terms as agreed to by the parties in writing.
4. DISCLAIMER. SOLitude is not responsible for the failure of any treatment, equipment installation, or other work that result from dam or other structural failures, severe weather and storms, flooding, or other acts of God that are outside of the control of SOLitude. Customer understands and acknowledges that there are irrigation restrictions associated with many of the products used to treat lakes and ponds. The customer is responsible for notifying SOLitude in advance of the contract signing and the start of the contract if they utilize any of the water in their lakes or ponds for irrigation purposes. The customer accepts full responsibility for any issues that may arise from the irrigation

Competitively Sensitive & Proprietary Materials – The information contained herein is the intellectual property of SOLitude Lake Management. Recipient may not disclose to any outside party any proprietary information, processes, or pricing contained in this document or any of its attachments without the prior written consent of SOLitude Lake Management. This document is provided to the recipient in good faith and it shall be the responsibility of the recipient to keep the information contained herein confidential.



of turf, ornamentals, trees, crops, or any other plants as a result of treated water being used by the customer for irrigation without the consent or knowledge of SOLitude.

Although there is rarely direct fish toxicity with the products used for treatment when applied at the labeled rate, or the installation and normal operation of the equipment we install, there is a risk under certain circumstances of significant dissolved oxygen drops. This risk is most severe in times of extremely hot weather and warm water temperatures, as these are the conditions during which dissolved oxygen levels are naturally at their lowest levels. Oftentimes lakes and ponds will experience natural fish kills under these conditions even if no work is performed. Every effort, to include the method and timing of application, the choice of products and equipment used, and the skill and training of the staff, is made to avoid such problems. However, the customer understands and accepts that there is always a slight risk of the occurrence of adverse conditions outside the control of SOLitude that will result in the death of some fish and other aquatic life. The customer also understands and accepts that similar risks would remain even if no work was performed. The customer agrees to hold SOLitude harmless for any issues with fish or other aquatic life which occur as described above, or are otherwise outside the direct control of the SOLitude, unless there is willful negligence on the part of SOLitude.

While SOLitude Lake Management LLC makes every effort to thoroughly inspect the site before providing this contract proposal or beginning any work, it is possible, without fault or negligence, that unforeseen circumstances may arise, or that hidden conditions on the site might be found in the course of the performance of the contract work, which would result in additional time or material costs that exceed this contract pricing. Should this occur, the customer will be notified of these unforeseen circumstances or conditions and be responsible for the costs associated with remedying. By signing this agreement, the customer acknowledges that they have informed SOLitude Lake Management® of all known and relevant current site conditions that would be reasonable to expect could affect our ability to successfully complete the contract work.

5. INSURANCE AND LIMITATION OF LIABILITY. Solitude will maintain general liability and property damage insurance as necessary given the scope and nature of the Services. The Company will be responsible for those damages, claims, causes of action, injuries or legal costs to the extent of its own direct negligence or misconduct, and then only to an amount not to exceed the annual value of this Agreement. In no event will any party to this Agreement be liable to the other for incidental, consequential or purely economic damages.

6. FORCE MAJEURE. The Company shall not be liable for any delay in performing the Services, nor liable for any failure to provide the Services, due to any cause beyond its reasonable control.

7. ANTI-CORRUPTION AND BRIBERY. Each party represents that neither it nor anyone acting on its behalf has offered, given, requested or accepted any undue financial or other advantage of any kind in entering into this Agreement, and that it will comply with all applicable laws and regulations pertaining to corruption, competition and bribery in carrying out the terms and conditions of this Agreement.

8. GOVERNING LAW. This Agreement shall be governed and construed in accordance with the laws of the state in which the Services are performed.

9. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the parties with respect to the subject matter and replaces any prior agreements or understandings, whether in writing or otherwise. This Agreement may not be modified or amended except by written agreement executed by

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both parties. In the event that any provision of this Agreement is determined to be void, invalid, or unenforceable, the validity and enforceability of the remaining provisions of this Agreement shall not be affected.

10. NOTICE. Any written notice provided under this Agreement may be sent via overnight mail, certified mail, hand delivery or electronic mail with delivery confirmation, to the individuals and addresses listed below.

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13. E-Verify. Solitude Lake Management LLC utilizes the federal E-Verify program in contracts with public employers as required by Florida State law, and acknowledges all the provisions of Florida Statute 448.095 are incorporated herein by reference and hereby certifies it will comply with the same.

ACCEPTED AND APPROVED:

SOLITUDE LAKE MANAGEMENT, LLC.

Northern Palm Beach Water Control District

Signature: _____

Signature: _____

Printed Name: _____

Printed Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

Please Remit All Payments to:

Customer's Address for Notice Purposes:

**1320 Brookwood Drive Suite H
Little Rock AR 72202**

Please Mail All Contracts to:

**2844 Crusader Circle, Suite 450
Virginia Beach, VA 23453**

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SCHEDULE A – SERVICES

ALGAE REMOVAL

Scope of Work:

1. Solitude Lake Management will provide all labor and equipment to physically remove surface/floating algae one-time from (2) two lakes and disposed of offsite.

General Qualifications:

1. Company is a licensed pesticide applicator in the state in which service is to be provided.
2. Individual Applicators are Certified Pesticide Applicators in Aquatics, Public Health, Forestry, Right of Way, and Turf/Ornamental as required in the state in which service is to be provided.
3. Company is a SePRO Preferred Applicator and dedicated Steward of Water. Each individual applicator has been trained and educated in the water quality testing and analysis required for prescriptive site-specific water quality management and utilizes an integrated approach that encompasses all aspects of ecologically balanced management. Each applicator has received extensive training in the proper selection, use, and application of all aquatic herbicides, algaecides, adjuvants, and water quality enhancement products necessary to properly treat our Customers' lakes and ponds as part of an overall integrated pest management program.
4. Company guarantees that all products used for treatment are EPA registered and labeled as appropriate and safe for use in lakes, ponds, and other aquatic sites, and are being applied in a manner consistent with their labeling.
5. All pesticide applications made directly to the water or along the shoreline for the control of algae, aquatic weeds, or other aquatic pests as specified in this contract will meet or exceed all of the Company's legal regulatory requirements as set forth by the EPA and related state agencies for NPDES and FIFRA. Company will perform treatments that are consistent with NPDES compliance standards as applicable in and determined by the specific state in which treatments are made. All staff will be fully trained to perform all applications in compliance with all federal, state, and local law.
6. Company will furnish the personnel, vehicles, boats, equipment, materials, and other items required to provide the foregoing at its expense.

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SERVICES CONTRACT

CUSTOMER NAME: Northern Palm Beach Water Control District / Shady Lakes
SUBMITTED TO: Randy Cross / (561) 718-1218 / randy@npbcid.org
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of turf, ornamentals, trees, crops, or any other plants as a result of treated water being used by the customer for irrigation without the consent or knowledge of SOLitude.

Although there is rarely direct fish toxicity with the products used for treatment when applied at the labeled rate, or the installation and normal operation of the equipment we install, there is a risk under certain circumstances of significant dissolved oxygen drops. This risk is most severe in times of extremely hot weather and warm water temperatures, as these are the conditions during which dissolved oxygen levels are naturally at their lowest levels. Oftentimes lakes and ponds will experience natural fish kills under these conditions even if no work is performed. Every effort, to include the method and timing of application, the choice of products and equipment used, and the skill and training of the staff, is made to avoid such problems. However, the customer understands and accepts that there is always a slight risk of the occurrence of adverse conditions outside the control of SOLitude that will result in the death of some fish and other aquatic life. The customer also understands and accepts that similar risks would remain even if no work was performed. The customer agrees to hold SOLitude harmless for any issues with fish or other aquatic life which occur as described above, or are otherwise outside the direct control of the SOLitude, unless there is willful negligence on the part of SOLitude.

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ACCEPTED AND APPROVED:

SOLITUDE LAKE MANAGEMENT, LLC.

Northern Palm Beach Water Control District

Signature: _____

Signature: _____

Printed Name: _____

Printed Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

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Customer's Address for Notice Purposes:

**1320 Brookwood Drive Suite H
Little Rock AR 72202**

Please Mail All Contracts to:

**2844 Crusader Circle, Suite 450
Virginia Beach, VA 23453**

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SCHEDULE A – SERVICES

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1. Company is a licensed pesticide applicator in the state in which service is to be provided.
2. Individual Applicators are Certified Pesticide Applicators in Aquatics, Public Health, Forestry, Right of Way, and Turf/Ornamental as required in the state in which service is to be provided.
3. Company is a SePRO Preferred Applicator and dedicated Steward of Water. Each individual applicator has been trained and educated in the water quality testing and analysis required for prescriptive site-specific water quality management and utilizes an integrated approach that encompasses all aspects of ecologically balanced management. Each applicator has received extensive training in the proper selection, use, and application of all aquatic herbicides, algaecides, adjuvants, and water quality enhancement products necessary to properly treat our Customers' lakes and ponds as part of an overall integrated pest management program.
4. Company guarantees that all products used for treatment are EPA registered and labeled as appropriate and safe for use in lakes, ponds, and other aquatic sites, and are being applied in a manner consistent with their labeling.
5. All pesticide applications made directly to the water or along the shoreline for the control of algae, aquatic weeds, or other aquatic pests as specified in this contract will meet or exceed all of the Company's legal regulatory requirements as set forth by the EPA and related state agencies for NPDES and FIFRA. Company will perform treatments that are consistent with NPDES compliance standards as applicable in and determined by the specific state in which treatments are made. All staff will be fully trained to perform all applications in compliance with all federal, state, and local law.
6. Company will furnish the personnel, vehicles, boats, equipment, materials, and other items required to provide the foregoing at its expense.

Competitively Sensitive & Proprietary Materials – The information contained herein is the intellectual property of SOLitude Lake Management. Recipients may not disclose to any outside party any proprietary information, processes, or pricing contained in this document or any of its attachments without the prior written consent of SOLitude Lake Management. This document is provided to the recipient in good faith and it shall be the responsibility of the recipient to keep the information contained herein confidential.

CHANGE ORDER

No. 12

PROJECT: Unit Nos. 1, 2, 2C, 5, 7, 9, 9A, 12, 24, 32, 33 & 49

DATE: 9/25/2024

OWNER: Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33418

CONTRACT FOR: Unit Nos. 1, 2, 2C, 5, 7, 9, 9A, 12, 24, 32, 33 & 49 - Annual Aquatic Weed Control (rural areas)

You are directed to make the following changes in the Contract Documents.

Description: Add monthly floating algae removal service in Unit 2 to the contract for FYE 9/30/2025. The contractor's proposal is attached.

Contractor: SOLitude Lake Management, LLC
3132 Fortune Way
Wellington, FL 33414

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>28,714.92</u>	Original Contract Time <u>365 days</u> days or date
Previous Change Order No. <u>1</u> to No. <u>11</u> \$ <u>47,582.02</u>	Net change from previous Change Order <u>0 days</u>
Contract Price prior to this Change Order \$ <u>76,296.94</u>	Contract Time prior to this Change Order <u>365 days</u> days or date
Net Increase of this Change Order \$ <u>15,000.00</u>	Net Increase (decrease) of this Change Order <u>0 days</u>
Contract Price with all approved Change Orders \$ <u>91,296.94</u>	Contract Time with all approved Change Orders <u>365 days</u>

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Trina L. Duncan 09/05/2024
Contractor Solitude Lake Management, LLC
Trina L. Duncan
Business Manager



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: September 25, 2024

FROM: Kenneth W. Edwards, General Counsel

THROUGH: C. Danvers Beatty, Executive Director

RE: Unit of Development No. 14 – Eastpointe
Consider Fifth Amendment to Agreement and an Amendment to the Modification Agreement Pertaining to the Corrective Quit Claim Deed

Background

Northern entered into an Agreement with Eastpointe Country Club, Inc. (Seller) and EPBG, LLC. (Buyer) on June 27, 2019, (the “Agreement”). In the Agreement, the Buyer and Seller agreed to design, permit, construct and install an Underground Drainage System and Expanded Lake System (the “Improvements”) and convey those Improvements to Northern. In consideration of the obligation to transfer to Northern the aforementioned Improvements, Northern executed a Quit Claim Deed (QCD), as amended by a Corrective Quit Claim Deed, to the Seller of certain real property interests. The Agreement and Corrective QCD contain reverter options if the Improvements are not conveyed to Northern by a specified date.

The Agreement has since been amended four times and each of the four Amendments, amongst other changes, extended the deadline for conveyance of the Improvements.

The Buyer has requested a fifth extension of the conveyance deadline for the Improvements. This request is before the Board in the form of a proposed Fifth Amendment to the Agreement which, if approved, will also require the Board’s approval of an Amendment to the Modification Agreement pertaining to the Corrective Quit Claim Deed in order to memorialize the therein requested deadline extension.

Fiscal Impact

There are no material fiscal impacts associated with this proposed Fifth Amendment to the Agreement or the Amendment to the Modification Agreement pertaining to the Corrective Quit Claim Deed.

Recommendation

General Counsel and Northern Staff recommend approval of the Fifth Amendment to NPBCID Agreement and the Amendment to the Modification Agreement pertaining to the Corrective Quit Claim Deed.

FIFTH AMENDMENT TO NPBCID AGREEMENT

THIS FIFTH AMENDMENT TO NPBCID AGREEMENT (the "Fifth Amendment") dated as of September ___, 2024, is being entered into by and among EASTPOINTE COUNTRY CLUB, INC., a Florida not for profit corporation (the "Seller" or "Club"), EPBG, LLC, a Florida limited liability company (the "Buyer" or "EPBG"), GT HOMES EASTPOINTE, L.P., a Florida limited partnership ("GT") and NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT, an independent special district of the State of Florida (hereinafter referred to as "NPBCID").

WITNESSETH:

WHEREAS, Buyer and Seller entered into to that certain Agreement for Sale and Purchase of property dated April 30, 2019 (the "Contract"), pursuant to which Buyer) acquired from Seller and subsequently transferred to GT that certain land in Palm Beach County, Florida, more particularly described as Tract C, EASTPOINTE COUNTRY CLUB PUD PLAT 15, according to the plat thereof recorded in Plat Book 134, Pages 9-13, Public Records of Palm Beach County, Florida (the "Property"); and

WHEREAS, in connection with the purchase and sale of the Property, EPBG, Seller and NPBCID entered that certain Agreement dated June 27, 2019 (the "NPBCID Agreement"), pursuant to which EPBG agreed to design, permit, construct and install the Underground Drainage System and Seller agreed to design, permit, construct and install the Expanded Lake System, all as more particularly described in the NPBCID Agreement; and

WHEREAS, on November 18, 2020 the Seller, EPBG and NPBCID approved a First Amendment to the NPBCID Agreement; and

WHEREAS, on October 27, 2021 the Seller, EPBG and NPBCID approved a Second Amendment to the NPBCID Agreement; and

WHEREAS, on August 24, 2022 the Seller, EPBG and NPBCID approved a Third Amendment to the NPBCID Agreement; and

WHEREAS, on October 25, 2023 the Seller, EPBG and NPBCID approved a Fourth Amendment to the NPBCID Agreement; and

WHEREAS, EPBG is continuing to perform the obligations of the Buyer under the NPBCID Agreement; and

WHEREAS, Seller, EPBG, GT and NPBCID have agreed to further amend the NPBCID Agreement pursuant to the terms of this Fifth Amendment.

NOW, THEREFORE, FOR AND IN CONSIDERATION of the mutual covenants and agreements hereinafter set forth and other good and valuable considerations, the receipt and sufficiency of which is hereby acknowledged, the Parties hereto agree as follows:

Section 1. RECITALS; DEFINED TERMS. The above recitals are true and correct to the best of the knowledge of the party making such representation and are incorporated herein by this reference. Capitalized terms used

but not defined in this Fifth Amendment shall have the respective meanings ascribed to them in the NPBCID Agreement.

Section 2. AMENDMENTS TO NPBCID AGREEMENT. The NPBCID Agreement, as previously amended, is further amended as follows:

(a) Section 2.01 is deleted in its entirety and replaced with the following:

2.01. But for Final Completion and acceptance of the Underground Drainage System and Expanded Lake System, by not later than February 28, 2025.

(b) The first sentence of Section 2.02 is deleted in its entirety and replaced with the following:

The Underground Drainage System and Expanded Lake System shall achieve Substantial Completion by not later than February 28, 2025.

Section 3. CONSTRUCTION. The parties acknowledge that they have shared equally in the drafting and preparation of this Fifth Amendment and, accordingly, no Court, Mediator or Administrative Hearing Officer construing this Fifth Amendment shall construe it more strictly against one party than the other and every covenant, term and provision of this Fifth Amendment shall be construed simply according to its fair meaning.

Section 4. HEADINGS. The headings contained in this Fifth Amendment are for convenience of reference only and shall not limit or otherwise effect in any way the meaning or interpretation of this Fifth Amendment.

Section 5. COUNTERPARTS. This Fifth Amendment may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Executed signature pages to this Fifth Amendment may be delivered by facsimile or other electronic means and will be deemed as sufficient as if original signature pages had been delivered.

Section 6. NO OTHER AMENDMENTS. Except as expressly set forth herein, the NPBCID Agreement, as previously amended, remains in full force and effect in accordance with its terms and nothing contained herein shall be deemed to be a waiver, amendment, modification or other change of any term, condition or provision of the NPBCID Agreement.

[SIGNATURES ON FOLLOWING PAGES]

IN WITNESS WHEREOF, Eastpointe Country Club, Inc., EPBG, LLC, GT HOMES EASTPOINTE, L.P., a Florida limited partnership and the Northern Palm Beach County Improvement District have caused these presents to be executed in their respective names by the proper officials the days and year hereinafter written.

SELLER:
EASTPOINTE COUNTRY CLUB, INC., a Florida not for profit corporation

BY: _____

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2024, by _____, as _____ President of Eastpointe Country Club, Inc., a Florida not for profit corporation, on behalf of said corporation, who is personally known to me, or has produced _____ as identification.

(Notary Seal)

Notary Public, State of Florida
Printed Name: _____
My Commission Expires: _____

BUYER:

EPBG, LLC, a Florida limited liability company

BY: _____

Waldemar Schickedanz, as Manager

STATE OF FLORIDA)

COUNTY OF _____)

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of _____, 2024, by Waldemar Schickedanz, as Manager of EPBG, LLC, a Florida limited liability company, on behalf of said company, who is personally known to me, or has produced _____ as identification.

(Notary Seal)

Notary Public, State of Florida

Printed Name: _____

My Commission Expires: _____

GT:

GT Homes Eastpointe, L.P., a Florida limited partnership

BY: GT Homes Eastpointe GP, Inc., a Florida corporation, its General Partner

BY: _____

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2024, by _____, as _____ President of GT Homes Eastpointe GP, Inc., a Florida corporation, as General Partner of GT Homes Eastpointe, L.P., a Florida limited partnership, on behalf of said entities, who is personally known to me, or has produced _____ as identification.

(Notary Seal)

Notary Public, State of Florida

Printed Name: _____

My Commission Expires: _____

(DISTRICT SEAL)

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____

Print: _____

Assistant Secretary

Title: _____

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2024, by _____, as _____, for Northern Palm Beach County Improvement District, who [] is personally known to me, or [] has produced _____ as identification.

(Notary Seal)

Notary Public, State of Florida

Printed Name: _____

My Commission Expires: _____

This Instrument Prepared by
And Return to:
Alys Nagler Daniels, Esq.
Gary, Dytrych & Ryan, P.A.
701 U.S. Highway One, Suite 402
North Palm Beach, FL 33408

MODIFICATION TO CORRECTIVE QUIT-CLAIM DEED

THIS MODIFICATION TO CORRECTIVE QUIT-CLAIM DEED (the "Modification") dated as of September ___, 2024, is being entered into by and among EASTPOINTE COUNTRY CLUB, INC., a Florida not for profit corporation (the "Seller" or "Club"), GT HOMES EASTPOINTE, L.P., a Florida limited partnership (the "Buyer") and NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT, an independent special district of the State of Florida (hereinafter referred to as "NPBCID").

WITNESSETH:

WHEREAS, NPBCID executed that certain Quit-Claim Deed recorded in Official Records Book 33349, Page 26, Public Records of Palm Beach County, Florida, which was modified, inter alia, by virtue of that certain Corrective Quit-Claim Deed, recorded in Official Records Book 33851, Page 511, and that certain Modification to Corrective Quit-Claim Deed, recorded in Official Records Book 34656, Page 364, both of the Public Records of Palm Beach County, Florida (said Corrective Quit-Claim Deed, as so modified, is referred to herein as "Corrective Quit Claim Deed"), and that certain Release of Reservation of Easement (Unit of Development No. 14) recorded in Official Records Book 34201, Page 1535, Public Records of Palm Beach County, Florida; and

WHEREAS, Seller transferred to EPBG, LLC, a Florida limited liability company, who subsequently transferred to Buyer a portion of the property encumbered by Paragraph 6) of the Corrective Quit-Claim Deed relating to NPBCID's reverter rights; and

WHEREAS, the parties desire to extend the dates set forth in Paragraph 6) of the Corrective Quit-Claim Deed relating to NPBCID's reverter rights.

NOW, THEREFORE, FOR AND IN CONSIDERATION of the mutual covenants and agreements hereinafter set forth and other good and valuable considerations, the receipt and sufficiency of which is hereby acknowledged, the Parties hereto agree as follows:

Section 1. RECITALS; DEFINED TERMS. The above recitals are true and correct to the best of the knowledge of the party making such representation and are incorporated herein by this reference. Capitalized terms used but not defined in this Modification shall have the respective meanings ascribed to them in the Corrective Quit-Claim Deed.

Section 2. MODIFICATION TO CORRECTIVE QUIT-CLAIM DEED. Paragraph 6) of said Corrective Quit-Claim Deed is hereby modified to delete in two places "October 31, 2024" and in their place and stead "February 28, 2025" is added.

Section 3. CONSTRUCTION. The parties acknowledge that they have shared equally in the drafting and preparation of this Modification and, accordingly, no Court, Mediator or Administrative Hearing Officer

construing this Modification shall construe it more strictly against one party than the other and every covenant, term and provision of this Modification shall be construed simply according to its fair meaning.

Section 4. RECORDING. This Modification shall be recorded in the Public Records of Palm Beach County, Florida.

Section 5. HEADINGS. The headings contained in this Modification are for convenience of reference only and shall not limit or otherwise effect in any way the meaning or interpretation of this Modification.

Section 6. COUNTERPARTS. This Modification may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

[SIGNATURES ON FOLLOWING PAGES]

IN WITNESS WHEREOF, Eastpointe Country Club, Inc., GT Homes Eastpointe, L.P. and the Northern Palm Beach County Improvement District have caused these presents to be executed in their respective names by the proper officials the days and year hereinafter written.

SELLER:
EASTPOINTE COUNTRY CLUB, INC., a Florida not for profit corporation

BY: _____

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2024, by _____, as ____ President of Eastpointe Country Club, Inc., a Florida not for profit corporation, on behalf of said corporation, who is personally known to me, or has produced _____ as identification.

(Notary Seal)

Notary Public, State of Florida
Printed Name: _____
My Commission Expires: _____

BUYER:

GT Homes Eastpointe, L.P., a Florida limited partnership

BY: GT Homes Eastpointe GP, Inc., a Florida corporation, its General Partner

BY: _____

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2024, by _____, as _____ President of GT Homes Eastpointe GP, Inc., a Florida corporation, as General Partner of GT Homes Eastpointe, L.P., a Florida limited partnership, on behalf of said entities, who is personally known to me, or has produced _____ as identification.

(Notary Seal)

Notary Public, State of Florida

Printed Name: _____

My Commission Expires: _____

(DISTRICT SEAL)

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____

Print: _____

Assistant Secretary

Title: _____

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2024, by _____, as _____, for Northern Palm Beach County Improvement District, who [] is personally known to me, or [] has produced _____ as identification.

(Notary Seal)

Notary Public, State of Florida

Printed Name: _____

My Commission Expires: _____



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: September 25, 2024

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

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

RE: Unit of Development No. 53 - Arden
Consider Funding Agreement
Arden Pods D-Northeast Phase 2 and D-Northwest

Background

Plans for Phase 2 of Pod D-Northeast and Pod D-Northwest were prepared by Michael B. Schorah and Associates. Improvements in these Pods consist of public water and sewer construction. The engineer's estimate for the public improvements is \$1,493,093.00. There are insufficient funds in the bond project account to fund the cost of these improvements, therefore a funding agreement with the Landowner, Lennar, is required. The Funding Agreement is necessary to provide additional funding for the public improvements based on the cost estimate received in order to bid the project. Funding in the amount of \$1,866,365.00, which represents 125% of the public improvements cost estimate, will be provided by the Landowner in accordance with the Funding Agreement.

Fiscal Impact

The Funding Agreement states that the Landowner shall provide either a cash advance or an irrevocable Letter of Credit to Northern in the amount of \$1,866,365.00, which represents 125% of the cost of the public improvements.

Recommendation

Northern Staff recommends Board approval of the Funding Agreement in the amount of \$1,866,365.00.

**FUNDING AGREEMENT FOR CONSTRUCTION
OF PUBLIC IMPROVEMENTS
BY AND BETWEEN
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
AND
LENNAR HOMES, LLC
FOR
UNIT OF DEVELOPMENT NO. 53**

This 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, an independent special district of the State of Florida, located at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as “Northern”), and Lennar Homes, LLC, whose applicable office address is 3931 RCA Blvd., Suite 3105, Palm Beach Gardens, Florida 33410 (hereinafter referred to as the “Developer”).

W I T N E S S E T H:

WHEREAS, Northern is an independent special district of the State of Florida, created pursuant to Chapter 2000-467, Laws of Florida, as amended, and has certain authorizations and powers as to lands located within its jurisdictional boundaries; and

WHEREAS, Northern previously created its Unit of Development No. 53 (the “Unit”) and adopted a Plan of Improvements, as amended (the "Plan of Improvements") for the Unit which Plan of Improvement identifies the public infrastructure improvements authorized to be constructed by Northern on behalf of the Unit; and

WHEREAS, the Developer has requested that Northern install or construct those public improvements described in attached composite Exhibit “A”, all of which are authorized in the Plan of Improvements (the “Public Improvements”); and

WHEREAS, the Developer acknowledges that in order for Northern to implement the installation or construction of the Public Improvements, the Developer will be obligated to provide financial security for those costs and expenses related to the Cost of Construction, as hereinafter defined, of the Public Improvements for which there are insufficient unencumbered Unit No. 53 public bond proceeds.

NOW, THEREFORE, for and in consideration of the mutual understandings and agreements set forth herein, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

SECTION 1. RECITALS. The above recitals are true and correct to the best of the knowledge of the parties hereto and are incorporated herein by this reference.

SECTION 2. DEFINITIONS.

(A) Cost of Construction. The phrase “*Cost of Construction*” shall mean all costs and expenses of whatsoever nature as may be required for, derived from or arise out of Northern’s design, permitting, implementation or construction of any one or more of the Public Improvements, including by way of example but not limitation: administrative, legal, engineering, surveying and other professionals or

consultants fees, costs and expenses; advertisement and publication costs; photocopy, telecopy, computer and telephone costs and expenses; payments to contractors, subcontractors, materialmen and/or laborers for implementation, installation and/or construction of the Public Improvements; change orders to construction contracts or contractor delay claims; governmental entity or agency applications and permits; litigation costs, including appellate and/or mediation plus professional consultation relating thereto or as witnesses, and/or penalties or fines.

(B) Developer's Agreement. The phrase "Developer's Agreement" shall mean that particular Assignment, Release and Assumption Agreement dated May 25, 2022 previously entered into by Northern, AG EHC II (LEN) Multi State 2, LLC and Lennar Homes, LLC.

(C) Project Manual. The phrase "Project Manual" shall mean such contract documents that pertain to implementation and construction of any one or more of the Public Improvements that are made a part of any agreement entered into between Northern and a contractor, including but not limited to construction contracts, addenda thereto, contractor's bids (including documentation accompanying the bids and any post-bid documentation submitted prior to a notice of award) when attached as an exhibit to the construction contract, payment and performance bonds, general and supplementary conditions to the construction contract, specifications and drawings as same are more specifically identified in the construction contract, together with all amendments, modifications and supplements issued by Northern pursuant to the construction contract on or after the effective date of same.

SECTION 3. NORTHERN CONSTRUCTION PROCEDURE. Provided the Developer complies with the terms and provisions of this Agreement and the Developer's Agreement, then in that event Northern does hereby agree as follows:

(A) Construction of Public Improvements. To proceed with the implementation and construction of the Public Improvements, with such work to be carried out pursuant to the applicable Project Manual's terms and conditions, as may be amended from time to time.

(B) Professional Services. The provision of such reasonable administrative, legal, survey and/or engineering services as may be necessary and appropriate in order to construct any one or more of the Public Improvements.

(C) Financing. All obligations and services of Northern as contained herein or in the Developer's Agreement, are subject to the Developer providing payment, in a prompt and timely fashion, of the funding amount required for the Cost of Construction pursuant to Section 4 of this Agreement.

(D) Expenditures. To expend any advanced Cost of Construction funds and/or draw upon any Irrevocable Standby Letter of Credit(s) in accordance with the provisions of Section 4 of this Agreement.

(E) Accountings. Upon receipt of a written request, to provide an itemization to the Developer of all expenditures by Northern for payment of the Cost of Construction for Public Improvements and, upon the Developer's specific request, copies of invoices and backup for such payments.

SECTION 4. DEVELOPER'S DUTIES AND OBLIGATIONS The Developer does hereby agree to the following duties and obligations, namely:

(A) Financing. At or before the Effective Date of this Agreement, to advance or deliver to Northern the initial estimated shortfall of funding needed for the Cost of Construction for the Public

Improvements as follows:

(i) Funding. Developer may either: (a) advance to Northern at or before the Effective Date of this Agreement, the sum of ONE MILLION EIGHT HUNDRED SIXTY SIX THOUSAND THREE HUNDRED SIXTY FIVE DOLLARS (\$1,866,365.00) which sum represents 125% of the initial estimated shortfall of funding needed for the Cost of Construction of the Public Improvements and shall be held by Northern in an advanced construction payment account (which may be commingled with other Northern funds but must be accounted for separately), and, together with any interest accumulated thereon, used by Northern for the payment of the initial estimated shortfall of funding needed for the Cost of Construction of the Public Improvements or (b) provide an Irrevocable Standby Letter of Credit from a financial institution having a Weiss rating of no less than a “B-” and an expiration date of no less than six (6) months from date of issue, in form acceptable to Northern and as generally described in attached Exhibit “B”, which Irrevocable Standby Letter of Credit shall be in the sum of ONE MILLION EIGHT HUNDRED SIXTY SIX THOUSAND THREE HUNDRED SIXTY FIVE DOLLARS (\$1,866,365.00) as security for payment the initial estimated shortfall of funding needed for the Cost of Construction of the Public Improvements and equal to 125% of the initial estimated shortfall of funding needed for the Cost of Construction of the Public Improvements for which unencumbered public bond proceeds are not available.

(ii) Use of Irrevocable Standby Letter of Credit. Before an Irrevocable Standby Letter of Credit may be drawn upon by Northern, Northern shall first submit a written invoice to the Developer for payment. Payment of the Northern invoice must be received by Northern on or before ten (10) business days after said invoice’s dated date or Northern shall thereupon and without further notice be entitled to draw upon the Irrevocable Standby Letter of Credit in an amount equal to the invoiced amount.

(iii) Responsibility for Cost of Construction. Regardless of any language herein to the contrary, it is expressly understood and agreed that the Developer is solely responsible for the payment of all of the Cost of Construction for the Public Improvements. Therefore, if for any reason the herein specified estimated shortfall of funding or amount of an Irrevocable Standby Letter of Credit are insufficient for Northern to pay the Cost of Construction for all or a part of the Public Improvements, the Developer shall be obligated to deliver payment to Northern of such underfunded, unpaid or unsecured portion of the Cost of Construction on or before ten (10) business days following the dated date of a written invoice or request from Northern for such payment.

(B) Indemnification. The Developer does hereby indemnify and hold Northern harmless of and from any and all loss or liability that Northern may sustain by reason of its design, implementation and construction of the Public Improvements, with said indemnification and hold harmless to include but not be limited to: (i) all Cost of Construction, (ii) direct costs or damages, (iii) indirect or consequential costs and damages (provided there is a proximate cause relationship), (iv) fines and/or penalties and (v) any and all injuries or damages sustained by persons or property, including reasonable attorney’s fees and costs (including appellate or mediation) that may be incurred or sustained by Northern that relate to the design, implementation and construction of the Public Improvements, but excluding any such loss or liability incurred or sustained that is a direct and proximate result of the gross negligence of Northern.

SECTION 5. TERM OF AGREEMENT. Unless otherwise terminated as herein provided, this Agreement shall continue in full force and effect for a period of twenty-four (24) months from this Agreement’s Effective Date.

SECTION 6. MISCELLANEOUS PROVISIONS.

(A) Notices. All notices, requests, consents and other communications required or permitted under this Agreement shall be in writing (including telex, facsimile or telegraphic communication) and shall be (as elected by the person giving such notice) delivered by prepaid express overnight courier or messenger service, telecommunicated via facsimile or email (followed by mailing), or mailed to the following addresses:

As to NORTHERN: Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, Florida 33418-7106
Attn: Executive Director
Telephone: (561) 624-7830
Email: Danvers@npbcid.org

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

If either party changes its mailing address or designated recipient for notices, such change shall be communicated in writing to the other party within thirty (30) calendar days of the change.

(B) Entire Agreement. This Agreement represents 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, provided such consent may not be unreasonably withheld.

(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 laws principle. Venue of all proceedings in connection herewith shall be exclusively in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida, and each party hereby waives whatever their 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) Attorney Fees. It is hereby understood and agreed that in the event any lawsuit in any judicial system, including 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, the prevailing party to said action shall be entitled to reasonable fees and costs, including legal, ex parte and/or appellate fees and costs.

(J) Enforcement of Remedies. The failure of any party to insist on a strict performance of any of the terms and conditions hereof shall be deemed a waiver of the rights of 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 and conditions.

(K) Construction. The parties acknowledge that each has shared equally in the drafting and construction of this Agreement and accordingly, no court 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) Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

(M) Effective Date. This Agreement shall be effective as of the last date that it is signed by all parties hereto.

[SEPARATE SIGNATURE PAGES ARE ATTACHED]

EXECUTED by NORTHERN this ____ day of _____, 2024.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

Assistant Secretary

By: _____
President, Board of Supervisors

EXECUTED by DEVELOPER this ____ day of _____, 2024.


LENNAR HOMES, LLC, a Florida limited liability
company

By: _____

Print: Gregory Pettibon

Title: Authorized Agent

Exhibit "A"

MICHAEL B. SCHORAH & ASSOCIATES, INC. 1850 FOREST HILL BLVD., SUITE 206 WEST PALM BEACH, FL 33406 (561) 968-0080 EB#2438			PROJECT: NPBCID UNIT 53 EXHIBIT "A" JOB NO.: 1627 BY: AMG DATE: 9/11/2024 CHECKED BY: MHC SHEET NO: 1 OF 1 REVISED:		
SUBJECT: ARDEN PUD POD D-NORTHEAST PHASE 2 PUBLIC IMPROVEMENTS					
NO.	ITEM	UNIT	QUANTITY	UNIT PRICE	TOTAL
GENERAL CONDITIONS (PUBLIC)					
1	Permit and Inspection Fees (Allowance)	LS	1	\$40,905.87	\$40,905.87
2	Mobilization	LS	1	\$9,000.00	\$9,000.00
3	Payment and Performance Bond	LS	1	\$8,200.99	\$8,200.99
4	Maintenance of Traffic (Including Pedestrian M.O.T.)	LS	1	\$950.00	\$950.00
5	Survey Layout and As-Builts	LS	1	\$19,100.00	\$19,100.00
6	Testing (P&L, Lamping, Bac-Ts, etc.)	LS	1	\$6,400.00	\$6,400.00
				TOTAL	\$84,556.85
UTILITY ITEMS (PUBLIC)					
7	12" PVC C-900 DR 18 Water Main	L.F.	1,225	\$111.00	\$135,975.00
8	12" DIP Class 50 Water Main	L.F.	70	\$160.00	\$11,200.00
9	8" PVC C-900 DR 18 Water Main	L.F.	1,385	\$58.00	\$80,330.00
10	6" PVC C-900 DR 18 Water Main	L.F.	125	\$45.00	\$5,625.00
11	12" Butterfly Valve and Box (Water)	EACH	4	\$3,600.00	\$14,400.00
12	8" Gate Valve and Box (Water)	EACH	4	\$2,700.00	\$10,800.00
13	6" Gate Valve and Box (Water)	EACH	1	\$1,950.00	\$1,950.00
14	Fire Hydrant Assembly including 6" Gate Valve	EACH	4	\$9,150.00	\$36,600.00
15	Sample Point	EACH	6	\$550.00	\$3,300.00
16	Remove Plug and Connect to Existing Water Main	EACH	3	\$4,800.00	\$14,400.00
17	Single Water Service Complete to Point of Service	EACH	19	\$2,750.00	\$52,250.00
18	Double Water Service Complete to Point of Service	EACH	35	\$3,450.00	\$120,750.00
19	Plug with 2" Blowoff	EACH	2	\$1,900.00	\$3,800.00
20	8" P.V.C. SDR 26 0' - 6' cut	L.F.	389	\$46.00	\$17,894.00
21	8" P.V.C. SDR 26 6' - 8' cut	L.F.	1,379	\$53.00	\$73,087.00
22	8" P.V.C. SDR 26 8' - 10' cut	L.F.	162	\$61.00	\$9,882.00
23	4' Diameter Manhole 0' - 6' cut	EACH	3	\$6,350.00	\$19,050.00
24	4' Diameter Manhole 6' - 8' cut	EACH	3	\$7,100.00	\$21,300.00
25	4' Diameter Manhole 8' - 10' cut	EACH	1	\$7,150.00	\$7,150.00
26	Manhole Drop Connection	EACH	1	\$5,600.00	\$5,600.00
27	Double Sewer Service w/cleanout and Mini Manhole	EACH	44	\$2,050.00	\$90,200.00
28	Remove Plug and Connect to Existing Manhole	EACH	1	\$7,200.00	\$7,200.00
29	Remove Concrete Collar and Adjust Manhole Rim, Refurbish	EACH	1	\$1,000.00	\$1,000.00
				TOTAL	\$743,743.00
 <div style="display: inline-block; vertical-align: middle; text-align: left;"> <p>Digitally signed by Martha H Carter Date: 2024.09.11 15:47:36 -04'00'</p> </div>					
THIS ITEM HAS BEEN DIGITALLY SIGNED AND SEALED BY MARTHA H. CARTER, P.E. ON THE DATE ADJACENT TO THIS SEAL. PRINTED COPIES OF THIS DOCUMENT ARE NOT CONSIDERED SIGNED AND SEALED UNLESS THEY ACCOMPANY THE ORIGINAL ELECTRONIC COPIES. Martha H. Carter, P.E. C.E.M. Florida Registration No. 47589 Date:					
TOTAL					\$828,299.85

MICHAEL B. SCHORAH & ASSOCIATES, INC.
 1850 FOREST HILL BLVD., SUITE 206
 WEST PALM BEACH, FL 33406
 (561) 968-0080
 EB#2438

PROJECT: NPBCID UNIT 53 EXHIBIT "A"
 JOB NO.: 1627
 BY: AMG DATE: 9/11/2024
 CHECKED BY: MHC
 SHEET NO: 1 OF 1
 REVISED:

SUBJECT: ARDEN PUD POD D-NORTHWEST PUBLIC IMPROVEMENTS


NO.	ITEM	UNIT	QUANTITY	UNIT PRICE	TOTAL
GENERAL CONDITIONS (PUBLIC)					
1	Permit and Inspection Fees (Allowance)	LS	1	\$32,024.04	\$32,024.04
2	Mobilization	LS	1	\$8,500.00	\$8,500.00
3	Payment and Performance Bond	LS	1	\$6,582.11	\$6,582.11
4	Maintenance of Traffic (Including Pedestrian M.O.T.)	LS	1	\$950.00	\$950.00
5	Survey Layout and As-Builts	LS	1	\$25,000.00	\$25,000.00
6	Testing (P&L, Lamping, Bac-Ts, etc.)	LS	1	\$9,500.00	\$9,500.00
				TOTAL	\$82,556.15
UTILITY AND DRAINAGE ITEMS (PUBLIC)					
7	8" PVC C-900 DR 18 Water Main	L.F.	1,650	\$58.00	\$95,700.00
8	6" PVC C-900 DR 18 Water Main	L.F.	550	\$45.00	\$24,750.00
9	8" Gate Valve and Box (Water)	EACH	2	\$2,700.00	\$5,400.00
10	6" Gate Valve and Box (Water)	EACH	1	\$1,950.00	\$1,950.00
11	Fire Hydrant Assembly including 6" Gate Valve	EACH	4	\$9,150.00	\$36,600.00
12	Sample Point	EACH	4	\$550.00	\$2,200.00
13	Remove Plug and Connect to Existing Water Main	EACH	3	\$4,800.00	\$14,400.00
14	Single Water Service Complete to Point of Service	EACH	18	\$2,750.00	\$49,500.00
15	Double Water Service Complete to Point of Service	EACH	31	\$3,450.00	\$106,950.00
16	8" P.V.C. SDR 26 0' - 6' cut	L.F.	554	\$46.00	\$25,484.00
17	8" P.V.C. SDR 26 6' - 8' cut	L.F.	943	\$53.00	\$49,979.00
18	8" P.V.C. SDR 26 8' - 10' cut	L.F.	384	\$61.00	\$23,424.00
19	4' Diameter Manhole 0' - 6' cut	EACH	3	\$6,350.00	\$19,050.00
20	4' Diameter Manhole 6' - 8' cut	EACH	3	\$7,100.00	\$21,300.00
21	4' Diameter Manhole 8' - 10' cut	EACH	1	\$7,150.00	\$7,150.00
22	Double Sewer Service w/cleanout and Mini Manhole	EACH	40	\$2,050.00	\$82,000.00
23	Remove Plug and Connect to Existing Manhole	EACH	2	\$7,200.00	\$14,400.00
24	Remove Concrete Collar and Adjust Manhole Rim, Refurbish	EACH	2	\$1,000.00	\$2,000.00
				TOTAL	\$582,237.00
 <p>Digitally signed by Martha H Carter Date: 2024.09.11 15:47:04 -04'00'</p> <p><small>THIS ITEM HAS BEEN DIGITALLY SIGNED AND SEALED BY MARTHA H. CARTER, P.E. ON THE DATE ADJACENT TO THE SEAL. PRINTED COPIES OF THIS DOCUMENT ARE NOT CONSIDERED SIGNED AND SEALED AND SIGNATURE MUST BE VERIFIED ON ANY ELECTRONIC COPIES.</small></p> <p>Martha H. Carter, P.E., CFM Florida Registration No. 47589 Date:</p>					
TOTAL					\$664,793.15

Exhibit "B"

IRREVOCABLE STANDBY LETTER OF CREDIT NO. _____.

ISSUE DATE:

EXPIRATION DATE:

BENEFICIARY

APPLICANT

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT
359 Hiatt DRIVE
PALM BEACH GARDENS, FL 33418

ISSUING BANK

AMOUNT: \$ _____

FOR THE ACCOUNT OF APPLICANT WE HEREBY ESTABLISH OUR IRREVOCABLE STANDBY LETTER OF CREDIT NO. _____ IN THE BENEFICIARY'S FAVOR FOR AN AMOUNT NOT EXCEEDING IN THE AGGREGATE USD \$ _____ (U.S. DOLLARS) AVAILABLE BY YOUR DRAFT(S) DRAWN ON US AT SIGHT BEARING THE CLAUSE, DRAWN UNDER IRREVOCABLE STANDBY LETTER OF CREDIT NO. _____ AND ACCOMPANIED BY:

- 1) A STATEMENT PURPORTEDLY SIGNED BY AN AUTHORIZED REPRESENTATIVE OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT IN THE FORM OF ANNEX "A" ATTACHED HERETO AND APPROPRIATELY COMPLETED.

THIS IRREVOCABLE STANDBY LETTER OF CREDIT, TOGETHER WITH THE ATTACHED ANNEX "A", SETS FORTH IN FULL THE TERMS OF OUR UNDERTAKING, AND SUCH UNDERTAKING SHALL NOT IN ANY WAY BE MODIFIED, AMENDED OR AMPLIFIED BY REFERENCE TO ANY DOCUMENT OR INSTRUMENT REFERRED TO HEREIN OR IN WHICH THIS LETTER OF CREDIT IS REFERRED TO OR TO WHICH THIS LETTER OF CREDIT RELATES AND ANY SUCH REFERENCE SHALL NOT BE DEEMED TO INCORPORATE HEREIN BY REFERENCE ANY DOCUMENT OR INSTRUMENT.

WE HEREBY AGREE THAT EACH DRAFT DRAWN AND PRESENTED IN COMPLIANCE WITH THE TERMS OF THIS IRREVOCABLE STANDBY LETTER OF CREDIT WILL BE DULY HONORED BY US IF PRESENTED TO US AT OUR OFFICE LOCATED AT:

ADDRESS: _____

ATTENTION: _____

DURING REGULAR BUSINESS HOURS ON ANY DATE OR DATES ON OR BEFORE THE EXPIRATION DATE WITH THE CUTOFF TIME FOR PRESENTATION OF DRAFTS ON SAID EXPIRATION DATE TO BE 3:00 P.M. EASTERN STANDARD TIME.

THIS IRREVOCABLE STANDBY LETTER OF CREDIT IS ALSO AVAILABLE BY SIGHT PAYMENT AT THE COUNTERS OF THE (name and address of local Bank Branch).

EXCEPT SO FAR AS OTHERWISE EXPRESSLY STATED, THIS IRREVOCABLE LETTER OF CREDIT IS SUBJECT TO THE "UNIFORM CUSTOMS AND PRACTICE FOR DOCUMENTARY CREDITS" (CURRENT REVISION), INTERNATIONAL CHAMBER OF COMMERCE, PUBLICATION NO. 600.

(NAME OF ISSUING BANK)

By: _____
SIGNATURE

PRINT NAME: _____

TITLE: _____

ANNEX "A"

RE: (*name of bank*) Irrevocable Standby Letter of Credit No. _____.

The undersigned, as an authorized representative of the Beneficiary, hereby certifies to you that the Beneficiary has approved for your payment the attached draft in the amount of \$ _____.

In witness whereof, the undersigned has executed this Annex "A" as of the _____ day of _____, 20__.

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

BY: _____

Signature

Print Name

{DISTRICT SEAL}

Title

END OF ANNEX "A"



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

EXECUTIVE SUMMARY

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

DATE: September 25, 2024

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

RE: Goals, Objectives, and Performance Measures and Standards
Consider Resolution No. 2024-08

Background

Effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida (HB 7013) and creating Section 189.0694, Florida Statutes. This statute requires that the District establish goals and objectives and create performance measures and standards to evaluate the District's achievement of those goals and objectives. The attached goals, objectives, and performance measures and standards identified in Resolution No. 2024-08 meet the requirements of Section 189.0694, Florida Statutes.

Fiscal Impact

All expenses relating to the goals, objectives, and performance measures and standards have been budgeted or will be budgeted in future budget planning.

Recommendation

Northern Staff and District General Counsel recommend the Board of Supervisors adopt the attached Resolution No. 2024-08.

RESOLUTION NO. 2024-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Northern Palm Beach Improvement District (the "District") is an independent special district of the State of Florida organized and existing under and pursuant to Chapter 2000-467, Laws of Florida, as amended and supplemented, and applicable provisions of Chapter 298, Florida Statutes; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida ("HB 7013") and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to Section 189.0694, Florida Statutes, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District's achievement of those goals and objectives; and

WHEREAS, the attached goals, objectives, and performance measures and standards have been presented to the Board of Supervisors (the "Board") of the District; and

WHEREAS, the District's Board finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE DISTRICT AS FOLLOWS:

SECTION 1. The above recitals are true and correct to the best of its knowledge and by this reference are incorporated into and made a part of this Resolution.

SECTION 2. The District's Board hereby adopts the goals, objectives and performance measures and standards as provided in attached **Exhibit A**. The District's Executive Director shall take all actions reasonably necessary to comply with Section 189.0694, Florida Statutes, and also prepare an annual report regarding the District's success or failure in achieving the adopted goals and objectives for consideration by the Board of the District for inclusion on the District's website beginning December 1, 2025 and each December 1 thereafter.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective upon its passage and shall remain in effect unless amended, rescinded or repealed.

THIS RESOLUTION PASSED AND WAS ADOPTED THE 25th DAY OF SEPTEMBER, 2024.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST

By: _____
Assistant Secretary

By: _____
President

EXHIBIT A

Program/Activity: District Administration

Goal: Remain Compliant with Florida Law for all District Meetings

Objectives:

- Notice all District regular, special, and public hearing meetings
- Conduct all post-meeting activities
- District records retained in compliance with Florida Sunshine Laws

Performance Measures:

- All Meetings publicly noticed as required (yes/no)
 - Meeting minutes and post-meeting action completed (yes/no)
 - District records retained as required by law (yes/no)
-

Program/Activity: District Finance

Goal: Remain Compliant with Florida Law for all District Financing Activities

Objectives:

- Adopt fiscal year budget annually
- Process all District finance accounts receivable and payable
- Support District annual financial audit activities
- Maintain investments in compliance with investment policy and bond covenants
- All required disclosures made

Performance Measures:

- Adopted fiscal year budget (yes/no)
 - District accounts receivable/payable processed for the year (yes/no)
 - Unmodified opinion on annual financial report (yes/no)
If "yes" explain
 - Investments are in compliance with investment policy and bond covenants (yes/no)
 - All required disclosures were made (yes/no)
-

Program/Activity: District Operations

Goal: Insure, Operate and Maintain District-Owned Infrastructure & Assets

Objectives:

- Annual renewal of District insurance policy(s)
- Contracted services for District operations in effect
- Compliance with all required permits

District Operations (con't.)

Performance Measures:

- District insurance renewed and in force (yes/no)
 - Contracted services in force for all District operations (yes/no)
 - Permits in compliance (yes/no)
-

Program/Activity: **District Engineering**

Goal: Prepare annual report, maintain engineering standards manual, and perform permitting and plat reviews

Objectives:

- Preparation of annual report for Board presentation
- Engineering standards manual to be reviewed annually
- Permits and plats to be reviewed in accordance with District Guidelines

Performance Measures:

- Annual report prepared (yes/no)
- Engineering standards manual reviewed annually (yes/no)
- Permits and plats reviewed in accordance with District Guidelines (yes/no)



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: September 24, 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
 - Leadership Palm Beach County
 - Palm Beach North Chamber of Commerce
 - Governmental Affairs Committee
- Northern Staff met with representatives of the following Units to discuss projects and provide information:

Unit No. 2C	Alton
Unit No. 4	West of Villages of Palm Beach Lakes
Unit No. 5	Henry Rolf
Unit No. 5A	Vista Center of Palm Beach
Unit No. 11	PGA National
Unit No. 14	Eastpointe
Unit No. 21	Old Marsh
Unit No. 23	The Shores
Unit No. 24	Ironhorse
Unit No. 31	BallenIsles Country Club
Unit No. 43	Mirasol
Unit No. 45	Paseos

3. Katie Roundtree co-chaired the Leadership Palm Beach County Engage Civics and Government Day event held at the Palm Beach County Governmental Center and Palm Beach County Historic Courthouse in West Palm Beach on September 18. Ellen Baker also attended as a member of the Engage Class of 2025.

Training

1. Pavel Honzik attended DFS Advanced Radio Telemetry and SCADA Overview Training taught by Data Flow System at Northern's office from September 9 through September 13.
2. Laura Ham participated in a CPE webinar entitled "Post Issuance Compliance for Issuers of Tax-Exempt Debt", sponsored by the Hilltop Securities on September 19.
3. Laura Ham participated in a CPE webinar entitled "Best Practices in Debt Management", sponsored by the FGFOA on September 19.

Media

1. 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.

NORTHERN NOTES

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



The following information is from a publication by the Florida Fish and Wildlife Conservation Commission (FWC) and the University of Florida/Institute of Food and Agricultural Sciences. It provides information on coyotes and their interaction with people.

Living with coyotes

Coyotes are found throughout Florida. This adaptable animal belongs to the dog family and resembles a small German shepherd. In Florida, coyotes typically weigh between 15 and 30 pounds. They have pointed ears, a narrow muzzle and a bushy tail. Males tend to be larger than females. Coyote fur is usually grayish-brown but occasionally black. When running, the coyote usually holds its tail at "half mast" or straight out behind it, unlike most domestic dogs.

The scientific name of the coyote, *Canis latrans*, literally means "barking dog." Coyotes use a variety of vocalizations, such as barking like dogs, but they are most often heard making shrill yips and howls. Howling is often a group effort, a form of communication that helps them establish territory and coordinate group activities. It begins as a simple howl but quickly increases into a series of group howls and high-pitched barks.

Coyotes, typically shy and elusive, play an essential role in the ecosystem by helping control rodent populations. Their presence is a testament to the balance of nature, and we should appreciate their contribution.

Keep your pets safe

Coyotes can prey on domestic cats and small dogs. To protect your pets, don't allow them to roam freely. Most coyote attacks on pets occur at night, dusk or dawn. During these times especially, be careful if you're walking your pet in wooded or heavily foliage areas where coyotes could hide. Keep your dog close on a short leash. Keep cats indoors. When cats wander freely, they are more likely to be attacked by coyotes. Coyotes are also attracted by garbage, as it provides an easy and reliable food source. Residents can significantly reduce problems by moving attractants and securing trash.

Preventing problems

NEVER feed coyotes! Don't place food outdoors that will attract wild animals. Clean up pet food, fallen fruit, and seeds around bird feeders. Secure garbage cans and compost in animal-proof containers. Don't try to pet a coyote; teach children not to approach any unfamiliar animal. Don't let coyotes intimidate you. Frighten coyotes away by making loud noises and acting aggressively, such as waving your arms or spraying them with a hose. Please don't attempt to hurt it because injured animals are more likely to attack.

Close off crawl spaces under porches and sheds. Coyotes and other animals use such areas to rear and raise young.

Teach children to recognize and not run from coyotes. If they are approached, have them move slowly into a house or climb up on a swing, tree or deck and yell.

Educate your neighbors. By sharing this knowledge, you can empower them to take the necessary precautions and prevent conflicts with coyotes. Ask them to follow these same steps.

Co-existing with coyotes

Coyotes can be curious but are also timid and run away if challenged. Just remember that any wild animal will protect itself or its young. Never initiate a close encounter with a coyote.

Where coyote encounters occur regularly, walk pets at other times besides nighttime hours, dusk and dawn. Carry something that will make noise or scare the animal, such as a solid walking stick or golf club. These things may deter the coyote at close range. Make a "coyote shaker" by putting a few washers, pebbles or pennies into an empty soft drink can. Wrap the can in foil and tape it closed.

Myths about coyotes

Coyotes are extremely dangerous: FALSE!

There have been very few reported cases of Eastern coyotes biting people. The coyote's innate fear of humans tends to keep them from getting too close, so there's no need to fear them excessively.

Coyotes are a new problem: FALSE!

Coyotes have been in Florida for many years and will continue to make their homes around the state. Coyotes should be considered native or naturalized species, not exotics. Fossil fragments recovered from Florida indicate coyotes occurred in the state as early as the late Pliocene (2 million years before the present). Coyotes are found across the state and have been documented in all 67

counties. This medium-sized predator is exceptionally adaptable and thrives in urban, suburban and rural areas.

Coyotes need our help to survive: FALSE!

People like to feed animals. However, providing coyotes with a "free lunch" eliminates their natural fear of humans and increases their population. Remember ... a fed coyote causes problems.

Coyotes can be eliminated: FALSE!

Removing coyotes is an inefficient and ineffective method of controlling populations. Coyotes compensate by increasing litter size, and new coyotes move into areas where others have been removed. Populations can quickly return to their original size.

NPDES TIP: Please pick up after your pet. When pet waste is washed into lakes or canals the waste decays, using up oxygen and sometimes releasing ammonia. Low oxygen levels and ammonia combined with warm temperatures can kill fish. Pet waste also contains nutrients that encourage weed and algae growth. Overly fertile water becomes cloudy and green –unattractive for boating and fishing. Perhaps most importantly, pet waste carries diseases which make water unsafe.



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: September 25, 2024

FROM: Katie Roundtree, Director of Finance and Administration

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

RE: Public Relations Committee Report

The Public Relations Committee discussed the following items on September 11, 2024:

a) **Discuss Northern’s Public Information Program**

The Public Relations Committee focuses on reviewing how the District promotes and acquaints the District’s residents with its services. Staff uses several means of communication to successfully carry out this program. Staff reviewed the current program with the Committee to ensure that it satisfies the Board’s intention to promote and acquaint the District’s residents with its services.

Action: This item was presented for informational purposes only.

b) **Discuss Website Renovation**

Staff is working on revising Northern’s website, www.npbcid.org, which was last revised in 2012. The current site is easy to manage but puts the responsibility of ensuring compliance with Accessibility standards issued under the Americans with Disabilities Act (ADA) on Staff. Title II of the ADA requires state and local governments to ensure that their services, programs, and activities are accessible to people with disabilities, including those offered online and through mobile apps.

Northern’s Staff believes that it is in the landowners’ best interest to create a better-organized website that provides a positive end-user experience, while maintaining compliance with ADA requirements. Staff has engaged Streamline, a company associated with the Florida Association of Special Districts (FASD), that has created many special district websites.

Action: The Committee requested to review the new website prior to “going live.” This item was presented for informational purposes only.

Northern Palm Beach County Improvement District
Investment Summary
August 31, 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)	\$ 4,716,384	\$ 11,263,073	\$ 2,517,338	8.8%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,155,851	\$ 3,147,852	\$ 3,062,612	5.9%	3.00%	3.00%	2.65%
Dreyfus Govt Cash Mgmt (DR289)	\$ 29,047	\$ 28,920	\$ 9,249,876	0.1%	4.86%	5.04%	5.03%
Dreyfus Pfd MM (DR194)	\$ 34,463	\$ 33,959	\$ 9,264,965	0.1%	4.99%	5.16%	5.16%
Dreyfus Trsy Agy (DR521)	\$ 29,062	\$ 28,934	\$ 9,249,597	0.1%	4.85%	5.03%	5.05%
JP Morgan USTrsy (J3918)	\$ 28,826	\$ 28,701	\$ 9,252,449	0.1%	4.83%	4.98%	5.01%
JP Morgan 100 USTrsy (J3163)	\$ 36,772,244	\$ 36,611,495	\$ -	68.7%	4.83%	5.02%	NA- in J3918
Total Pooled Cash	\$ 44,765,877	\$ 51,142,934	\$ 42,596,837				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 110,980	\$ 10,959,112	\$ 568,750	0.2%	5.23%	5.23%	4.19%
Reserve Funds	\$ 7,700,327	\$ 10,874,091	\$ 10,415,827	14.4%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 950,988	\$ 948,006	\$ 2,534,938	1.8%	4.74%	4.48%	0.00%
Total Trust Monies	\$ 8,762,296	\$ 22,781,210	\$ 13,519,514				
GRAND TOTAL	\$ 53,528,173	\$ 73,924,144	\$ 56,116,350				

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:

LIMITS PER INVESTMENT POLICY			
Portfolio Composition	Max Maturity	Max Total %	Max % per Issuer

Portfolio Composition	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%

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 8/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	135,434	134,625	809
Intergovernmental revenues	0	0	0
Investment income	9,011	0	9,011
Miscellaneous	1,110	0	1,110
Total Revenues:	145,555	134,625	10,930
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	656	752	96
CHEMICAL WEED CONTROL	12,911	15,493	2,582
MOWING SERVICES	0	0	0
TRASH DISPOSAL	1,500	1,000	(500)
MOWING & LANDSCAPE MAINTENANCE	21,379	27,734	6,355
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	47,763	70,544	22,781
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	1,738	2,818	1,080
Total Capital outlay	1,738	2,818	1,080
Total Expenditures:	49,501	73,362	23,861
Excess (deficiency) of revenues over expenditures	96,054	61,263	34,791
Other financing sources (uses):			
Transfers out	(47,478)	(72,763)	25,285
Total Other financing sources (uses):	(47,478)	(72,763)	25,285
Net change in fund balance	48,576	(11,500)	60,076
Fund balances, beginning of year	210,558	0	210,558
Total Fund balances, beginning of year	210,558	0	210,558
Fund balance, end of period	259,135	(11,500)	270,635

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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	378,804	378,486	318
Intergovernmental revenues	0	0	0
Investment income	21,922	0	21,922
Miscellaneous	23,910	0	23,910
Total Revenues:	<u>424,636</u>	<u>378,486</u>	<u>46,150</u>
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	1,597	1,832	235
CHEMICAL WEED CONTROL	15,938	19,126	3,188
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	13,576	17,612	4,036
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	21,400	38,646	17,246
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	8,873	5,000	(3,873)
REPAIR & MAINT - GENERAL	0	4,500	4,500
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	25,698	31,894	6,197
Total Physical Environment	<u>95,612</u>	<u>152,610</u>	<u>56,998</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	22,426	23,000	574
Other	7,945	12,884	4,939
Total Capital outlay	<u>30,371</u>	<u>35,884</u>	<u>5,513</u>
Total Expenditures:	<u>125,983</u>	<u>188,494</u>	<u>62,511</u>
Excess (deficiency) of revenues over expenditures	<u>298,653</u>	<u>189,992</u>	<u>108,661</u>
Other financing sources (uses):			
Transfers out	(120,544)	(189,992)	69,448
Total Other financing sources (uses):	<u>(120,544)</u>	<u>(189,992)</u>	<u>69,448</u>
Net change in fund balance	178,110	0	178,110
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 8/31/2024
 (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	670,050	0	670,050

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 8/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	143,667	143,593	74
Intergovernmental revenues	0	0	0
Investment income	13,846	0	13,846
Miscellaneous	1,107	0	1,107
Total Revenues:	158,619	143,593	15,026
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	1,266	1,452	186
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	4,047	4,530	483
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	6,384	9,000	2,616
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	4,442	4,451	9
Total Physical Environment	36,125	70,633	34,509
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:	36,125	70,633	34,509
Excess (deficiency) of revenues over expenditures	122,495	72,960	49,535
Other financing sources (uses):			
Transfers out	(50,177)	(72,960)	22,783
Total Other financing sources (uses):	(50,177)	(72,960)	22,783
Net change in fund balance	72,318	0	72,318
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 8/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	439,670	0	439,670

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 8/31/2024
(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	25,018	0	25,018
Miscellaneous	26,348	0	26,348
Total Revenues:	448,618	396,934	51,684
Expenditures:			
Physical Environment			
ENGINEERING FEES	361	5,000	4,640
ENGINEERING-PERMITS	1,778	0	(1,778)
LEGAL SERVICES	373	2,500	2,127
FINANCIAL CONS./ADVISOR	200	400	200
AUDITORS SERVICES	1,269	1,456	187
CHEMICAL WEED CONTROL	1,375	1,650	275
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	4,714	3,596	(1,118)
PRESERVE/EXOTIC MAINT	108,584	146,395	37,811
REPAIR & MAINT-AERATORS	23,858	29,040	5,182
REPAIR & MAINT-PUMP STATN	93	0	(93)
REPAIR & MAINT - GENERAL	25	10,000	9,975
REPAIR & MAINT-TELEMETRY	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	169,612	253,927	84,315
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	18,671	63,000	44,329
Total Expenditures:	188,284	316,927	128,643
Excess (deficiency) of revenues over expenditures	260,334	80,007	180,327
Other financing sources (uses):			
Transfers out	(114,972)	(100,007)	(14,965)
Capital contributions from landowners	950	0	950
Total Other financing sources (uses):	(114,022)	(100,007)	(14,015)
Net change in fund balance	146,312	(20,000)	166,312
Fund balances, beginning of year	544,864	0	544,864
Total Fund balances, beginning of year	544,864	0	544,864
Fund balance, end of period	691,175	(20,000)	711,175

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 8/31/2024
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
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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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	372,473	372,951	(478)
Intergovernmental revenues	0	0	0
Investment income	19,052	0	19,052
Miscellaneous	7,950	0	7,950
Total Revenues:	<u>399,476</u>	<u>372,951</u>	<u>26,525</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	10,205	10,000	(205)
ENGINEERING-PERMITS	485	0	(485)
LEGAL SERVICES	812	1,000	188
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,127	1,293	166
CHEMICAL WEED CONTROL	25,378	32,923	7,545
MOWING SERVICES	0	0	0
SECURITY SERVICES	342	0	(342)
TRASH DISPOSAL	30,000	30,000	0
MOWING & LANDSCAPE MAINTENANCE	34,920	45,322	10,402
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	6,629	14,634	8,005
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-TELEMTRY	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	12,079	4,664	(7,415)
Total Physical Environment	<u>195,285</u>	<u>240,696</u>	<u>45,411</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	50,283	46,000	(4,283)
Other	2,319	3,558	1,239
Total Capital outlay	<u>52,602</u>	<u>49,558</u>	<u>(3,044)</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>247,887</u>	<u>290,254</u>	<u>42,367</u>
Excess (deficiency) of revenues over expenditures	<u>151,589</u>	<u>82,697</u>	<u>68,892</u>
Other financing sources (uses):			
Transfers out	(82,717)	(124,253)	41,536

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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Capital contributions from landowners	11,281	11,556	(275)
Total Other financing sources (uses):	<u>(71,436)</u>	<u>(112,697)</u>	<u>41,261</u>
Net change in fund balance	80,153	(30,000)	110,153
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>541,194</u></u>	<u><u>(30,000)</u></u>	<u><u>571,194</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 8/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	281,667	281,417	250
Intergovernmental revenues	0	0	0
Investment income	18,352	0	18,352
Miscellaneous	(60)	0	(60)
Total Revenues:	299,959	281,417	18,542
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	1,152	1,321	169
CHEMICAL WEED CONTROL	7,301	9,471	2,170
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	24,398	41,085	16,687
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	0	14,000	14,000
REPAIR & MAINT- STREET SWEEP	15,246	19,272	4,026
Other	28,575	36,403	7,828
Total Physical Environment	78,344	250,752	172,408
Capital outlay			
MACHINERY & EQUIPMENT	0	23,000	23,000
Total Capital outlay	0	23,000	23,000
Total Expenditures:	78,344	273,752	195,408
Excess (deficiency) of revenues over expenditures	221,615	7,665	213,950
Other financing sources (uses):			
Transfers out	(46,512)	(70,665)	24,153
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(46,512)	(70,665)	24,153
Net change in fund balance	175,104	(63,000)	238,104
Fund balances, beginning of year	424,254	0	424,254
Total Fund balances, beginning of year	424,254	0	424,254
Fund balance, end of period	599,358	(63,000)	662,358

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 8/31/2024
(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	34,199	0	34,199
Miscellaneous	5,470	0	5,470
Total Revenues:	644,976	604,095	40,881
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	1,881	2,158	277
CHEMICAL WEED CONTROL	15,369	19,938	4,569
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	15,001	19,461	4,460
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	62,037	99,621	37,584
REPAIR & MAINT-CANAL/LAKE	21,223	17,500	(3,723)
REPAIR & MAINT - GENERAL	372	4,000	3,628
REPAIR & MAINT-TELEMETRY	153	5,000	4,847
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	0	10,000	10,000
Other	58,857	60,408	1,551
Total Physical Environment	189,430	567,586	378,156
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	6,103	9,896	3,793
Total Capital outlay	78,055	78,896	841
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	267,485	646,482	378,997
Excess (deficiency) of revenues over expenditures	377,491	(42,387)	419,878
Other financing sources (uses):			
Transfers out	(128,466)	(190,828)	62,362
Total Other financing sources (uses):	(128,466)	(190,828)	62,362
Net change in fund balance	249,025	(233,215)	482,240
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 8/31/2024
 (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	1,044,433	(233,215)	1,277,648

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 8/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	586,224	585,505	719
Intergovernmental revenues	0	0	0
Investment income	23,607	0	23,607
Miscellaneous	40	0	40
Total Revenues:	609,871	585,505	24,366
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	745	855	110
CHEMICAL WEED CONTROL	8,725	10,470	1,745
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	10,846	14,070	3,224
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	35,132	65,122	29,990
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	5,590	9,064	3,474
Total Capital outlay	5,590	9,064	3,474
Principal	224,469	224,469	0
Interest	80,399	80,399	(0)
Total Expenditures:	345,590	379,054	33,464
Excess (deficiency) of revenues over expenditures	264,282	206,451	57,831
Other financing sources (uses):			
Transfers out	(796,501)	(131,451)	(665,050)
Total Other financing sources (uses):	(796,501)	(131,451)	(665,050)
Net change in fund balance	(532,219)	75,000	(607,219)
Fund balances, beginning of year	802,936	0	802,936
Total Fund balances, beginning of year	802,936	0	802,936
Fund balance, end of period	270,717	75,000	195,717

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 8/31/2024
(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	38,027	0	38,027
Miscellaneous	25,697	0	25,697
Total Revenues:	891,417	827,308	64,109
Expenditures:			
Physical Environment			
ENGINEERING FEES	494	19,000	18,507
ENGINEERING-PERMITS	3,933	0	(3,933)
LEGAL SERVICES	9,609	2,000	(7,609)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,130	1,296	166
MARSH MAINT-LITTORAL ZONE	566	18,779	18,213
CHEMICAL WEED CONTROL	31,858	38,229	6,371
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	7,155	62,000	54,845
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	20,346	22,605	2,259
Total Physical Environment	249,240	427,409	178,170
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	0	0	0
Principal	286,729	246,990	(39,739)
Interest	102,013	127,500	25,487
Total Expenditures:	637,982	801,899	163,917
Excess (deficiency) of revenues over expenditures	253,435	25,409	228,026
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(129,547)	(150,409)	20,862
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(129,547)	(150,409)	20,862
Net change in fund balance	123,888	(125,000)	248,888
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 8/31/2024
 (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	963,809	(125,000)	1,088,809

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 8/31/2024
(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	8,601	0	8,601
Miscellaneous	0	0	0
Total Revenues:	155,299	146,540	8,759
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	637	731	94
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	4,093	5,309	1,216
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	642	20,000	19,358
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	5,087	8,921	3,834
Total Physical Environment	17,038	84,896	67,858
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:	17,038	116,146	99,108
Excess (deficiency) of revenues over expenditures	138,261	30,394	107,867
Other financing sources (uses):			
Transfers out	(39,520)	(52,040)	12,520
Total Other financing sources (uses):	(39,520)	(52,040)	12,520
Net change in fund balance	98,741	(21,646)	120,387
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 8/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	286,189	(21,646)	307,835

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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	50,834	50,737	97
Investment income	9,195	0	9,195
Miscellaneous	0	0	0
Total Revenues:	<u>60,029</u>	<u>50,737</u>	<u>9,292</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	463	531	68
TRASH DISPOSAL	3,400	3,400	0
MOWING & LANDSCAPE MAINTENANCE	899	1,166	267
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	<u>800</u>	<u>848</u>	<u>48</u>
Total Physical Environment	<u>5,839</u>	<u>29,045</u>	<u>23,206</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	9,600	12,500	2,900
MACHINERY & EQUIPMENT	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>9,600</u>	<u>12,500</u>	<u>2,900</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>15,439</u>	<u>41,545</u>	<u>26,106</u>
Excess (deficiency) of revenues over expenditures	<u>44,590</u>	<u>9,192</u>	<u>35,398</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(18,295)</u>	<u>(21,692)</u>	<u>3,397</u>
Total Other financing sources (uses):	<u>(18,295)</u>	<u>(21,692)</u>	<u>3,397</u>
Net change in fund balance	26,295	(12,500)	38,795
Fund balances, beginning of year	<u>272,040</u>	<u>0</u>	<u>272,040</u>
Total Fund balances, beginning of year	<u>272,040</u>	<u>0</u>	<u>272,040</u>
Fund balance, end of period	<u>298,334</u>	<u>(12,500)</u>	<u>310,834</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 8/31/2024
(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	10,793	0	10,793
Miscellaneous	0	0	0
Total Revenues:	142,740	131,701	11,039
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	732	840	108
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,136	2,771	635
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	851	20,000	19,149
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	3,442	6,820	3,378
Total Physical Environment	20,263	83,303	63,040
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	28,425	61,250	32,825
Total Capital outlay	28,425	61,250	32,825
Total Expenditures:	48,688	144,553	95,865
Excess (deficiency) of revenues over expenditures	94,052	(12,852)	106,904
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(35,217)	(48,398)	13,181
Total Other financing sources (uses):	(35,217)	(48,398)	13,181
Net change in fund balance	58,835	(61,250)	120,085
Fund balances, beginning of year	272,622	0	272,622
Total Fund balances, beginning of year	272,622	0	272,622

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 8/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	331,457	(61,250)	392,707

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 8/31/2024
(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	14,955	0	14,955
Miscellaneous	10,080	0	10,080
Total Revenues:	153,627	125,999	27,628
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	588	675	87
CHEMICAL WEED CONTROL	4,824	5,789	965
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,200	1,200
MOWING & LANDSCAPE MAINTENANCE	12,982	16,842	3,860
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	2,049	1,570	(479)
Total Physical Environment	22,944	42,089	19,145
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	9,300	10,000	700
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	1,926	3,122	1,196
Total Capital outlay	11,226	13,122	1,896
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	34,170	55,211	21,041
Excess (deficiency) of revenues over expenditures	119,458	70,788	48,670
Other financing sources (uses):			
Transfers out	(43,743)	(70,788)	27,045
Total Other financing sources (uses):	(43,743)	(70,788)	27,045
Net change in fund balance	75,714	0	75,714
Fund balances, beginning of year	409,013	0	409,013
Total Fund balances, beginning of year	409,013	0	409,013

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 8/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	484,727	0	484,727

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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	136,145	135,931	214
Intergovernmental revenues	0	0	0
Investment income	13,510	0	13,510
Miscellaneous	(80)	0	(80)
Total Revenues:	<u>149,575</u>	<u>135,931</u>	<u>13,644</u>
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	615	705	90
CHEMICAL WEED CONTROL	3,275	3,930	655
MOWING SERVICES	0	0	0
SECURITY SERVICES	342	0	(342)
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	4,668	6,056	1,388
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-TELEMTRY	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	<u>15,087</u>	<u>75,405</u>	<u>60,318</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	11,472	0	(11,472)
Other	1,132	1,835	703
Total Capital outlay	<u>12,604</u>	<u>1,835</u>	<u>(10,769)</u>
Interest	0	0	0
Total Expenditures:	<u>27,691</u>	<u>77,240</u>	<u>49,549</u>
Excess (deficiency) of revenues over expenditures	<u>121,884</u>	<u>58,691</u>	<u>63,193</u>
Other financing sources (uses):			
Transfers out	(50,507)	(78,691)	28,184

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 8/31/2024
(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>(50,507)</u>	<u>(78,691)</u>	<u>28,184</u>
Net change in fund balance	71,378	(20,000)	91,378
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>438,544</u>	<u>(20,000)</u>	<u>458,544</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 8/31/2024
(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	55,360	0	55,360
Miscellaneous	3,068	0	3,068
Total Revenues:	1,208,270	1,146,109	62,161
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	3,575	4,101	526
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	33,063	42,510	9,448
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	9,688	12,568	2,881
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	198,424	239,670	41,246
UPLAND MAINTENANCE	23,123	34,850	11,727
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	86,320	111,816	25,496
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-TELEMTRY	217	5,000	4,783
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	107,424	133,194	25,770
Total Physical Environment	485,112	905,593	420,481
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 8/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Principal	0	0	0
Total Expenditures:	554,148	994,593	440,445
Excess (deficiency) of revenues over expenditures	<u>654,122</u>	<u>151,516</u>	<u>502,606</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(180,353)	(241,516)	61,163
Total Other financing sources (uses):	<u>(180,353)</u>	<u>(241,516)</u>	<u>61,163</u>
Net change in fund balance	473,769	(90,000)	563,769
Fund balances, beginning of year	1,186,990	0	1,186,990
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>1,660,759</u>	<u>(90,000)</u>	<u>1,750,759</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 8/31/2024
(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	43,340	0	43,340
Miscellaneous	0	0	0
Total Revenues:	976,562	930,539	46,023
Expenditures:			
Physical Environment			
ENGINEERING FEES	7,908	1,000	(6,908)
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	2,789	3,199	410
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	14,125	18,161	4,037
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,031	2,635	604
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	195,724	239,670	43,946
UPLAND MAINTENANCE	56,522	85,190	28,668
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	63,127	46,341	(16,786)
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	515	5,000	4,485
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	85,305	150,000	64,695
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	65,717	82,549	16,832
Total Physical Environment	503,930	751,945	248,015
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:	503,930	794,945	291,015

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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>472,632</u>	<u>135,594</u>	<u>337,038</u>
Other financing sources (uses):			
Transfers out	<u>(161,170)</u>	<u>(178,594)</u>	<u>17,424</u>
Total Other financing sources (uses):	<u>(161,170)</u>	<u>(178,594)</u>	<u>17,424</u>
Net change in fund balance	311,463	(43,000)	354,463
Fund balances, beginning of year	<u>935,153</u>	<u>0</u>	<u>935,153</u>
Total Fund balances, beginning of year	<u>935,153</u>	<u>0</u>	<u>935,153</u>
Fund balance, end of period	<u>1,246,616</u>	<u>(43,000)</u>	<u>1,289,616</u>

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 8/31/2024

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	3,070,173	3,062,555	7,618
Intergovernmental revenues	0	0	0
Investment income	114,803	0	114,803
Miscellaneous	2,360	0	2,360
Total Revenues:	<u>3,187,336</u>	<u>3,062,555</u>	<u>124,781</u>
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	9,801	11,242	1,441
MARSH MAINT-LITTORAL ZONE	431,622	525,150	93,528
CHEMICAL WEED CONTROL	278,165	331,937	53,772
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	26,735	34,683	7,948
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	6,460	6,460	0
PRESERVE/EXOTIC MAINT	70,130	109,250	39,120
REPAIR & MAINT-AERATORS	266,362	254,110	(12,252)
REPAIR & MAINT-PUMP STATN	6,830	55,000	48,170
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	44,400	47,000	2,600
REPAIR & MAINT-BLDG	975	6,000	5,025
REPAIR & MAINT - GENERAL	2,135	15,000	12,865
REPAIR & MAINT-TELEMTRY	2,390	10,500	8,110
REPAIR & MAINT-ROADS	67,503	130,000	62,497
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	1,560	2,080	520
Other	219,241	268,540	49,299
Total Physical Environment	<u>1,501,806</u>	<u>2,209,675</u>	<u>707,869</u>
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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
MACHINERY & EQUIPMENT	65,371	202,500	137,129
Other	<u>6,432</u>	<u>8,403</u>	<u>1,971</u>
Total Capital outlay	226,981	210,903	(16,078)
Principal	179,522	179,522	0
Interest	<u>16,983</u>	<u>16,983</u>	<u>(0)</u>
Total Expenditures:	<u>1,925,292</u>	<u>2,617,083</u>	<u>691,791</u>
Excess (deficiency) of revenues over expenditures	<u>1,262,044</u>	<u>445,472</u>	<u>816,572</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(524,766)	(695,472)	170,706
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(524,766)</u>	<u>(695,472)</u>	<u>170,706</u>
Net change in fund balance	737,278	(250,000)	987,278
Fund balances, beginning of year	<u>2,362,653</u>	<u>0</u>	<u>2,362,653</u>
Total Fund balances, beginning of year	<u>2,362,653</u>	<u>0</u>	<u>2,362,653</u>
Fund balance, end of period	<u>3,099,931</u>	<u>(250,000)</u>	<u>3,349,931</u>

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 8/31/2024
(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	7,263	0	7,263
Miscellaneous	68	0	68
Total Revenues:	83,042	75,540	7,502
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	302	346	44
CHEMICAL WEED CONTROL	162	194	32
MOWING SERVICES	0	0	0
TRASH DISPOSAL	1,150	1,000	(150)
MOWING & LANDSCAPE MAINTENANCE	2,606	3,381	775
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	102	5,000	4,898
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	779	754	(25)
Total Physical Environment	8,253	20,175	11,922
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	7,800	10,000	2,200
MACHINERY & EQUIPMENT	0	0	0
Other	1,288	2,088	800
Total Capital outlay	9,088	12,088	3,000
Total Expenditures:	17,340	32,263	14,923
Excess (deficiency) of revenues over expenditures	65,701	43,277	22,424
Other financing sources (uses):			
Transfers out	(34,538)	(53,277)	18,739
Total Other financing sources (uses):	(34,538)	(53,277)	18,739
Net change in fund balance	31,164	(10,000)	41,164
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	227,345	(10,000)	237,345

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 8/31/2024
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
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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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	26,256	26,188	68
Intergovernmental revenues	0	0	0
Investment income	4,166	0	4,166
Miscellaneous	0	0	0
Total Revenues:	<u>30,422</u>	<u>26,188</u>	<u>4,234</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	120	138	18
CHEMICAL WEED CONTROL	968	1,255	287
TRASH DISPOSAL	0	1,500	1,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	1,025	7,994	6,969
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	2,401	2,989	588
Total Physical Environment	<u>4,514</u>	<u>18,876</u>	<u>14,362</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>4,514</u>	<u>18,876</u>	<u>14,362</u>
Excess (deficiency) of revenues over expenditures	<u>25,908</u>	<u>7,312</u>	<u>18,596</u>
Other financing sources (uses):			
Transfers out	(7,295)	(10,812)	3,517
Total Other financing sources (uses):	<u>(7,295)</u>	<u>(10,812)</u>	<u>3,517</u>
Net change in fund balance	18,614	(3,500)	22,114
Fund balances, beginning of year	118,843	0	118,843
Total Fund balances, beginning of year	<u>118,843</u>	<u>0</u>	<u>118,843</u>
Fund balance, end of period	<u>137,456</u>	<u>(3,500)</u>	<u>140,956</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 8/31/2024
(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	34,721	0	34,721
Miscellaneous	43,960	0	43,960
Total Revenues:	1,053,933	972,528	81,405
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	3,398	3,898	500
CHEMICAL WEED CONTROL	32,916	42,702	9,786
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	10,331	10,079	(252)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	154,775	166,474	11,699
REPAIR & MAINT-PUMP STATN	3,076	20,000	16,924
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-TELEMTRY	1,361	6,000	4,639
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	156,549	194,582	38,033
Total Physical Environment	493,075	552,722	59,647
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	1,287	1,478	191
Total Capital outlay	260,620	116,978	(143,642)
Principal	96,407	96,407	(0)
Interest	9,120	9,120	(0)
Total Expenditures:	859,223	775,227	(83,996)
Excess (deficiency) of revenues over expenditures	194,710	197,301	(2,591)

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 8/31/2024
(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	(154,825)	(181,097)	26,272
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(154,825)</u>	<u>(181,097)</u>	<u>26,272</u>
Net change in fund balance	39,885	16,204	23,681
Fund balances, beginning of year	781,249	0	781,249
Total Fund balances, beginning of year	<u>781,249</u>	<u>0</u>	<u>781,249</u>
Fund balance, end of period	<u><u>821,134</u></u>	<u><u>16,204</u></u>	<u><u>804,930</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 8/31/2024
(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	48,290	0	48,290
Miscellaneous	2,740	0	2,740
Total Revenues:	1,067,730	1,011,979	55,751
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	3,079	3,532	453
CHEMICAL WEED CONTROL	63,222	82,018	18,796
MOWING SERVICES	0	0	0
TRASH DISPOSAL	25,000	30,000	5,000
MOWING & LANDSCAPE MAINTENANCE	11,244	14,587	3,343
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	124,528	193,608	69,080
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-TELEMTRY	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	0	11,000	11,000
Other	177,860	216,230	38,370
Total Physical Environment	453,194	670,675	217,481
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	23,800	501,500	477,700
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	64,490	92,000	27,510
Other	4,189	5,779	1,590
Total Capital outlay	92,478	599,279	506,801
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	545,672	1,269,954	724,282
Excess (deficiency) of revenues over expenditures	522,058	(257,975)	780,033

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 8/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Transfers out	(126,156)	(176,125)	49,969
Total Other financing sources (uses):	(126,156)	(176,125)	49,969
Net change in fund balance	395,902	(434,100)	830,002
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	1,420,630	(434,100)	1,854,730

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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,321,900	1,321,965	(65)
Intergovernmental revenues	0	0	0
Investment income	74,573	0	74,573
Miscellaneous	72,192	0	72,192
Total Revenues:	<u>1,468,665</u>	<u>1,321,965</u>	<u>146,700</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	5,478	40,000	34,522
ENGINEERING-PERMITS	16,571	0	(16,571)
ENVIRONMENTAL LIASON	23,358	25,031	1,673
LEGAL SERVICES	22,428	15,000	(7,428)
WATER QUALITY	4,135	5,698	1,564
FINANCIAL CONS./ADVISOR	100	200	100
AUDITORS SERVICES	3,967	4,550	583
MARSH MAINT-LITTORAL ZONE	566	6,386	5,820
CHEMICAL WEED CONTROL	35,412	42,494	7,082
MOWING SERVICES	0	0	0
SECURITY SERVICES	461,331	461,331	0
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	35,763	46,395	10,632
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	7,060	26,220	19,160
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	20,000	20,000
REPAIR & MAINT - GENERAL	0	7,500	7,500
REPAIR & MAINT-TELEMTRY	0	1,000	1,000
REPAIR & MAINT-ROADS	25,771	340,000	314,229
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	5,300	6,876	1,576
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	24,557	20,978	(3,579)
Total Physical Environment	<u>671,795</u>	<u>1,210,159</u>	<u>538,364</u>
Capital outlay			
ROADS/BRIDGES	0	550,000	550,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	6,340	3,186	(3,154)
Total Capital outlay	<u>6,340</u>	<u>553,186</u>	<u>546,846</u>
Principal	0	0	0
Total Expenditures:	<u>678,135</u>	<u>1,763,345</u>	<u>1,085,210</u>
Excess (deficiency) of revenues over expenditures	<u>790,530</u>	<u>(441,380)</u>	<u>1,231,910</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 8/31/2024
(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	(183,976)	(238,620)	54,644
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(183,976)</u>	<u>(238,620)</u>	<u>54,644</u>
Net change in fund balance	606,554	(680,000)	1,286,554
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>2,314,743</u></u>	<u><u>(680,000)</u></u>	<u><u>2,994,743</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 8/31/2024
(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	236,525	229,500	7,025
Investment income	104,032	0	104,032
Miscellaneous	23,657	0	23,657
Total Revenues:	2,512,920	2,370,917	142,003
Expenditures:			
Physical Environment			
ENGINEERING FEES	24,250	36,000	11,750
ENGINEERING-PERMITS	3,663	0	(3,663)
LEGAL SERVICES	4,727	18,000	13,273
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	330,081	378,187	48,106
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	545	545
AUDITORS SERVICES	6,870	7,880	1,010
MARSH MAINT-LITTORAL ZONE	317,793	411,018	93,225
CHEMICAL WEED CONTROL	161,020	193,057	32,037
TRASH DISPOSAL	295	1,300	1,005
MOWING & LANDSCAPE MAINTENANCE	12,967	16,822	3,855
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	24,718	24,718	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	201,908	189,135	(12,773)
REPAIR & MAINT-PUMP STATN	63,839	55,000	(8,839)
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	375	2,000	1,625
REPAIR & MAINT - GENERAL	2,690	15,000	12,310
REPAIR & MAINT-TELEMETRY	7,448	37,000	29,552
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	24,456	29,655	5,199
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	195,379	266,258	70,879
Total Physical Environment	1,423,281	2,056,575	633,294
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	1,863	3,020	1,157
Total Capital outlay	30,288	100,520	70,232

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 8/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Principal	57,346	49,398	(7,948)
Interest	20,403	25,500	5,097
Total Expenditures:	1,531,317	2,231,993	700,676
Excess (deficiency) of revenues over expenditures	981,603	138,924	842,679
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(289,467)	(371,770)	82,304
Capital contributions from landowners	19,534	22,047	(2,513)
Repayment to landowners	(58,155)	0	(58,155)
Total Other financing sources (uses):	(328,087)	(349,723)	21,636
Net change in fund balance	653,515	(210,799)	864,314
Fund balances, beginning of year	2,303,636	0	2,303,636
Total Fund balances, beginning of year	2,303,636	0	2,303,636
Fund balance, end of period	2,957,152	(210,799)	3,167,951

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 8/31/2024
(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	26,000	0	26,000
Miscellaneous	1,010	0	1,010
Total Revenues:	581,727	553,885	27,842
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	1,761	2,020	259
MARSH MAINT-LITTORAL ZONE	3,485	26,665	23,180
CHEMICAL WEED CONTROL	25,469	30,563	5,094
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	4,260	5,526	1,266
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	1,780	20,706	18,926
REPAIR & MAINT-AERATORS	45,078	85,365	40,287
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	95,911	95,712	(199)
Total Physical Environment	195,768	335,819	140,051
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	3,138	1,845	(1,293)
Total Capital outlay	94,912	113,845	18,933
Interest	0	0	0
Total Expenditures:	290,680	449,664	158,984
Excess (deficiency) of revenues over expenditures	291,048	104,221	186,827

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 8/31/2024
(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>(86,796)</u>	<u>(124,221)</u>	<u>37,425</u>
Total Other financing sources (uses):	<u>(86,796)</u>	<u>(124,221)</u>	<u>37,425</u>
Net change in fund balance	204,252	(20,000)	224,252
Fund balances, beginning of year	560,369	0	560,369
Total Fund balances, beginning of year	<u>560,369</u>	<u>0</u>	<u>560,369</u>
Fund balance, end of period	<u><u>764,621</u></u>	<u><u>(20,000)</u></u>	<u><u>784,621</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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	40,116	40,096	20
Investment income	15,494	0	15,494
Miscellaneous	0	0	0
Total Revenues:	<u>55,610</u>	<u>40,096</u>	<u>15,514</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	77	88	11
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	<u>476</u>	<u>11,985</u>	<u>11,509</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	15,000	15,000
Total Capital outlay	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Total Expenditures:	<u>476</u>	<u>26,985</u>	<u>26,509</u>
Excess (deficiency) of revenues over expenditures	<u>55,134</u>	<u>13,111</u>	<u>42,023</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(12,514)	(17,611)	5,097
Total Other financing sources (uses):	<u>(12,514)</u>	<u>(17,611)</u>	<u>5,097</u>
Net change in fund balance	42,620	(4,500)	47,120
Fund balances, beginning of year	<u>471,285</u>	<u>0</u>	<u>471,285</u>
Total Fund balances, beginning of year	<u>471,285</u>	<u>0</u>	<u>471,285</u>
Fund balance, end of period	<u>513,905</u>	<u>(4,500)</u>	<u>518,405</u>

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 8/31/2024
(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	13,686	0	13,686
Miscellaneous	6,435	0	6,435
Total Revenues:	249,526	228,772	20,754
Expenditures:			
Physical Environment			
ENGINEERING FEES	15,381	5,000	(10,381)
ENGINEERING-PERMITS	250	0	(250)
LEGAL SERVICES	8,802	1,000	(7,802)
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	490	562	72
CHEMICAL WEED CONTROL	5,820	7,550	1,730
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	10,000	12,000	2,000
REPAIR & MAINT - GENERAL	5,529	10,000	4,471
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	66,178	49,362	(16,816)
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	51,400	20,000	(31,400)
CULVERTS/STRUCTURES	0	0	0
Other	307	498	191
Total Capital outlay	51,707	20,498	(31,209)
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	117,885	69,860	(48,025)
Excess (deficiency) of revenues over expenditures	131,641	158,912	(27,271)
Other financing sources (uses):			
Transfers out	(40,083)	(43,912)	3,829
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):	(40,083)	(43,912)	3,829
Net change in fund balance	91,558	115,000	(23,442)
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 8/31/2024
 (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	419,734	115,000	304,734

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 8/31/2024
(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	23,898	0	23,898
Miscellaneous	1,190	0	1,190
Total Revenues:	828,221	801,955	26,266
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	2,308	2,647	339
MARSH MAINT-LITTORAL ZONE	102,575	132,236	29,661
CHEMICAL WEED CONTROL	42,860	51,432	8,572
MOWING & LANDSCAPE MAINTENANCE	247	321	74
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	146,764	203,205	56,441
REPAIR & MAINT-AERATORS	30,140	52,940	22,800
REPAIR & MAINT-PUMP STATN	2,139	10,000	7,861
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	1,560	2,080	520
Other	22,994	29,753	6,759
Total Physical Environment	373,863	559,802	185,939
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	242	392	150
Total Capital outlay	242	31,642	31,400
Principal	28,673	24,699	(3,974)
Interest	10,201	12,750	2,549
Total Expenditures:	412,979	628,893	215,914

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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>415,241</u>	<u>173,062</u>	<u>242,179</u>
Other financing sources (uses):			
Transfers out	(163,443)	(222,708)	59,265
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(163,443)</u>	<u>(222,708)</u>	<u>59,265</u>
Net change in fund balance	251,798	(49,646)	301,444
Fund balances, beginning of year	<u>424,374</u>	<u>0</u>	<u>424,374</u>
Total Fund balances, beginning of year	<u>424,374</u>	<u>0</u>	<u>424,374</u>
Fund balance, end of period	<u>676,173</u>	<u>(49,646)</u>	<u>725,819</u>

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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	323,137	322,542	595
Intergovernmental revenues	0	0	0
Investment income	15,004	0	15,004
Miscellaneous	880	0	880
Total Revenues:	<u>339,020</u>	<u>322,542</u>	<u>16,478</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	816	0	(816)
LEGAL SERVICES	180	500	320
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,097	1,258	161
MARSH MAINT-LITTORAL ZONE	9,423	36,805	27,382
CHEMICAL WEED CONTROL	32,414	38,896	6,483
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	500	648	149
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	114,657	115,031	374
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-TELEMTRY	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	2,184	2,912	728
Other	<u>3,415</u>	<u>3,440</u>	<u>25</u>
Total Physical Environment	<u>209,733</u>	<u>318,058</u>	<u>108,325</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>567</u>	<u>919</u>	<u>352</u>
Total Capital outlay	<u>567</u>	<u>919</u>	<u>352</u>
Total Expenditures:	<u>210,300</u>	<u>318,977</u>	<u>108,677</u>
Excess (deficiency) of revenues over expenditures	<u>128,720</u>	<u>3,565</u>	<u>125,155</u>
Other financing sources (uses):			
Transfers out	(67,078)	(83,565)	16,487

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 8/31/2024
(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>(67,078)</u>	<u>(83,565)</u>	<u>16,487</u>
Net change in fund balance	61,642	(80,000)	141,642
Fund balances, beginning of year	<u>327,633</u>	<u>0</u>	<u>327,633</u>
Total Fund balances, beginning of year	<u>327,633</u>	<u>0</u>	<u>327,633</u>
Fund balance, end of period	<u>389,275</u>	<u>(80,000)</u>	<u>469,275</u>

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 8/31/2024
(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	31,030	0	31,030
Miscellaneous	73	0	73
Total Revenues:	367,620	335,774	31,846
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	1,274	1,461	187
MARSH MAINT-LITTORAL ZONE	16,653	48,071	31,418
CHEMICAL WEED CONTROL	32,667	39,200	6,533
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	19,237	24,956	5,719
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	4,227	24,157	19,930
REPAIR & MAINT-AERATORS	911	7,994	7,083
REPAIR & MAINT-PUMP STATN	3,909	20,000	16,091
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	507	10,000	9,493
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	10,699	13,395	2,696
Total Physical Environment	158,991	399,506	240,515
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	150,000	150,000
MACHINERY & EQUIPMENT	28,425	61,250	32,825
Other	475	567	92
Total Capital outlay	28,900	211,817	182,917
Principal	0	0	0
Total Expenditures:	187,890	611,323	423,433

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 8/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	179,730	(275,549)	455,279
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(87,416)	(115,701)	28,285
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(87,416)	(115,701)	28,285
Net change in fund balance	92,313	(391,250)	483,563
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	921,388	(391,250)	1,312,638

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 8/31/2024
(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	13,129	0	13,129
Miscellaneous	350	0	350
Total Revenues:	190,734	177,097	13,637
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	440	500	60
FINANCIAL CONS./ADVISOR	100	200	100
AUDITORS SERVICES	1,336	1,533	197
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	566	7,512	6,946
CHEMICAL WEED CONTROL	4,635	5,562	927
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	3,113	2,778	(335)
Total Physical Environment	73,741	120,106	46,365
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	433	703	270
Total Capital outlay	433	703	270
Total Expenditures:	74,175	120,809	46,634
Excess (deficiency) of revenues over expenditures	116,560	56,288	60,272
Other financing sources (uses):			
Transfers out	(43,469)	(56,288)	12,819
Total Other financing sources (uses):	(43,469)	(56,288)	12,819
Net change in fund balance	73,091	0	73,091
Fund balances, beginning of year	329,693	0	329,693
Total Fund balances, beginning of year	329,693	0	329,693
Fund balance, end of period	402,784	0	402,784

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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	91,333	91,247	86
Intergovernmental revenues	0	0	0
Investment income	3,973	0	3,973
Miscellaneous	0	0	0
Total Revenues:	<u>95,306</u>	<u>91,247</u>	<u>4,059</u>
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	257	295	38
MARSH MAINT-LITTORAL ZONE	566	6,386	5,820
CHEMICAL WEED CONTROL	9,377	11,252	1,875
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	9,053	30,820	21,767
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	<u>24,529</u>	<u>52,724</u>	<u>28,195</u>
Capital outlay	1,355	171	(1,184)
Principal	9,558	8,233	(1,325)
Interest	3,400	4,250	850
Total Expenditures:	<u>38,842</u>	<u>65,378</u>	<u>26,536</u>
Excess (deficiency) of revenues over expenditures	<u>56,464</u>	<u>25,869</u>	<u>30,595</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(22,160)	(25,869)	3,709
Total Other financing sources (uses):	<u>(22,160)</u>	<u>(25,869)</u>	<u>3,709</u>
Net change in fund balance	<u>34,304</u>	<u>0</u>	<u>34,304</u>
Fund balances, beginning of year	<u>80,991</u>	<u>0</u>	<u>80,991</u>
Total Fund balances, beginning of year	<u>80,991</u>	<u>0</u>	<u>80,991</u>
Fund balance, end of period	<u>115,295</u>	<u>0</u>	<u>115,295</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 8/31/2024
(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	63,570	0	63,570
Miscellaneous	(1,631)	0	(1,631)
Total Revenues:	958,592	894,231	64,361
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	3,647	4,183	536
MOWING & LANDSCAPE MAINTENANCE	799	1,037	238
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	199,359	317,235	117,876
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	57,817	170,000	112,183
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	290,112	317,989	27,877
Total Physical Environment	636,359	1,028,084	391,725
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	1,549	2,106	557
Total Capital outlay	175,098	200,106	25,008
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	811,457	1,228,190	416,733
Excess (deficiency) of revenues over expenditures	147,135	(333,959)	481,094

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 8/31/2024
(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>(200,932)</u>	<u>(276,041)</u>	<u>75,109</u>
Total Other financing sources (uses):	<u>(200,932)</u>	<u>(276,041)</u>	<u>75,109</u>
Net change in fund balance	(53,797)	(610,000)	556,203
Fund balances, beginning of year	1,551,748	0	1,551,748
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>1,497,951</u></u>	<u><u>(610,000)</u></u>	<u><u>2,107,951</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 8/31/2024
(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	1,313	0	1,313
Miscellaneous	500	0	500
Total Revenues:	23,419	21,587	1,832
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	76	87	11
CHEMICAL WEED CONTROL	1,503	1,803	300
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	1,850	2,500	650
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,699	2,204	505
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	5,340	15,809	10,469
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	5,000	5,000
CULVERTS/STRUCTURES	0	0	0
Other	45	72	27
Total Capital outlay	45	5,072	5,027
Total Expenditures:	5,384	20,881	15,497
Excess (deficiency) of revenues over expenditures	18,035	706	17,329
Other financing sources (uses):			
Transfers out	(5,643)	(7,781)	2,138
Total Other financing sources (uses):	(5,643)	(7,781)	2,138
Net change in fund balance	12,392	(7,075)	19,467
Fund balances, beginning of year	29,705	0	29,705
Total Fund balances, beginning of year	29,705	0	29,705
Fund balance, end of period	42,097	(7,075)	49,172

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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,817	4,808	9
Investment income	<u>1,253</u>	<u>0</u>	<u>1,253</u>
Total Investment income	<u>1,253</u>	<u>0</u>	<u>1,253</u>
Total Revenues:	<u>6,069</u>	<u>4,808</u>	<u>1,261</u>
Expenditures:			
Physical Environment			
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	38	44	6
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,699	2,204	505
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	<u>48</u>	<u>49</u>	<u>1</u>
Total Physical Environment	<u>3,148</u>	<u>5,365</u>	<u>2,217</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>3,148</u>	<u>5,365</u>	<u>2,217</u>
Excess (deficiency) of revenues over expenditures	<u>2,921</u>	<u>(557)</u>	<u>3,478</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(556)</u>	<u>(943)</u>	<u>387</u>
Total Other financing sources (uses):	<u>(556)</u>	<u>(943)</u>	<u>387</u>
Net change in fund balance	2,365	(1,500)	3,865
Fund balances, beginning of year	<u>38,136</u>	<u>0</u>	<u>38,136</u>
Total Fund balances, beginning of year	<u>38,136</u>	<u>0</u>	<u>38,136</u>
Fund balance, end of period	<u>40,501</u>	<u>(1,500)</u>	<u>42,001</u>

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 8/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	25,483	25,456	27
Intergovernmental revenues	0	0	0
Investment income	2,412	0	2,412
Miscellaneous	(5)	0	(5)
Total Revenues:	27,890	25,456	2,434
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	93	107	14
CHEMICAL WEED CONTROL	1,689	2,026	337
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	11,505	11,505
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	6,396	19,958	13,562
Capital outlay	63	102	39
Total Expenditures:	6,459	20,060	13,601
Excess (deficiency) of revenues over expenditures	21,431	5,396	16,035
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(7,657)	(9,396)	1,739
Total Other financing sources (uses):	(7,657)	(9,396)	1,739
Net change in fund balance	13,774	(4,000)	17,774
Fund balances, beginning of year	63,656	0	63,656
Total Fund balances, beginning of year	63,656	0	63,656
Fund balance, end of period	77,430	(4,000)	81,430

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 8/31/2024
(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	11,564	0	11,564
Miscellaneous	190	0	190
Total Revenues:	203,512	190,698	12,814
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	14,322	19,096	4,774
AUDITORS SERVICES	942	1,080	138
SECURITY SERVICES	342	0	(342)
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	9,080	11,780	2,700
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	5,185	10,000	4,815
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	11,962	10,000	(1,962)
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	5,381	4,635	(746)
Total Physical Environment	50,713	112,591	61,878
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	7,500	7,500
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	9,338	0	(9,338)
Other	74	120	46
Total Capital outlay	9,412	7,620	(1,792)
Principal	21,668	21,668	0
Interest	5,293	5,200	(93)
Total Expenditures:	87,086	147,079	59,993
Excess (deficiency) of revenues over expenditures	116,425	43,619	72,806
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(60,613)	(71,829)	11,216
Total Other financing sources (uses):	(60,613)	(71,829)	11,216
Net change in fund balance	55,813	(28,210)	84,023
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 8/31/2024
(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	332,748	(28,210)	360,958

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 8/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	75,503	75,242	261
Investment income	12,599	0	12,599
Total Investment income	12,599	0	12,599
Total Revenues:	88,103	75,242	12,861
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	207	237	30
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	755	745	(10)
Total Physical Environment	4,112	107,482	103,370
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	79	128	49
Total Capital outlay	79	128	49
Total Expenditures:	4,191	107,610	103,419
Excess (deficiency) of revenues over expenditures	83,912	(32,368)	116,280
Other financing sources (uses):			
Transfers out	(17,983)	(24,632)	6,649
Total Other financing sources (uses):	(17,983)	(24,632)	6,649
Net change in fund balance	65,929	(57,000)	122,929
Fund balances, beginning of year	354,864	0	354,864
Total Fund balances, beginning of year	354,864	0	354,864
Fund balance, end of period	420,793	(57,000)	477,793

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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	7,558	7,539	19
Investment income	1,310	0	1,310
Miscellaneous	0	0	0
Total Revenues:	<u>8,869</u>	<u>7,539</u>	<u>1,330</u>
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	31	35	4
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	<u>1,469</u>	<u>3,678</u>	<u>2,209</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	31	50	19
Total Capital outlay	<u>31</u>	<u>50</u>	<u>19</u>
Total Expenditures:	<u>1,500</u>	<u>3,728</u>	<u>2,228</u>
Excess (deficiency) of revenues over expenditures	<u>7,369</u>	<u>3,811</u>	<u>3,558</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(3,278)	(5,811)	2,533
Total Other financing sources (uses):	<u>(3,278)</u>	<u>(5,811)</u>	<u>2,533</u>
Net change in fund balance	4,091	(2,000)	6,091
Fund balances, beginning of year	38,534	0	38,534
Total Fund balances, beginning of year	<u>38,534</u>	<u>0</u>	<u>38,534</u>
Fund balance, end of period	<u>42,625</u>	<u>(2,000)</u>	<u>44,625</u>

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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,038,795	1,034,066	4,729
Intergovernmental revenues	0	0	0
Investment income	48,304	0	48,304
Miscellaneous	1,198	0	1,198
Total Revenues:	<u>1,088,297</u>	<u>1,034,066</u>	<u>54,231</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	24,982	5,000	(19,982)
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	4,154	4,765	611
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	96,759	125,525	28,766
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	12,032	15,609	3,577
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	358,024	422,752	64,728
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	1,487	40,000	38,513
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	0	20,000	20,000
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	<u>29,865</u>	<u>42,582</u>	<u>12,717</u>
Total Physical Environment	<u>544,223</u>	<u>774,034</u>	<u>229,811</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	332,889	0	(332,889)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	80,000	80,000
Other	<u>614</u>	<u>995</u>	<u>381</u>
Total Capital outlay	<u>333,503</u>	<u>80,995</u>	<u>(252,508)</u>
Total Expenditures:	<u>877,726</u>	<u>855,029</u>	<u>(22,697)</u>

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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>210,571</u>	<u>179,037</u>	<u>31,534</u>
Other financing sources (uses):			
Transfers out	<u>(231,482)</u>	<u>(274,037)</u>	<u>42,555</u>
Total Other financing sources (uses):	<u>(231,482)</u>	<u>(274,037)</u>	<u>42,555</u>
Net change in fund balance	(20,912)	(95,000)	74,088
Fund balances, beginning of year			
	<u>1,113,556</u>	<u>0</u>	<u>1,113,556</u>
Total Fund balances, beginning of year	<u>1,113,556</u>	<u>0</u>	<u>1,113,556</u>
Fund balance, end of period	<u>1,092,644</u>	<u>(95,000)</u>	<u>1,187,644</u>

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 8/31/2024
(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	18,283	0	18,283
Miscellaneous	3,413	0	3,413
Total Revenues:	142,485	119,939	22,546
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	1,789	2,052	263
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	5,828	7,200	1,373
Other	4,619	3,238	(1,381)
Total Physical Environment	13,770	314,390	300,620
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	159	258	99
Total Capital outlay	159	258	99
Total Expenditures:	13,929	314,648	300,719
Excess (deficiency) of revenues over expenditures	128,557	(194,709)	323,266
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(32,521)	(55,291)	22,770
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(32,521)	(55,291)	22,770
Net change in fund balance	96,035	(250,000)	346,035
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	612,105	(250,000)	862,105

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 8/31/2024
(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	<u>25,502</u>	<u>0</u>	<u>25,502</u>
Total Investment income	<u>25,502</u>	<u>0</u>	<u>25,502</u>
Total Revenues:	<u>479,593</u>	<u>453,110</u>	<u>26,483</u>
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	1,170	1,342	172
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	566	6,386	5,820
CHEMICAL WEED CONTROL	6,845	8,214	1,369
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	58,954	93,462	34,509
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	25,300	200,000	174,700
REPAIR & MAINT-CULVERTS	6,450	10,000	3,550
Repairs & Maint - Catch Basins	0	3,000	3,000
R & M PRESERVE STRUCTURES	8,550	20,000	11,450
REPAIR & MAINT- STREET SWEEP	14,406	18,412	4,006
Other	<u>4,498</u>	<u>4,485</u>	<u>(13)</u>
Total Physical Environment	<u>128,101</u>	<u>382,869</u>	<u>254,768</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	<u>259</u>	<u>421</u>	<u>162</u>
Total Capital outlay	<u>259</u>	<u>421</u>	<u>162</u>
Debt issuance costs	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>128,361</u>	<u>383,290</u>	<u>254,929</u>
Excess (deficiency) of revenues over expenditures	<u>351,233</u>	<u>69,820</u>	<u>281,413</u>
Other financing sources (uses):			
Transfers out	<u>(74,627)</u>	<u>(90,451)</u>	<u>15,824</u>
Total Other financing sources (uses):	<u>(74,627)</u>	<u>(90,451)</u>	<u>15,824</u>
Net change in fund balance	<u>276,606</u>	<u>(20,631)</u>	<u>297,237</u>
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 8/31/2024
(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	835,112	(20,631)	855,743

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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	44,257	44,189	68
Investment income	9,888	0	9,888
Miscellaneous	<u>(170)</u>	<u>0</u>	<u>(170)</u>
Total Revenues:	<u>53,975</u>	<u>44,189</u>	<u>9,786</u>
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	1,026	1,177	151
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	<u>1,789</u>	<u>1,465</u>	<u>(324)</u>
Total Physical Environment	2,916	19,342	16,426
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>663</u>	<u>1,075</u>	<u>412</u>
Total Capital outlay	<u>663</u>	<u>1,075</u>	<u>412</u>
Total Expenditures:	<u>3,578</u>	<u>20,417</u>	<u>16,839</u>
Excess (deficiency) of revenues over expenditures	<u>50,397</u>	<u>23,772</u>	<u>26,625</u>
Other financing sources (uses):			
Transfers out	(17,533)	(23,772)	6,239
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(17,533)</u>	<u>(23,772)</u>	<u>6,239</u>
Net change in fund balance	32,864	0	32,864
Fund balances, beginning of year	<u>291,971</u>	<u>0</u>	<u>291,971</u>
Total Fund balances, beginning of year	<u>291,971</u>	<u>0</u>	<u>291,971</u>
Fund balance, end of period	<u>324,835</u>	<u>0</u>	<u>324,835</u>

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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	56,489	56,377	112
Intergovernmental revenues	0	0	0
Investment income	14,661	0	14,661
Miscellaneous	54	0	54
Total Revenues:	<u>71,204</u>	<u>56,377</u>	<u>14,827</u>
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	229	263	34
MARSH MAINT-LITTORAL ZONE	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,299	1,685	386
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	2,137	1,610	(527)
Total Physical Environment	<u>13,154</u>	<u>107,626</u>	<u>94,472</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	3,386	627	(2,759)
Total Capital outlay	<u>3,386</u>	<u>627</u>	<u>(2,759)</u>
Total Expenditures:	<u>16,541</u>	<u>108,253</u>	<u>91,712</u>
Excess (deficiency) of revenues over expenditures	<u>54,663</u>	<u>(51,876)</u>	<u>106,539</u>
Other financing sources (uses):			
Transfers out	(21,254)	(35,624)	14,370
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 8/31/2024
(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>(21,254)</u>	<u>(35,624)</u>	<u>14,370</u>
Net change in fund balance	33,410	(87,500)	120,910
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>478,375</u>	<u>(87,500)</u>	<u>565,875</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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	87,770	87,661	109
Investment income	8,085	0	8,085
Miscellaneous	4,878	0	4,878
Total Revenues:	<u>100,733</u>	<u>87,661</u>	<u>13,072</u>
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	332	381	49
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	5,827	6,993	1,166
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	3,514	4,558	1,044
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	<u>30,207</u>	<u>66,438</u>	<u>36,231</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	62	100	38
Total Capital outlay	<u>62</u>	<u>100</u>	<u>38</u>
Total Expenditures:	<u>30,269</u>	<u>66,538</u>	<u>36,269</u>
Excess (deficiency) of revenues over expenditures	<u>70,463</u>	<u>21,123</u>	<u>49,340</u>
Other financing sources (uses):			
Transfers out	(25,042)	(31,123)	6,081
Total Other financing sources (uses):	<u>(25,042)</u>	<u>(31,123)</u>	<u>6,081</u>
Net change in fund balance	45,422	(10,000)	55,422
Fund balances, beginning of year	213,398	0	213,398
Total Fund balances, beginning of year	<u>213,398</u>	<u>0</u>	<u>213,398</u>
Fund balance, end of period	<u>258,820</u>	<u>(10,000)</u>	<u>268,820</u>

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 8/31/2024
(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	4,473	0	4,473
Miscellaneous	0	0	0
Total Revenues:	<u>45,978</u>	<u>41,270</u>	<u>4,708</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	115	132	17
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>530</u>	<u>24,040</u>	<u>23,510</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	62	101	39
Total Capital outlay	<u>62</u>	<u>101</u>	<u>39</u>
Total Expenditures:	<u>593</u>	<u>24,141</u>	<u>23,548</u>
Excess (deficiency) of revenues over expenditures	<u>45,386</u>	<u>17,129</u>	<u>28,257</u>
Other financing sources (uses):			
Transfers out	(8,682)	(12,596)	3,914
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(8,682)</u>	<u>(12,596)</u>	<u>3,914</u>
Net change in fund balance	36,704	4,533	32,171
Fund balances, beginning of year	<u>116,111</u>	<u>0</u>	<u>116,111</u>
Total Fund balances, beginning of year	<u>116,111</u>	<u>0</u>	<u>116,111</u>
Fund balance, end of period	<u>152,814</u>	<u>4,533</u>	<u>148,281</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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	98,993	99,011	(18)
Investment income	11,114	0	11,114
Miscellaneous	41,680	0	41,680
Total Revenues:	<u>151,788</u>	<u>99,011</u>	<u>52,777</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	156	5,000	4,844
ENGINEERING-PERMITS	1,748	0	(1,748)
LEGAL SERVICES	2,320	500	(1,820)
FINANCIAL CONS./ADVISOR	300	600	300
AUDITORS SERVICES	1,506	1,727	221
TRASH DISPOSAL	0	0	0
REPAIR & MAINT - GENERAL	44	10,000	9,956
REPAIR & MAINT-TELEMETRY	540	1,000	460
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
Other	4,601	3,941	(660)
Total Physical Environment	<u>11,215</u>	<u>62,768</u>	<u>51,553</u>
Capital outlay	1,522	2,467	946
Total Expenditures:	<u>12,736</u>	<u>65,235</u>	<u>52,499</u>
Excess (deficiency) of revenues over expenditures	<u>139,051</u>	<u>33,776</u>	<u>105,275</u>
Other financing sources (uses):			
Transfers out	(27,871)	(33,776)	5,905
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(27,871)</u>	<u>(33,776)</u>	<u>5,905</u>
Net change in fund balance	111,181	0	111,181
Fund balances, beginning of year	<u>253,599</u>	<u>0</u>	<u>253,599</u>
Total Fund balances, beginning of year	<u>253,599</u>	<u>0</u>	<u>253,599</u>
Fund balance, end of period	<u>364,780</u>	<u>0</u>	<u>364,780</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 8/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	3,447	0	3,447
Total Investment income	3,447	0	3,447
Total Revenues:	3,447	0	3,447
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	323	371	48
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	15,892	15,000	(892)
MOWING & LANDSCAPE MAINTENANCE	24,454	31,724	7,270
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	21,735	21,906	171
Total Physical Environment	70,404	89,001	18,597
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	2,988	10,000	7,012
Other	0	0	0
Total Capital outlay	2,988	10,000	7,012
Total Expenditures:	73,392	99,001	25,609
Excess (deficiency) of revenues over expenditures	(69,944)	(99,001)	29,057
Other financing sources (uses):			
Transfers out	(2,094)	(3,404)	1,310
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	33,867	46,442	(12,575)
Other	40,483	55,963	(15,480)
Total Capital contributions from landowners	74,350	102,405	(28,055)
Total Other financing sources (uses):	72,256	99,001	(26,745)
Net change in fund balance	2,312	0	2,312
Fund balances, beginning of year	115,610	0	115,610
Total Fund balances, beginning of year	115,610	0	115,610

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 8/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	117,922	0	117,922

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 8/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	23,394	0	23,394
Miscellaneous	<u>532,762</u>	<u>0</u>	<u>532,762</u>
Total Revenues:	<u>556,155</u>	<u>0</u>	<u>556,155</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	218,203	0	(218,203)
LEGAL SERVICES	464	0	(464)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	83,042	0	(83,042)
Other	<u>73,552</u>	<u>0</u>	<u>(73,552)</u>
Total Physical Environment	375,261	0	(375,261)
Capital outlay			
MACHINERY & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>375,261</u>	<u>0</u>	<u>(375,261)</u>
Excess (deficiency) of revenues over expenditures	<u>180,895</u>	<u>0</u>	<u>180,895</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(1,322)</u>	<u>0</u>	<u>(1,322)</u>
Total Other financing sources (uses):	<u>(1,322)</u>	<u>0</u>	<u>(1,322)</u>
Net change in fund balance	179,573	0	179,573
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>664,948</u>	<u>0</u>	<u>664,948</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 8/31/2024

(In Whole Numbers)

	Unit 2C	Unit 5	Unit 5A	Unit 16
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	43,307	48,603	69,713	15,742
Miscellaneous	-	-	-	-
Total Revenues:	43,307	48,603	69,713	15,742
Expenditures:				
Capital outlay	1,862,139	2,712,575	459,958	325,078
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	28,875	-
Total Expenditures:	1,862,139	2,712,575	488,833	325,078
Excess (deficiency) of revenues over expenditures	(1,818,832)	(2,663,972)	(419,119)	(309,336)
Other financing sources (uses):				
Transfers in	-	677,849	-	-
Transfers out	(34,920)	-	-	(7,104)
Capital contributions from landowners	-	-	-	-
Repayment to landowners	-	-	-	(99,635)
Promissory notes issued	-	-	3,000,000	-
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	(34,920)	677,849	3,000,000	(106,739)
Net change in fund balance	(1,853,752)	(1,986,123)	2,580,881	(416,075)
Fund balances, beginning of year	2,690,891	2,388,986	-	643,910
Fund balance, end of period	837,139	402,863	2,580,881	227,835

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 8/31/2024

(In Whole Numbers)

	Unit 18	Unit 21	Unit 25	Unit 29
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	14,056	7,028	647	1,908
Miscellaneous	-	-	-	-
Total Revenues:	14,056	7,028	647	1,908
Expenditures:				
Capital outlay	-	-	-	60,438
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	5,775	2,888	-	963
Total Expenditures:	5,775	2,888	-	61,400
Excess (deficiency) of revenues over expenditures	8,281	4,141	647	(59,492)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital contributions from landowners	-	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	600,000	300,000	-	100,000
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	600,000	300,000	-	100,000
Net change in fund balance	608,281	304,141	647	40,508
Fund balances, beginning of year	-	-	20,744	-
Fund balance, end of period	608,281	304,141	21,391	40,508

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 8/31/2024

(In Whole Numbers)

	Unit 53
Revenues:	
Intergovernmental revenues	-
Investment income	62,765
Miscellaneous	-
Total Revenues:	62,765
Expenditures:	
Capital outlay	980,876
Principal	-
Interest	-
Debt issuance costs	-
Total Expenditures:	980,876
Excess (deficiency) of revenues over expenditures	(918,111)
Other financing sources (uses):	
Transfers in	-
Transfers out	(7,737)
Capital contributions from landowners	-
Repayment to landowners	-
Promissory notes issued	-
Special assessment bond proceeds	-
Discount on special assessment bonds issued	-
Premium on special assessment bonds issued	-
Total Other financing sources (uses):	(7,737)
Net change in fund balance	(925,848)
Fund balances, beginning of year	1,879,037
Fund balance, end of period	953,189

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 8/31/2024

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	333,977	5,387,879	408,418	387,338
Intergovernmental revenues	-	-	-	-
Investment income	8,459	426,663	10,421	9,171
Miscellaneous	-	-	-	-
Total Revenues:	342,436	5,814,542	418,840	396,509
Expenditures:				
Principal	275,000	1,760,000	340,000	376,165
Interest	64,272	3,646,200	79,550	16,964
Debt issuance costs	-	1,410,579	-	-
Advance Refunding escrow agent	-	5,504,542	-	-
Other	3,315	53,679	4,039	3,835
Total Expenditures:	342,587	12,374,999	423,589	396,964
Excess (deficiency) of revenues over expenditures	(151)	(6,560,457)	(4,749)	(455)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	45,600,000	-	-
(Discount)/Premuim on refunded debt	-	2,035,562	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	(45,389,089)	-	-
Total Payment to refunded bonds escrow agent	-	(45,389,089)	-	-
Total Other financing sources (uses):	-	2,246,473	-	-
Net change in fund balance	(151)	(4,313,985)	(4,749)	(455)
Fund balances, beginning of year	45,597	8,270,602	55,827	23,585
Fund balance, end of period	45,446	3,956,618	51,078	23,130

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 8/31/2024

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 27B
Revenues:				
Non-ad valorem assessments	2,787,310	1,298,003	516,628	198,247
Intergovernmental revenues	-	-	-	-
Investment income	72,499	63,419	14,675	5,629
Miscellaneous	-	-	-	-
Total Revenues:	2,859,810	1,361,422	531,303	203,876
Expenditures:				
Principal	2,519,096	1,095,000	510,000	185,000
Interest	311,767	251,675	64,588	36,716
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	27,689	12,890	5,120	1,973
Total Expenditures:	2,858,552	1,359,565	579,708	223,689
Excess (deficiency) of revenues over expenditures	1,258	1,857	(48,404)	(19,813)
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	1,258	1,857	(48,404)	(19,813)
Fund balances, beginning of year	796,400	898,638	102,943	47,474
Fund balance, end of period	797,658	900,495	54,539	27,662

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 8/31/2024

(In Whole Numbers)

	Unit 43	Unit 44	Unit 45	Unit 46
Revenues:				
Non-ad valorem assessments	1,227,896	573,209	269,457	759,066
Intergovernmental revenues	-	-	-	-
Investment income	33,546	16,134	7,369	43,837
Miscellaneous	-	-	-	-
Total Revenues:	1,261,441	589,343	276,826	802,903
Expenditures:				
Principal	1,020,000	460,000	196,907	435,000
Interest	221,216	94,024	76,321	350,938
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	12,111	5,715	2,669	7,540
Total Expenditures:	1,253,327	559,739	275,897	793,477
Excess (deficiency) of revenues over expenditures	8,115	29,604	929	9,426
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	8,115	29,604	929	9,426
Fund balances, beginning of year	507,088	147,230	88,495	767,871
Fund balance, end of period	515,203	176,834	89,424	777,297

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 8/31/2024

(In Whole Numbers)

	Unit 53
Revenues:	
Non-ad valorem assessments	3,076,071
Intergovernmental revenues	-
Investment income	244,298
Miscellaneous	-
Total Revenues:	3,320,369
Expenditures:	
Principal	935,000
Interest	2,150,240
Debt issuance costs	-
Advance Refunding escrow agent	-
Other	30,499
Total Expenditures:	3,115,739
Excess (deficiency) of revenues over expenditures	204,630
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	204,630
Fund balances, beginning of year	4,826,031
Fund balance, end of period	5,030,661

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 8/31/2024

	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	29,871.30	0.00	29,871.30
Miscellaneous	48,925.57	0.00	48,925.57
Total Revenues:	78,796.87	0.00	78,796.87
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	2,121,523.26	2,529,714.00	408,190.74
ENGINEERING FEES	1,901.00	30,000.00	28,099.00
LEGAL SERVICES	99,838.45	100,000.00	161.55
IT Services	70,643.88	73,905.00	3,261.12
MOWING & LANDSCAPE MAINTENANCE	33,867.38	55,963.00	22,095.62
ELECTRICITY	15,985.51	29,380.00	13,394.49
INSURANCE-GENERAL	381,955.55	356,480.00	(25,475.55)
REPAIR & MAINT-BLDG	66,455.70	74,480.00	8,024.30
R & M - HVAC REPAIRS	47,179.20	50,000.00	2,820.80
PUBLIC INFORMATION	12,596.25	25,000.00	12,403.75
FUEL-VEHICLES	46,092.01	68,500.00	22,407.99
Other	1,188,803.88	1,573,757.00	384,953.12
Total Physical Environment	4,086,842.07	4,967,179.00	880,336.93
Capital outlay			
FURNITURE	0.00	0.00	0.00
Other	176,320.84	401,000.00	224,679.16
Total Capital outlay	176,320.84	401,000.00	224,679.16
Principal	18,658.98	18,659.00	0.02
Interest	1,765.16	1,765.00	(0.16)
Total Expenditures:	4,283,587.05	5,388,603.00	1,105,015.95
Excess (deficiency) of revenues over expenditures	(4,204,790.18)	(5,388,603.00)	1,183,812.82
 Other financing sources (uses):			
Transfers in	4,002,018.35	5,188,603.00	(1,186,584.65)
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):	4,027,687.16	5,188,603.00	(1,160,915.84)
Net change in fund balance	(177,103.02)	(200,000.00)	22,896.98
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	1,017,891.81	(200,000.00)	1,217,891.81

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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 Govt 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:

09/24/2023

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 09/24/2023

Maisee Jacobs

Legal Clerk

Kathleen Allen

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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, 2023 and Sept. 30, 2024. 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 10/25/2023, 11/15/2023, 12/13/2023, 01/24/2024, 02/28/2024, 03/27/2024, 04/24/2024, 05/22/2024, 06/26/2024, 07/24/2024, 08/28/2024 and 09/25/2024.

Possible Board of Supervisors or Committee meetings may also be held, on an as-needed basis, on the following dates: 10/11/2023, 01/10/2024, 02/14/2024, 03/13/2024, 04/10/2024, 05/08/2024, 06/12/2024, 07/10/2024, 08/14/2024 and 09/11/2024.

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
9218757 9/24/23