



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
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REGULAR MEETING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
March 27, 2024
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – February 28, 2024 Regular Meeting
- 5) Comments from the Public for Items not on the Agenda
- 6) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Unit No. 2C – Alton
 - i) Consider Seventh Amendment to Maintenance Agreement
 - ii) Consider Acceptance of Bill of Sale – Planned Community Development Buffer
 - b) Unit No. 23 – The Shores
Consider Purchase Order to Crocs, LLC
 - c) Unit No. 53 – Arden
Consider Ratification of First and Second Amendments to Indemnification & Hold Harmless Agreement
 - d) Payment Requests
- 7) **Regular Agenda**
 - a) Unit No. 5 – Henry Rolf
Consider Encumbrance Modification to Mock Roos & Associates, Inc.
Ask for Public Comment
 - b) Unit No. 14 – Eastpointe
Consider Purchase Order to Crocs, LLC
Ask for Public Comment
 - c) Unit No. 20 – Juno Isles
Consider Termination of Multi-Party Agreement (Tabled from 2/28 Meeting)
Ask for Public Comment

- d) Unit No. 43 – Mirasol
Consider Payment Request to WGI
Ask for Public Comment

8) Miscellaneous Reports:

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

9) Committee Report:

- a) Engineering Review Committee
Consider Committee Recommendation
Ask for Public Comment
- b) Legal Committee
Consider Committee Recommendation
Ask for Public Comment

9) Receive and File

10) Comments from the Board

11) Adjourn

Please note the following upcoming meetings:

April 24, 2024 – 8:00 a.m.- Regular Meeting

May 22, 2024 – 8:00 a.m.- Regular Meeting

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 02/28/24**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:00 a.m. on February 28, 2024, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

There were present Board Vice President L. Marc Cohn and Supervisors 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 Morgan; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Operations Manager-Aerators Jon Iles; Moises Ariza of Marcum LLP; Tyler Woolsey of Urban Design Studio; Tad Rowe and Paul Buri of Simmons & White, Inc.; John Csapo, Bobby Kraft, Brian Grove and Tyler Gaffney of Kolter; Ray Spear of The Grassroots Corporation; Leonard Hasner of PGA National (Unit 11); David Schindler and Thomas Laussermair of The Preserve at Juno Beach Homeowners Association (Unit 20); and Rita Feinman of BallenIsles Country Club (Unit 31).

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

Mr. Beatty reported that there is one addition to the Agenda which will be presented for Board consideration under the Engineer's Report.

4) APPROVAL OF MINUTES

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Minutes of the January 24, 2024 Regular Meeting.

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

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

6) CONSENT AGENDA

Mr. Cohn 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) Multi-Unit
Consider Purchase Orders to Glasgow Equipment Services, Inc. (5)
- b) Unit No. 2C – Alton
Consider Acceptance of Bill of Sale – Alton Road Extension & Beckman Terrace
- c) Unit No. 14 – Eastpointe
Consider Encumbrance Modifications to Ferreira Construction Company (2)
- d) Unit No. 16 – Palm Beach Park of Commerce
Consider Change Order to J.W. Cheatham, LLC (CO No. 4)
- e) Unit No. 20 – Juno Isles
 - i) Consider Authorization to Record Permit No. PER-20-070 – Lupton
 - ii) Consider Authorization to Record Permit No. PER-20-071 – Jackson
 - iii) Consider Authorization to Record Permit No. PER-20-072 – Hassett
- f) Unit No. 23 – The Shores
Consider Authorization to Record Permit No. PER-23-056 – Azzara

- g) Unit No. 24 – Ironhorse
Consider Purchase Order to Palmera Enterprises, LLC
- h) Unit No. 29 – North Fork Development
Consider Purchase Order to Crocs, LLC
- i) Unit No. 53 – Arden
Consider Change Order to Centerline Utilities, Inc. (CO No. 6)
- j) General
Consider Fiscal Year 2024/2025 Budget Calendar
- k) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

a) GENERAL

i) Consider Investment Policy Revisions

Ms. Roundtree stated that several months ago there was a change in the Florida Statutes requiring investment decisions be made solely on factors related to risk and return, rather than the recent focus on environmental, social and governance (ESG) investing. In order to remain compliant, Northern has written applicable language into the policy as well as addressing some additional housekeeping items to reflect current terminology. Ms. Roundtree noted that if the Board has no further questions, a motion was in order to approve the Investment Policy, as revised.

Mr. Cohn 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 revised Investment Policy, as presented.

Ms. Roundtree added that these initial changes are currently being made in order to remain in compliance, but additional revisions to the Investment Policy will be presented to the Budget, Banking and Audit Committee for future consideration.

ii) Consider Acceptance of Annual Financial Report for the Fiscal Year Ended September 30 2023 – Marcum, LLP

Before presenting the Annual Financial Report, Ms. Roundtree advised the Board that internal controls is one of the items that the Auditor checks in preparing this report. She explained how one of Northern’s internal controls, the positive pay process, recently identified and successfully thwarted a washed check fraud attempt, so Northern bore no risk.

Ms. Roundtree then introduced Moises Ariza of Marcum LLP, the Board’s auditors, to present his findings.

Mr. Ariza addressed the Board and explained that Marcum’s team prepares the Auditor’s Opinion on the financial statement, noting that the remainder of the document is prepared by Management which, for audit purposes, is Northern’s Finance Department. The Board Members each had a copy of the Annual Financial Report for the fiscal year ended September 30, 2023, in front of them to follow along as Mr. Ariza briefly reviewed the document with emphasis on Management’s responsibility, the Auditor’s responsibility, the Auditor’s Opinion, some of the financial highlights and the Communication Letter. He reported that it was a clean, Unmodified Opinion and there were no adverse Management Letter comments.

Mr. Ariza stated that the Communication Letter summarizes the Auditor’s processes. He explained that there were no difficulties in performing the audit and no disagreements with Management. He thanked and commended Northern’s Finance Department for their efficiency and assistance throughout the process.

Mr. LaMotte asked how Northern compares to our peers, and Mr. Ariza explained the process a bit further, noting that there is no true ranking. He confirmed that Northern had no negative indicators to report.

Mr. Ariza advised the Board that if they have any further questions, they may contact him at any time.

Ms. Roundtree stated that if the Board has no further questions, a motion was in order to accept the Annual Financial Report for Fiscal Year Ending September 30, 2023.

There were no comments from the public with respect to this item.

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed accepting the Annual Financial Report for Fiscal Year Ending September 30, 2023, as presented.

iii) Consider Engagement Letter with Public Resources Advisory Group for Municipal Advisor Services

Ms. Roundtree stated that the three important consultants involved in Northern's bond issues are the Bond Counsel, the Underwriter and the Financial/Municipal Advisor who acts on behalf of the District to make sure the Underwriter prices appropriately. She explained that Clark Bennett was Northern's Municipal Advisor for many years. She further explained that he retired some time ago and Northern briefly entered into an agreement with another gentleman who has since moved on, noting that Mr. Raymond helped out on the last couple of loans. Ms. Roundtree stated that with the potential refunding coming up in Unit 2C and a potential bond issue for a future Unit of Development which will be discussed later in the meeting, it is advisable that Northern retains a Financial Advisor. She reported that Natalie Sidor, who used to work with Raymond James, one of Northern's underwriters, now works with Public Resources Advisory Group (PRAG), a Financial Advisor registered as a Municipal Advisor. Ms. Roundtree noted that Ms. Sidor was with Raymond James in 2014 when Northern issued the bonds in Unit 2C, so she is very familiar with Northern and this issue particularly.

Ms. Roundtree stated that Peace River Manasota Regional Water Supply Authority (the Authority) recently issued a Request for Proposals for Financial Advisor Services and subsequently entered into an agreement with PRAG. Staff has determined that a "piggybacking agreement" using the Authority's agreement with PRAG would be the most efficient way to engage a Financial Advisor. She stated that

Northern has received and Mr. Edwards has reviewed an Engagement Letter from PRAG as well as a copy of the relevant Financial Advisor Agreement for the Authority.

Ms. Roundtree stated that if the Board has no further questions, a motion was in order to approve the Engagement Letter.

Mr. Cohn 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 Engagement Letter with Public Resources Advisory Group for Financial Advisor Services.

iv) Consider Designation of Project Engineer for Proposed Future Unit of Development - Simmons & White

Mr. Beatty stated that representatives of Kolter Homes, the developer of Unit 2C, Alton, met with Staff last month to discuss the possibility of a proposed new Unit of Development on a parcel of property located next to Unit 53, Arden. He stated that prior to consideration of their request to designate Simmons & White as their Project Engineer, Tyler Woolsey of Urban Design Studio is in attendance to give a brief presentation of the proposed development.

Prior to Mr. Woolsey's presentation, John Csapo of The Kolter Group (Kolter) briefly addressed the Board to explain that Kolter would like to give a brief presentation and ask that the Board approve the designation of Simmons & White as Project Engineer for the future Unit of Development, noting that they are working with Staff with regard to the Unit formation. He reported that the project is 446 acres immediately east of the Arden project, explaining that they anticipate the Land Use Amendment will be adopted by the Board of County Commissioners on May 1, 2024.

Mr. Woolsey introduced himself and gave a brief PowerPoint presentation to the Board reviewing the location, unit map and conceptual master plan which is currently in process with Palm Beach County. He explained that the project is just over 446 acres with a proposed 534 homes comprised of 480 single-family homes as well as a 54-unit townhouse pod which will be allocated as workforce housing. Mr.

Woolsey reported that the project also includes an 8.96 acre civic pod which will be dedicated to Palm Beach County for a proposed fire station and library and an 8 acre commercial pod split between retail and office space.

Mr. Woolsey concluded the presentation by noting that they expect the County approval process to be finalized soon with the Planning & Zoning Commission Meeting on April 4, 2024, and the Board of County Commissioners Meeting on May 1, 2024.

Mr. Beatty stated a motion was in order to designate Simmons & White as the Project Engineer for this potential new Unit of Development.

There were no comments from the public with respect to this item.

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the designation of Simmons & White as Project Engineer for this potential new Unit of Development.

**b) UNIT OF DEVELOPMENT NO. 9B – ABACOA II
Consider Purchase Order to WGI, Inc.**

Mr. Beatty explained that Northern contracted with WGI, Inc. to provide a study for the preserve structures within Abacoa, since many of them were built over 20 years ago and need attention. He then displayed photos of Wooden Structure 2 which was identified during the inspection as one beyond repair and in need of immediate replacement. He stated that Northern Staff requested a proposal from WGI to prepare all construction documents and specifications for the purpose of replacing the entire structure.

Prior to consideration of the Purchase Order to WGI, Inc., Mr. LaMotte recused himself from the vote, having previously filled out a Form 8B on matters involving this company.

There were no comments from the public with respect to this item.

A **motion** was made by Ms. Baker seconded by Mr. Block and passed by the voting members approving the referenced Purchase Order No. 24-334 to WGI, Inc. in the amount of \$31,630.00.

**c) UNIT OF DEVELOPMENT NO. 11 – PGA NATIONAL
Consider Cancellation of Recorded Permit No. PER-11-471 – Forster**

Mr. Beatty stated that when Northern issues permits for residential construction, those permits are recorded. He reported that this particular permittee has decided not to move forward with the work, so this document cancels the recordation.

There were no comments from the public with respect to this item.

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the execution and recording of the subject Notice of Cancellation.

d) UNIT OF DEVELOPMENT NO. 16 – PALM BEACH PARK OF COMMERCE

i) Consider Acceptance of Bill of Sale and Drainage Easement and Approval of Partial Release of Easement

Ms. Leser explained that there are two items in Unit 16 for consideration and she displayed an aerial depicting the subject areas. She stated that this first item is associated with a Developer within the Palm Beach Park of Commerce whose site plan involved putting a building in an area where Northern has drainage. She explained that they had requested approval to relocate that drainage. The Developer and Northern subsequently entered into an Exchange Agreement in order to allow for the requested relocation. She reported that the Developer has satisfied the requirements of the Exchange Agreement, the facilities have been certified, and the Drainage Easement sketch and description has been reviewed and verified, so a motion is in order to accept the Bill of Sale for the new improvements, accept the Drainage Easement and approve the Partial Release of Easement.

Mr. Cohn 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 accepting the Bill of Sale and Drainage Easement and approval of the Partial Release of Easement as set out by the Exchange Agreement.

ii) Consider Acceptance of Water Management Maintenance Easement

Ms. Leser stated that this item is also associated with a request for a permit to develop within the Palm Beach Park of Commerce. She explained that, as part of the permit review, Northern has requested a Water Management Maintenance Easement along their property boundary allowing legal access for Northern to maintain the adjacent drainage ditch and Canal Tract 1. She added that there are no fiscal impacts and Staff recommends acceptance of the Water Management Maintenance Easement.

There were no comments from the public with respect to this item.

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed accepting the Water Management Maintenance Easement.

**e) UNIT OF DEVELOPMENT NO. 20 – JUNO ISLES
Consider Termination of Multi-Party Agreement**

Mr. Beatty began by stating that he recently received correspondence regarding the next item from The Preserve at Juno Beach Homeowners Association (HOA or The Preserve) which he passed out to the Board. He explained that Northern entered into a Multi-Party Maintenance Agreement in 2014 for an exfiltration trench within the Juno Isles preserve project, which is located just to the north of Juno Isles. He further explained that the intent of the Agreement was to provide maintenance services for the exfiltration trench, essentially a large drain field which was necessary to provide adequate storage volume for the development. Mr. Beatty advised that the South Florida Water Management District requires that exfiltration systems that are for quantity must be maintained by a government entity and since the Town of Juno Beach did not have the ability to do so at that time, Northern was asked to enter into the Multi-Party Agreement to assist the other parties. Once the developer completed the construction, the HOA became the third party to the Agreement via an Assignment and Assumption Agreement.

Mr. Beatty stated that sometime last year, Northern determined that it would be much easier to provide improved maintenance services to a nearby lake if the HOA granted Northern an easement over a

small strip of property, allowing Northern's contractor access to the lake. He reported that several discussions with the HOA went quite well until Northern held a design meeting on-site and the group was approached by a resident who voiced their displeasure to Northern Staff and also reported their concerns to the HOA. As a result, without being able to present plans for the lake access, the HOA denied Northern's request. Mr. Beatty noted that members of the HOA were in attendance at the meeting. He displayed a photo of an area similar to the proposed design, noting that it would have been minimal in nature and not pose an impact other than providing maintenance access once or twice a month.

Mr. Beatty stated in reviewing the Agreement, he sees no need for Northern to continue providing the exfiltration trench maintenance services, indicating that the Town of Juno Beach, with the cooperation of the HOA, can enter into a contract with a private contractor which will offer them better control over what they need and who may access the property. He explained that Staff is recommending the Board exercise the Termination Clause which, upon serving official Notice, will begin a 180-day window in which the parties may work on the transition of services or, if they choose, a possible solution with Northern.

Mr. Block asked if Northern is trying to get access for a boat, and Mr. Beatty advised that the contractor uses a small Carolina Skiff, explaining that the chemicals used are the same as those used on lawns in the neighborhood. Mr. Block asked how the contractor currently accesses the lake, and Mr. Beatty advised that it has been difficult and they have had to ask residents for access over private property, noting that the proposed access would be easier and much more efficient.

Mr. Cohn called for any comments from the public and a resident rose to address the Board.

David Schindler, Treasurer of the HOA, introduced himself.

Mr. Edwards, in his capacity as Sergeant-at-Arms, informed Mr. Schindler that he is allowed three minutes to speak and, if he has any questions, they should be addressed to Mr. Cohn, as Chair.

Mr. Schindler explained that the HOA was surprised to hear about this action and directed the Board to the bottom of their letter explaining that they wish to initiate the Dispute Resolution Process, as noted in

the Agreement, which allows for all administrative actions to cease in order to allow time to talk before cancellation of the Agreement. He stated that a meeting between the parties has already been scheduled for Friday, March 1, 2024, at the Town of Juno Beach. He reiterated that the HOA is asking for a stay of any action until they have an opportunity to meet, as per the Agreement and as quoted in the request letter from the HOA. He thanked the Board and said he would take any questions.

Ms. Baker asked if the 180-day window, which begins with the Notice of Termination, would allow adequate time for these discussions, and Mr. Schindler states that he has no idea, so they are asking for the stay.

Ms. Baker asked for confirmation of her understanding that if the Board took action today, there would be a 180-day/six-month window in which to have these discussions or this item could be tabled until after the discussion, and Staff advised affirmatively.

Mr. Schindler reiterated that the Agreement allows for a stay of administrative action which is what the HOA is requesting at this time.

Mr. Edwards explained that he disagreed with the HOA's interpretation of the provision of the Agreement being used to seek a stay of administrative action, adding that the provision relates to a Notice of Dispute and there is no dispute stated in the HOA's letter and there is no dispute taking place. He stated that Northern is simply exercising its right within the Agreement to provide its Notice of Intent to terminate the Agreement with or without cause. In addition, he added that there is no indication of a dispute in the HOA letter. Mr. Edwards stated that it is his opinion that this is not an administrative action covered under the stay provision of the Agreement and the Board may move forward. He noted that, as previously stated, there are 180 days within which to talk about anything dealing with the HOA's belief that there is a dispute, but it is important to start the running of the termination timeframe. He added that Northern will continue providing maintenance to the area during those 180 days and then will turnover any excess maintenance funds to the Town of Juno Beach, pursuant to the Agreement.

Mr. Edwards reiterated that it is his position that the Board may move forward with approval of the Notice of Intent, and if the HOA wants to continue its position that this is a dispute, they have legal options available to them. Mr. Edwards stated his belief that the HOA letter is irrelevant in this action and offered Mr. Schindler an opportunity to rebut his comments.

Mr. Schindler stated the HOA opinion that it is very early in the discussion of this issue for the 180 days to run as a result of the misunderstanding between the HOA and Northern. He added that the HOA Board initially gave Northern permission to do the study on the access to the lakes. He stated that the Preserve is not within Northern's jurisdiction and has no use of those lakes at all with the exception of stormwater outfall and he questioned why Northern is not able to find some other access point within Juno Isles. Mr. Schindler explained that The Preserve's residents are concerned about the look and feel of the community and the chemicals being used. He stated that the HOA is simply asking for more time before the dissolution of the Agreement takes place.

Mr. Beatty stated that there is a benefit to The Preserve for the lake system, noting that they discharge into Northern's lake system and, if the Developer had not been able to connect to the lake system, they would not have been able to develop the site. He added that the HOA pays an annual assessment for outfall to the lake system and a separate annual assessment for maintenance of the exfiltration system. He noted that the assessment for the outfall connection would continue and, if no solution is reached, the Town and HOA would enter into an agreement with a private contractor for the exfiltration system.

A general discussion followed with regard to the co-mingling of the issues, the four corners of this Agreement, the conflict with the interpretation of the stay provision and the lack of notice with regard to the termination issue.

Mr. Block summarized his understanding that Staff believes any negotiations can take place within the 180-day window allowed prior to termination and the HOA would rather not have the 180-day window begin, so the Board is being asked to decide whether or not to allow the 180-day time clock to start.

Mr. LaMotte asked how long Staff and the HOA have been discussing this issue and Mr. Beatty advised that work on the study began approximately last summer and Northern unfortunately was not afforded the opportunity to present the proposal before receiving a denial from the HOA.

Mr. Schindler explained that he and the HOA President were walking in the community and happened upon the people conducting the study who explained that they were looking to put in a boat ramp to keep the chemical balance in the lakes. He stated that no official notice had been given and no progress reports had been given aside from some conversations with Mr. Roundtree. He explained that once homeowners found out about it, they were incensed.

Ms. Baker left the meeting at 8:56 a.m. Mr. Cohn acknowledged her departure and confirmed that there is still a quorum.

Mr. Edwards acknowledged that Mr. Schindler has far exceeded the initial three minutes granted for public comment.

Ms. Leser stated that she and Mr. Roundtree met with the HOA quite some time ago and then engaged a survey company approximately six to eight months ago. She further stated that prior to the surveying company visiting the site, the HOA was notified of that visit. She believes it was probably the same people on-site to pick up information and they were accosted by a resident regarding their purpose for being there.

Mr. Beatty asked the HOA representatives if they believe the HOA would approve a design similar to the one he displayed on screen and the HOA President stated that they would have to put it to a vote.

There were no additional comments from the public with respect to this item.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed tabling this item for one month to allow time for discussion among the parties.

Due to technical difficulties, the Committee Reports item was addressed prior to Miscellaneous Reports.

9) COMMITTEE REPORTS

a) LEGAL COMMITTEE

i) Consider Committee Recommendation

Mr. Edwards reported the Legal Committee was scheduled to meet on February 21, 2024, but due to a lack of quorum, the absent Committee Member was reached via Zoom and a workshop legal meeting took place instead. He stated that Ms. Roundtree will report on the discussion; however, there will be no formal Committee recommendation presented.

Ms. Roundtree explained that Mr. Raymond has now retired and it is in order to appoint a new Bond Counsel. She stated that a general discussion took place for the purpose of discussing how to proceed with the process of filling Northern's Bond Counsel vacancy, whether it be a full Request for Proposals process or to have the Staff, Consultants or Mr. Raymond provide some possible recommendations for consideration. She noted that Mr. Raymond has offered to help the Committee and the Board to come up with some names and to explain the difference between a Bond Counsel and a Disclosure Counsel. Ms. Roundtree explained that Mr. Raymond was serving in both capacities, but these positions can be separated to two different attorneys or possibly one firm acting as both, and she briefly explained the difference between the two positions.

Ms. Roundtree stated that, after discussion with the Committee Members, Staff is recommending that the Board authorize Mr. Raymond's attendance at the next Legal Committee Meeting on March 21, 2024, to advise the Committee on the difference between the Bond Counsel and Disclosure Counsel and provide some recommendations as to who he feels it would be appropriate to interview, noting that a motion would be in order.

Mr. Cohn asked about consolidation versus separation and Ms. Roundtree advised that Mr. Raymond can explain the options and give some guidance to the Committee regarding two separate firms or one firm serving in both capacities.

Ms. Roundtree explained that since Mr. Raymond is now fully retired and has no ties to any firm, he is willing to offer guidance.

There were no comments from the public with respect to this item.

A **motion** was made by Mr. Block, seconded by Mr. LaMotte and unanimously passed authorizing Mr. Raymond to make a presentation at the Legal Committee Meeting on March 21, 2024, in order to consider his recommendations for filling the Bond Counsel/Disclosure Counsel vacancies.

8) MISCELLANEOUS REPORTS

a) ENGINEER

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

Unit No. 2C - Alton: Ms. Leser stated that the Board approved a Bill of Sale to the City of Palm Beach Gardens for Beckman Terrace and the Alton Road extension on the Consent Agenda, noting that they are the last two roads in Alton to be turned over to the City. She explained that the neighborhood roads owned by Northern are complete with the exception of Parcel D, which should be completed soon.

Mr. LaMotte asked if Northern has any maintenance responsibilities in Artistry, and Ms. Leser advised that Northern maintains the lake interconnect pipes and the control structure.

Unit No. 5A – Henry Rolf: Ms. Leser briefly reviewed the areas served by this pipe project, noting that most of the Phase 1 and 2 work is now complete. She explained that Phase 3, the rehabilitation of the 96” corrugated metal pipe (CMP) within the golf course, was not initially awarded due to a lack of funding, but the Resilient Florida Grant was awarded shortly thereafter. She showed accompanying photos of the site and reported on the progress, noting that the sliplining under Jog Road is now complete and two of the three structures between Vista Parkway South and Vista Parkway are now complete.

Ms. Leser then reported on an issue with a masonry plug collapsing within the 96” CMP causing further damage to the pipe and displayed related photos. As a result of this emergency situation, Northern is no longer able to move forward with the Phase 3 work as initially planned. She explained that with rainy season approaching, Staff requested Mock Roos design new plans for the rehabilitation of this pipe, noting that it is now a remove and replace project due to the condition of the pipe. She further explained the urgency for ordering materials required to complete the work.

Ms. Leser reported that Johnson-Davis, the contractor currently on-site completing Phase 1 and 2, has provided a proposal to complete this Phase 3 work. She and Mock Roos have reviewed and approved this proposal in the amount of \$884,740.00, which includes a deduction of \$49,000 for pipe cleaning and inspection which is no longer needed. The contractor has also asked for some additional time as more golf course restoration will be required with this repair method. She stated that because Northern has a grant for this project and Phase 3 was to be included in the grant, Staff has reached out to the Grant Administrator to explain the emergency situation requiring the changes in Phase 3, and an extra week is being allowed for them to respond.

Mr. Cohn asked if Staff is now considering this to be an emergency need, and Ms. Roundtree explained that as part of Northern’s Purchasing Policy, there is an emergency services purchase allowance which Mr. Beatty can use to authorize Purchase Orders as needed to be ratified by the Board at their next Regular Meeting. In this case, there is enough time to speak to the Board in order to request Board approval.

Mr. Edwards stated that Northern is required to obtain written approval from the Grant Administrator in order to have the work covered for reimbursement by the grant. He is recommending that the Board approve the Change Order authorization to be issued by Mr. Beatty conditioned upon waiting five business days for approval from the Grant Administrator.

Mr. Beatty added that, in the event that the approval is not received within the time allowed, Northern will need to proceed with the required repair.

Ms. Roundtree explained the financing of the project in more detail and how it relates to the grant.

Mr. LaMotte asked if the Grant Administrator has been contacted and Ms. Roundtree stated that she sent the information that prior evening. Ms. Leser added that she recently had a scheduled meeting with the field agent on-site and she showed him this particular area at that time.

Mr. Edwards stated that the motion would be to recommend issuance of the Change Order after five business days.

There were no comments from the public with respect to this item.

A **motion** was made by Mr. Block, seconded by Mr. LaMotte and unanimously passed approving issuance of the Change Order to Johnson-Davis after five business days, as presented.

Unit No. 16 – Palm Beach Park of Commerce: Ms. Leser stated that the Venture Way project is being wrapped up and should be complete within the next 45 days or so.

Unit No. 43 – Mirasol: Ms. Leser reported that Northern executed a contract with CJ Contracting a couple of months ago, the Notice to Proceed was issued February 5th, and a pre-construction meeting will take place on-site next week. She stated that substantial completion is scheduled for May.

Unit No. 53 – Arden: Ms. Leser stated that the last few parcels being completed are D-Southeast, D-Southwest and I-North which are all in the current contract. D-Northeast, D-Northwest and H-North remain to be completed and Lennar provided a Hold Harmless Agreement last month to begin public improvement work in H-North to be directly turned over to Palm Beach County Water Utilities. She added that she has recently received another request for similar smaller phase work in D-Northeast, which has yet to be approved. She then showed before and after project photos, noting where the proposed Unit 54 property is located.

Mr. Edwards asked to explain about the request from Lennar that Ms. Leser recently received in more detail. He stated that the new request is different in one respect than the previous request that the Board approved and for which Lennar provided the indemnification. He explained that the new request

would include Lennar constructing works for Northern, instead of turning them over to other entities, so the question to the Board is if they want to allow that and, if approved, he can provide an Amendment to the Indemnification and Hold Harmless Agreement. He then stated that he is not aware of the timing and is not sure if Lennar can wait a month, so he is asking that the Board authorize that the Indemnification Agreement be expanded in scope to allow for those additional improvements.

Mr. Edwards requested a motion to authorize the expansion of the Indemnification Agreement from Lennar, in order to accelerate the process.

Mr. Cohn asked if Lennar would require compensation for providing the improvements, and Ms. Leser responded that the improvements would be donated to both Palm Beach County Water Utilities and to Northern. She added that this specifically would be to include the Phase 1 portion of Pod D-Northeast.

Mr. Block noted that this item was not included in the Board packet and asked why the Board is being asked to make a motion to approve something without having adequate time to review the related material.

Mr. Edwards stated that it was brought in as a somewhat urgent matter in order for Lennar to sell these lots and the only reason the request is being brought to the Board now is because it is an expansion of an existing Agreement which will allow Northern's President to sign an Amendment in advance of the next meeting.

Mr. Block clarified that the urgency is on Lennar's part and expressed his concerns that there are now only three of five Board Members in attendance to vote on an item with no advance background information provided.

Ms. Leser stated that this Pod was anticipated, approved and permitted and, similar to H-North in which Lennar asked to move forward with building some of the infrastructure without reimbursement that would have been a part of the public bid and Plan of Improvements to be turned over to Palm Beach County Water Utilities. She further explained that Mr. Edwards created the Agreement to protect Northern and

make sure Lennar does what it says it will do, noting that this is a very similar situation with the only difference being that there is some drainage included in this Pod that would be turned over to Northern. Ms. Leser stated that the item can be pushed to next month, if needed.

Mr. Block thanked Ms. Leser for the explanation and asked that, as a rule, Staff and Consultants provide backup information of items of this weight in advance, even if it is by separate email, if added after the Board packet has been completed.

Mr. Edwards stated that he is fine with that request, but confirmed that there will be occasions where something is noted as an addition or deletion to the agenda at the start of a meeting.

There were no comments from the public with respect to this item.

A **motion** was made by Mr. Block, seconded by Mr. LaMotte and unanimously passed approving to expand the Indemnification and Hold Harmless Agreement approved in January to allow for the additional work in Pod D-Northeast.

b) ATTORNEY

Mr. Edwards had nothing further to report.

c) EXECUTIVE DIRECTOR

Mr. Beatty stated that the Public and Community Relations Report was included in the Board materials for review.

10) RECEIVE AND FILE

The following items were presented to be received and filed:

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

copies of which are contained in Northern's records.

11) COMMENTS FROM THE BOARD

There were no additional comments from the Board.

12) ADJOURN

A **motion** was made by Mr. Block, 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



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: March 27, 2024

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

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

RE: Unit of Development No. 2C – Alton
Consider Seventh Amendment to Maintenance Agreement between
Northern Palm Beach County Improvement District

Background

Northern's Board of Supervisors approved a Maintenance Agreement with the Alton Property Owners Association at the April 2015 Board Meeting. The Agreement allows the Association to maintain certain Northern infrastructure. Exhibits to the Agreement identify the specific improvements to be maintained. In consideration, Northern agrees not to levy assessments for the maintenance of these improvements carried out by the Association. As additional improvements are completed, they are incorporated into the Agreement by amendment. This Seventh Amendment incorporates the maintenance of the neighborhood roadways in Alton Neighborhood 3 (Parcel E) and Neighborhood 4 (Parcel F).

Fiscal Impact

Alton Property Owners Association will be responsible for these maintenance activities and Northern assessments will not include the cost of this maintenance.

Recommendation

Northern Staff and General Counsel recommend approval of this Seventh Amendment to the Maintenance Agreement.

**SEVENTH AMENDMENT
TO
MAINTENANCE AGREEMENT
BETWEEN
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
AND
ALTON PROPERTY OWNERS ASSOCIATION INC.
{Unit of Development No. 2C}**

This Seventh Amendment (the “Seventh Amendment”) shall take effect on 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, (herein referred to as “District”) with offices located at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, and the Alton Property Owners Association, Inc., a Florida not-for-profit corporation, (herein referred to as the “Association”) with offices located at 105 NE 1st Street, Delray Beach, Florida 33444. Said two entities may also be referred to herein individually as a “Party” and collectively as the “Parties”.

RECITALS:

WHEREAS, on May 13, 2015, the Parties entered into a Maintenance Agreement (the “Maintenance Agreement”); and

WHEREAS, on August 28, 2015, the Parties entered into a First Amendment to the Maintenance Agreement, (the “First Amendment”); and

WHEREAS, on January 25, 2017, the Parties entered into a Second Amendment to the Maintenance Agreement, (the “Second Amendment”); and

WHEREAS, on July 24, 2019, the Parties entered into a Third Amendment to the Maintenance Agreement, (the “Third Amendment”); and

WHEREAS, on June 3, 2020, the Parties entered into a Fourth Amendment to the Maintenance Agreement, (the “Fourth Amendment”); and

WHEREAS, on June 24, 2020, the Parties entered into a Fifth Amendment to the Maintenance Agreement, (the “Fifth Amendment”); and

WHEREAS, on October 1, 2023, the Parties entered into a Sixth Amendment to the Maintenance Agreement (the “Sixth Amendment”); and

WHEREAS, the Parties desire to further amend the Maintenance Agreement, as previously amended, in accordance with and subject to the agreements and understandings set forth herein.

NOW, THEREFORE, for and in consideration of the mutual benefits, understandings, covenants and conditions set forth herein, the Parties covenant and agree with each other as follows:

SECTION 1. RECITALS. The above recitals are true and correct to the best of the knowledge the Parties hereto and are incorporated here and made a part hereof.

SECTION 2. **AMENDMENTS**. The following amendments are hereby incorporated into and made a part of the Maintenance Agreement:

(A) Exhibits “B” and “C” to the Maintenance Agreement, as previously amended, are hereby further amended, supplemented and restated in their entirety in accordance with and pursuant to the attached and titled Seventh Amendment Revised Exhibits “B” and “C”.

(B) Despite any language herein that might or could be construed to the contrary, nothing contained in the Maintenance Agreement, as herein or as previously amended and supplemented, shall prohibit or prevent the District from implementing the provision of maintenance, remedial actions or removal of any one or more of the Improvements.

SECTION 3. **REAFFIRMATION**. Except as otherwise herein amended, supplemented and restated, the terms, provisions and conditions of the Maintenance Agreement, as previously amended, shall continue in full force and effect.

SECTION 4. **COUNTERPARTS**. This Seventh 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.

SECTION 5. **CONSTRUCTION**. The Parties acknowledge that each has shared equally in the drafting and construction of this Seventh Amendment and accordingly, no mediator, arbitrator, hearing officer or court construing this Seventh Amendment shall construe it more strictly against one Party than the other and every covenant, term and provision of this Seventh Amendment shall be construed simply according to its fair meaning.

Executed by District this ____ day of _____, 2024.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

Attest: _____
Print: _____
Title: Assistant Secretary

By: _____
Print: Matthew J. Boykin
Title: President

Executed by Association this ____ day of _____, 2024.

[CORPORATE SEAL]

ALTON PROPERTY OWNERS ASSOCIATION,
INC.

Attest: _____
Print: _____
Title: _____

By: _____
Print: _____
Title: President

(SEVENTH AMENDMENT)

REVISED EXHIBIT “B”
LIST OF IMPROVEMENTS

The Improvements which are the subject of this Agreement are identified as follows:

1. Surface Water Management System:

Includes littoral zone plantings, and all other improvements within platted water management tracts and lake management tracts dedicated to Northern at or above the control elevation of 13.00' NGVD for tracts located on the east side of I-95 and at or above the control elevation of 13.50' NGVD for tracts located in the west side of I-95. Improvements shall include, but not be limited to, landscape, irrigation, pedestrian pathways, lighting, seating areas, and any decorative improvements.

2. Roadway Improvements:

All decorative pavers, landscaping, irrigation, street lighting, landscape lighting, pedestrian pathways, signage roadway, signage walls, decorative walls, transit facilities, seating areas and any other decorative features located within any publically dedicated road right-of-ways for Alton Road, Beckman Terrace, Grandiflora Road, Pasteur Blvd, Faulkner Terrace, Faraday Way, Hobbes Way, Franklin Place, Edison Place, Dickens Terrace, Curie Place, Celsius Way, Blake Terrace, Machiavelli Way, Atticus Terrace, Bernoulli Way, Mendel Lane, Dumont Road, Watt Terrace and Sagan Lane.

Provided, however, once any part of one or more of the above referenced roadways receives its final lift of asphalt and the roadway surface, striping, signage, curbs and, if applicable, roadway drainage works that are located within said part of the roadway (the “Roadway Improvements”) have been conveyed to and accepted by the City of Palm Beach Gardens, then upon the Associations receipt of proof of such conveyance and acceptance, the provisions and obligations of this Agreement shall no longer be applicable to such conveyed and accepted Roadway Improvements.

3. Parkway Buffer Tracts or Easement; Roadway Buffer Tracts or Easement; PCD Buffer Tracts or Easements:

All decorative pavers, landscaping, irrigation, street lighting, landscape lighting, pedestrian pathways, signage walls, decorative walls, transit facilities, seating areas and any other decorative features located within any platted tract dedicated to or easement granted in favor of Northern for purposes as a parkway buffer tracts or easement; roadway buffer tracts or easement; PCD buffer tracts or easements.

4. Donald Ross Road and Hood Road Landscape Improvements:

All decorative pavers, landscaping, irrigation, pathway lighting, landscape lighting, pedestrian

pathways, decorative walls, seating areas and any other decorative features located within and permitted for approval to Northern by Palm Beach County in conjunction with the development of Alton PCD.

5. Buffer Wall Tracts adjacent to I-95 and The Florida Turnpike:

All sound attenuation wall structures and associated landscaping improvements.

6. Alton Park located within Parcel P as designated in Plat Book 125, Pages 60 through 65, inclusive, of the Public Records of Palm Beach County, Florida:

All improvements of the nature or type described in above paragraphs 1 through 4, inclusive that are located within Alton Park. In addition thereto all park monument signs; landscape, irrigation, area lighting and associated electrical services, drinking fountains; handicap ramps; artificial turf; rubber mulch; vegetative material mulch; playfields, sod, and stormwater drainage, playground equipment sets (including but not limited to all associated equipment and playground picket fencing ...); outdoor physical fitness stations (including but not limited to physical fitness equipment...); shade structures; rest area, benches, large and small dog park areas and associated equipment (including but not limited to fencing, pet waste stations...); trash containers, bike racks and restroom facilities located on and within Alton Park as shown on the Cotleur & Hearing Landscape Architecture, LLC Alton Community Park Site Plan and Alton Community Park Landscape Plan dated 2/11/19 and the Thomas Engineering Group Alton Neighborhood Parcel F II- Alton Park Plan dated 2/11/19 and the E&C Engineers Inc. Alton Community Park Electrical Plans dated 2/12/19 and the Gardner Irrigation Design, Inc. Alton Community Park Irrigation Plans dated 11/2/18 and the Architectural Studios, Inc. Restroom/Mail Kiosk Building Plans Dated 1/17/19 (such improvements are herein referred to as the "Alton Park Improvements").

7. Prior to October 1, 2023, all Aerators/Fountains located within all District owned Water Management/Lake Tracts, including their related mechanical and electrical equipment.

Commencing October 1, 2023, the following listed Aerators/Fountains shall become the maintenance and operation obligation of the District but the Association shall continue to be responsible for the timely provision and full payment of their electrical power. Said listed Aerators/Fountains are as follows: Aer 2C-1, 2C-2, 2C-3, 2C-4, 2C-5, 2C-6, 2C-7, 2C-8, 2C-9, 2C-10, 2C-11, 2C-12, 2C-13, and 2C-14.

(SEVENTH AMENDMENT)

REVISED EXHIBIT "C"
MAINTENANCE SERVICES

The Maintenance Services to be provided shall be as follows:

1. For any landscape areas located within a platted Water Management Tracts, Roadway Buffer Tract, Parkway Buffer Tract, PCD Buffer Tract, Buffer Wall Tract and Public Roadway Tract dedicated to or having an easement in favor of Northern, including the publically dedicated and accepted road right-of-ways for Faulkner Terrace, Faraday Way, Hobbes Way, Franklin Place, Edison Place, Dickens Terrace, Curie Place, Celsius Way, Blake Terrace, Machiavelli Way, Atticus Terrace, Bernoulli Way, Mendel Lane, Dumont Road, Watt Terrace and Sagan Lane, the provision of fertilizer, mulch, edging, mowing, trimming, thinning, weeding and pesticide treatment services as may be necessary and appropriate for landscape Improvements, (including but not limited to trees, shrubs and ground cover) together with their replacement with comparable and suitable landscaping if diseased, dying or dead.
2. The provision for maintenance, repair and/or replacement for any street, pedestrian and landscape lighting located within the publically dedicated and accepted road right-of-ways for Faulkner Terrace, Faraday Way, Hobbes Way, Franklin Place, Edison Place, Dickens Terrace, Curie Place, Celsius Way, Blake Terrace, Machiavelli Way, Atticus Terrace, Bernoulli Way, Mendel Lane, Dumont Road, Watt Terrace and Sagan Lane, including but not limited to payment of all power company invoices for electrical service, replacement of light bulbs and other electrical system components.
3. The provision of maintenance, repair and/or replacement services for any landscape related irrigation system components, including but not limited to sprinkler heads, wiring and controllers, piping, valves, pump stations and to payment of all power company invoices for electrical service to pumps stations.
4. The provision of maintenance and repair, including repainting, for any decorative pavers, pedestrian pathways, signage walls, sound attenuation wall structures, decorative walls, transit facilities, seating areas and any other decorative features located within any publicly dedicated and District accepted road right-of-ways for Alton Road, Beckman Terrace, Grandiflora Road, Pasteur Blvd., Faulkner Terrace, Faraday Way, Hobbes Way, Franklin Place, Edison Place, Dickens Terrace, Curie Place, Celsius Way, Blake Terrace, Machiavelli Way, Atticus Terrace, Bernoulli Way, Mendel Lane, Dumont Road, Watt Terrace and Sagan Lane roadway buffer, parkway buffers, PCD buffers, buffer wall tracts and publically dedicated water management tracts.
5. The provision for aquatic maintenance, including littoral planting areas, together with their replacement with comparable and suitable landscaping if diseased, dying or dead located within any platted Water Management Tract including herbicide treatment services as may be necessary and appropriate.
6. The provision of repair of lake bank erosion that may occur over time and as deemed necessary by the District. When erosion occurs, it is the responsibility of the POA to repair any

and all erosion utilizing acceptable repair methods in accordance with the District's Engineering Standards Manual.

7. Any Alton Park Improvements of the nature or type described in above paragraphs 1 through 4 of this Revised Exhibit "C" shall receive the same type of maintenance as set forth in said paragraphs 1 through 4.

The hereinafter listed Alton Park Improvements shall receive the Maintenance Services as recommended by the Manufacturer or as noted below whichever is most frequent with repair/replacement as recommended by Manufacturer: Inspection Reports documenting completed inspections and maintenance activities shall be submitted to the District Quarterly/Annually as inspections are completed. Inspection Reports shall be combined for those improvements requiring more frequent inspections.

(a) Drinking fountains: Test Functionality Daily

(b) Handicap ramps: Annual Inspection

(c) Artificial turf: Quarterly Inspection of Joints and Edge Treatment

(d) Rubber mulch: Weekly Review of mulch thickness (special expansion under swings).

(e) Playfields: Quarterly review of turf quality & drainage.

(f) Playground equipment: Weekly Review of Equipment function by maintenance staff with quarterly review by National Recreation and Park Association Certified Playground Safety Inspector

(g) Physical fitness station areas and equipment: Weekly Review of Equipment function by maintenance staff with quarterly review by National Recreation and Park Association Certified Playground Safety Inspector

(h) Playground fencing and Dog Park Fencing: Weekly Review of Equipment function by maintenance staff with quarterly review by National Recreation and Park Association Certified Playground Safety Inspector

(i) Bike racks: Annual review for attachment and general condition

(j) Shade structures and facilities: Weekly Review of Equipment function by maintenance staff with quarterly review by National Recreation and Park Association Certified Playground Safety Inspector

(k) Rest areas and benches: Annual review for attachment and general condition

(l) Trash containers and Pet Waste Stations: Empty Daily and Annual review of general condition

(m) Dog park areas and associated equipment: Weekly Review of Equipment function with quarterly review by National Recreation and Park Association Certified Playground Safety

Inspector. Quarterly review of turf quality & drainage.

(n) Restroom facilities: Daily cleaning and general inspection of appurtenances. Annual inspection of roof and building structure.

8. Until October 1, 2023 all Aerators/Fountains and related mechanical and electrical equipment are to be maintained by a certified Otterbine representative in accordance with the manufacturers approved recommendation for maintenance procedures and as approved by the District. Service records are to be provided to the District on all Aerators/Fountains and related mechanical and electrical equipment on a quarterly basis.

Commencing October 1, 2023, the District shall be responsible for the provision of mechanical and electrical equipment, plus maintenance, for those listed Aerators/Fountains for which the District will assume such obligation pursuant to Revised Exhibit "B".

9. The provision of all personnel, equipment, materials and qualified subcontractors necessary in order to provide the above described Maintenance Services.

10. The provision of maintenance, repair and/or replacement services for any roadway signage located within District road right-of-ways, including but not limited to aluminum poles, attachments, embedment, signage plate meeting MUTCD standards and powder-coating to match neighborhood requirements.



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: March 27, 2024

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

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

RE: Unit of Development No. 2C – Alton
Consider Acceptance of Planned Community Development (PCD) Buffer

Background

The Unit 2C Plan of Improvements (POI) includes the construction of buffers along several boundaries of the Unit to provide screening for the developed community. The PCD buffers are landscaped and irrigated berms that will be owned and maintained by Northern upon completion of construction.

Permit PER-2C-048 was issued in October of last year to Pasteur Healthcare Properties, LLC for the extension of an existing PCD buffer along the west boundary of Alton Parcel B adjacent to I-95. In January of this year, the Board accepted the grant of easements to Northern providing access for maintenance purposes.

The referenced PCD Buffer is now complete and has been certified to have been constructed in accordance with the permitted plans by the landscape architect.

Fiscal Impact

The PCD buffers are included in the High Level Maintenance Agreement (HLMA) for Unit 2C Alton. The Alton Property Owners Association will be responsible for these maintenance activities and Northern assessments will not include the cost of this maintenance.

Recommendation

The District Engineer recommends acceptance of the Bill of Sale for the Alton PCD Buffer.

NAME OF PROJECT:

Northern Palm Beach County Improvement District
Unit No. **2C**
Bill of Sale

**BILL OF SALE
TO
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT**

KNOW ALL MEN BY THESE PRESENTS, that KH ALTON LLC, whose street address is 105 NE 1st Street, Del ray Beach FL, 33444, Party of the First Part, for and in consideration of the sum of One (\$1.00) Dollar, lawful money of the United States, and other good and valuable consideration, paid to it by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, Party of the Second Part, the receipt whereof is hereby acknowledged, has granted, bargained, sold, conveyed, transferred and delivered, and by these presents does grant, bargain, sell, convey, transfer and deliver unto the said Second Party, its successors and assigns, the following goods and chattels located in the County of Palm Beach, and the State of Florida to wit:

(See attached Exhibit "A")

TO HAVE AND TO HOLD the same unto the said Party of the Second Part, its executors, administrators, successors and assigns forever.

Said Party of the First Part, for itself, its successors and assigns, does hereby covenant to and with the said Party of the Second Part, its successors and assigns, that said Party of the First Part is the lawful owner of the said goods and chattels; that the same are free from all encumbrances; that Party of the First Part has good right to convey the title of same as aforesaid; and that Party of the First Part will warrant and defend the conveyance of title of the said property, goods and chattels hereby made, unto the said Party of the Second Part, its successors and assigns, against the lawful claims and demands of all persons whomsoever.

The Party of the First Part further hereby warrants that the goods and chattels described in attached Exhibit "A" are and will be free from defects due to installation and/or materials for a period of twelve (12) months from the date of execution of this document and further agrees to reimburse the Party of the Second Part in full for any reasonable and necessary replacement or repairs fees and costs (as reasonably determined by the Party of the Second Part), that are incurred due to any such defects during the twelve (12) month warranty period, which replacement or repair fees and costs shall be set out in an invoice from the person or entity performing the replacement or repairs.

IN WITNESS WHEREOF, said Party of the First Part, by and through its undersigned representative, has hereunto set its hands and seal(s) this 19th day of March, 2024

KHALTON LLC
(Name of First Party)

By: X Victoria Imhoff
Print: Victoria Imhoff
Title: Vice President

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 19th day of March, 2024, by Victoria Imhoff, as Vice President KHALTON LLC.

(Notary Seal)



[Signature]
Notary Public State of Florida

Angela M Holmes
Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced _____.

ATTEST:

Accepted by Northern Palm Beach County
Improvement District

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____
Date: _____

[DISTRICT SEAL]

EXHIBIT "A"

[DESCRIPTION OF WORKS AND MATERIALS]

JOB: Alton Parcel B- I95 Berm-Medical Center
JOB #: 0
PO #: 0
CONTRACTOR: Impact Landscaping & Irrigation

PAY REQUEST #: FINAL
INVOICE DATE: 1/4/2024
PAY PERIOD: 12/31/2023

ITEM #	G /L CODE	DESCRIPTION	CONTRACT				TOTAL CONTRACT VALUE
			ORIGINAL CONTRACT QTY	CHANGES TO QTY	TO DATE PLAN QTY	UNIT	

Trees/Palms								
1	61085	ICB- Dahoon Holly 16'	8		8	EA	\$1,079.00	\$8,632.00
2	61085	JV- Brodie Southern Red Cedar 6-8'	22		22	EA	\$308.00	\$6,776.00
3	61085	PE2- So. Florida Slash Pine 12'	62		62	EA	\$492.00	\$30,504.00
4	61085	PE - So. Florida Slash Pine 16-18'	83		83	EA	\$671.00	\$55,693.00
5	61085	QVB- Live Oak 16-18'	36		36	EA	\$1,501.00	\$54,036.00
6	61085	SP-B- Sabal Palm	110		110	EA	\$315.00	\$34,650.00
7	61085	TD1- Bald Cypress 10'	2		2	EA	\$322.00	\$644.00
8	61085	TD2- Bald Cypress 5'	8		8	EA	\$155.00	\$1,240.00
Trees/Palms Subtotal								\$192,175.00

Shrubs/Groundcover								
9	61085	CM- Jamaica Caper 18"	738		738	EA	\$14.00	\$10,332.00
10	61085	CHI- Green Cocoplum 18"	1,666		1,666	EA	\$14.75	\$24,573.50
11	61085	EUF- Spanish Stopper 18"	854		854	EA	\$9.70	\$8,283.80
12	61085	HPC- Dwarf Fire Bush	1,164		1,164	EA	\$8.95	\$10,417.80
13	61085	MC2- Wax Myrtle	398		398	EA	\$9.70	\$3,860.60
14	61085	MYF- Simpson Stopper 24"	827		827	EA	\$9.70	\$8,021.90
15	61085	PM6- Podocarpus Maki-Southern Yew 6'	83		83	EA	\$95.00	\$7,885.00
16	61085	SRS- Green Saw Palmetto	177		177	EA	\$58.35	\$10,327.95
Shrubs/Groundcover Subtotal								\$83,702.55

Turf								
17	61085	St. Augustine "Floratam"	32,400		32,400	SF	\$0.43	\$13,932.00
Turf Subtotal								\$13,932.00

Mulch								
18	61085	Eco Mulch	464		464	CY	\$62.35	\$28,930.40
Mulch Subtotal								\$28,930.40

JOB: Alton Parcel B- I95 Berm-Medical Center
JOB #: 0
PO #: 0
CONTRACTOR: Impact Landscaping & Irrigation

PAY REQUEST #: FINAL
INVOICE DATE: 1/4/2024
PAY PERIOD: 12/31/2023

ITEM #	G /L CODE	DESCRIPTION	CONTRACT				
			ORIGINAL CONTRACT QTY	CHANGES TO QTY	TO DATE PLAN QTY	UNIT	UNIT PRICE

Soils								
19	61085	Top Soil	39		39	CY	\$61.35	\$2,392.65
Soils Subtotal								\$2,392.65

Miscellaneous								
20	61085	Root Barrier 36"	878		878	LF	\$25.25	\$22,178.65
Miscellaneous Subtotal								\$22,178.65

Irrigation- Main Line Material								
22	61055	Feet 4" HDPE IPS 4710 DR 13.5 Pipe for Main line	1,000		1,000	LF	\$16.00	\$16,000.00
23	61055	Feet 3" HDPE IPS 4710 DR 13.5 Pipe for Main line	1,600		1,600	LF	\$11.00	\$17,600.00
24	61055	Feet of 1" Sch 40 Conduit for Wire Sleeve Pipe with long sweeps	2,600		2,600	LF	\$5.00	\$13,000.00
25	61055	HDPE 4" x 2" IPS Electrofusion Saddle Tee	4		4	LF	\$250.00	\$1,000.00
26	61055	HDPE 3" x 2" IPS Electrofusion Saddle Tee	4		4	EA	\$200.00	\$800.00
27	61055	4" HDPE IPS Electrofusion Saddle Tee	1		1	EA	\$1,000.00	\$1,000.00
28	61055	15% of ML cost for Fusion Machine, Additional Fittings, Generator, Etc.	1		1	EA	\$6,960.00	\$6,960.00
29	61055	Feet of #14-2 Hunter IDI Controller Wire	2,600		2,600	LF	\$1.50	\$3,900.00
30	61055	Trucking Fee to ship HDPE Pipe from Georgia	1		1	EA	\$1,500.00	\$1,500.00
31	61055	Manufacturers Controller Grounding with 8' Grounding Rods	5		5	EA	\$150.00	\$750.00
Irrigation- Common Zone Material								
32	61055	2" Hunter ICV-G-FS-R Control Valve with NIBCO T-113 Gate Valve and Jumbo Carson Reclaim Valve Box for MP Rotator Zones	4		4	EA	\$1,194.35	\$4,777.40
33	61055	1.5" Hunter ICV-G-FS-R Control Valve with NIBCO T-113 Gate Valve and Jumbo Carson Reclaim Valve Box for MP Rotator Zones	3		3	EA	\$996.46	\$2,989.38

JOB: Alton Parcel B- I95 Berm-Medical Center
JOB #: 0
PO #: 0
CONTRACTOR: Impact Landscaping & Irrigation

PAY REQUEST #: FINAL
INVOICE DATE: 1/4/2024
PAY PERIOD: 12/31/2023

ITEM #	G /L CODE	DESCRIPTION	CONTRACT					
			ORIGINAL CONTRACT QTY	CHANGES TO QTY	TO DATE PLAN QTY	UNIT	UNIT PRICE	TOTAL CONTRACT VALUE
34	61055	Hunter MP2000 PROS-12-PRS40-CV-R Shrub Rotator Heads	270		270	EA	\$50.00	\$13,500.00
35	61055	Hunter PCB-R-0.5 Tree Bubblers	268		268	EA	\$25.00	\$6,700.00
36	61055	L.F. of 3/4" PVC Class 200 SDR 21 Reclaim Pipr for Laterals	2,600		2,600	EA	\$0.70	\$1,820.00
37	61055	L.F. of 1.25" PVC Class 200 SDR 21 Reclaim Pipr for Laterals	4,100		4,100	EA	\$1.32	\$5,412.00
38	61055	L.F. of 2" PVC Class 200 SDR 21 Reclaim Pipe for Laterals	1,000		1,000	EA	\$2.86	\$2,860.00
Irrigation Subtotal								\$100,568.78

Trees/Palms- 125' Extension								
40	61085	AM3- Adonidia Merrilli-Christmas Palm- 12'	1		1	EA	\$490.00	\$490.00
41	61085	JV- Juniperus Virgiana- Brodie Southern Red Cedar	6		6	EA	\$308.00	\$1,848.00
42	61085	MC- Myrica Cerifera- Wax Myrtle- 8'	1		1	EA	\$223.00	\$223.00
43	61085	PE2- So. Florida Slash Pine DENSA- 12'	3		3	EA	\$492.00	\$1,476.00
44	61085	PE- So. Florida Slash Pine DENSA- 16-18'	8		8	EA	\$671.00	\$5,368.00
45	61085	QVB- Live Oak 16-18'	2		2	EA	\$1,501.00	\$3,002.00
46	61085	RR- Royal Palm 18'	1		1	EA	\$981.00	\$981.00
47	61085	SP-B- Sabal Palm 12', 18", 24"	9		9	EA	\$315.00	\$2,835.00
48	61085	SP- Sabal Palm 10-18'	1		1	EA	\$315.00	\$315.00
Trees/Palms Subtotal								\$16,538.00

Shrubs/Groundcover- 125' Extension								
49	61085	CM- Jamaica Caper 18"	41		41	EA	\$14.00	\$574.00
50	61085	CHI- Green Cocoplum 18"	139		139	EA	\$14.75	\$2,050.25
51	61085	CHR- Red Tip Cocoplum	9		9	EA	\$8.95	\$80.55
52	61085	MYF- Simpson Stopper 24"	163		163	EA	\$9.70	\$1,581.10
53	61085	TRF- Fakahatchee Grass 36"	11		11	EA	\$8.95	\$98.45
Shrubs/Groundcover Subtotal								\$4,384.35

JOB: Alton Parcel B- I95 Berm-Medical Center
 JOB #: 0
 PO #: 0
 CONTRACTOR: Impact Landscaping & Irrigation

PAY REQUEST #: FINAL
 INVOICE DATE: 1/4/2024
 PAY PERIOD: 12/31/2023

ITEM #	G /L CODE	DESCRIPTION	CONTRACT				TOTAL CONTRACT VALUE
			ORIGINAL CONTRACT QTY	CHANGES TO QTY	TO DATE PLAN QTY	UNIT	

Turf- 125' Extension								
54	61085	St. Augustine "Floratam"	2,250		2,250	SF	\$0.43	\$967.50
Turf Subtotal								\$967.50

Mulch- 125' Extension								
55	61085	Eco Mulch	38		38	CY	\$62.51	\$2,375.54
Mulch Subtotal								\$2,375.54

Soils- 125' Extension								
56	61085	Top Soil	4		4	CY	\$61.35	\$245.40
Soils Subtotal								\$245.40

Irrigation- 125' Extension								
58	61055	Irrigation Parts and Services	1		1	EA	\$7,511.88	\$7,511.88
Irrigation Subtotal								\$7,511.88

Miscellaneous								
Miscellaneous Subtotal								\$0.00

TOTAL								\$475,902.70
--------------	--	--	--	--	--	--	--	---------------------

LS \$352,922.54
 SOD \$14,899.50

JOB: Alton Parcel B- I95 Berm-Medical Center
 JOB #: 0
 PO #: 0
 CONTRACTOR: Impact Landscaping & Irrigation

PAY REQUEST #: FINAL
 INVOICE DATE: 1/4/2024
 PAY PERIOD: 12/31/2023

ITEM #	G /L CODE	DESCRIPTION	CONTRACT				TOTAL CONTRACT VALUE
			ORIGINAL CONTRACT QTY	CHANGES TO QTY	TO DATE PLAN QTY	UNIT	

IR \$ 108,080.66

CONTRACT AMOUNT	\$475,902.70
-----------------	--------------



Digitally signed by
 Nicholas A_ Mihelich
 DN: CN="Nicholas A_
 Mihelich ",
 E=Nmihelich@udkstudios.
 com
 Date: 2024-03-19 16:32:46



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: March 27, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 23 – The Shores
Consider Purchase Order No. 24-390 to Crocs, LLC
Culvert Cleaning in The Shores

Background

Northern Palm Beach County Improvement District owns and maintains the lake interconnect culverts in The Shores. Staff has identified 350' of culvert that is in need of cleaning and video inspection. Three of Northern Contractors were contacted and requested to provide proposals for the cleaning and inspection work. Two bids were received (see attached bid tabulation). Crocs, LLC submitted the lowest quote in the amount of \$41,500.00. Crocs, LLC has performed this service for Northern in the past and is very qualified to conduct the proposed work.

Fiscal Impact

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

Recommendation

Northern Staff recommends Board approval of the referenced Purchase Order No. 24-390 to Crocs, LLC in the amount of \$41,500.00.

**BID FORM
Pipe Cleaning and TV
Unit # 23**

Crocs

Shenandoah

Straight ahead

Item	Description	Unit	QTY
1	Pipe Cleaning and TV	23	1
2			
3			
4			
5			
6			
7			
8			
9			
10			

Unit Cost	Item Cost
	\$41,500.00
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$57,037.50
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	No BID
	-
	-
	-
	-
	-
	-
	-

Total Bid Price

\$41,500.00

\$57,037.50

No BID



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

24-390

Purchase Order

Vendor :2054

Crocs, LLC

13529 Barberry Drive
Wellington, FL 33414
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 02/22/2024
Required Date 03/03/2024
Prepared By Greg Sale

Workflow ID 07
Status Board 2 Documents
Description Cleaning and TV of lake interconnect in Unit 23

Change Order 0

Project No

Invoice to Y
follow

Comments :

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	2301	54613	Cleaning and TV of lake interconnect in Unit 23	41,500.00	41,500.00

Total : \$41,500.00

Approval Information

SUSAN P. SCHEFF	Board	02/23/2024 10:05 AM
CLIFFORD D. BEAT	Executive Director	02/23/2024 9:43 AM
KATHLEEN E. ROUN	Finance Director	02/22/2024 2:54 PM
LAURA L. HAM	Budget Manager	02/22/2024 2:51 PM
Kimberly A. Leser	District Engineer	02/22/2024 2:44 PM
KENNITH R. ROUN	Department Manager	02/22/2024 2:30 PM
Greg Sale	Requester	02/22/2024 1:19 PM

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

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

NPBCID is exempt from payment of State sales tax under Exemption 85-8012560376C-1 Exp. 5-31-23.

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



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

EXECUTIVE SUMMARY

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

DATE: March 27, 2024

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

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

RE: Unit of Development No. 53 – Arden
Consider Ratification and Execution of the First and Second Amendments to
Indemnification and Hold Harmless Agreement for Phase 1 Pod D-Northeast

Background

Lennar Homes, LLC is requesting approval to construct a portion of Pod D-Northeast allowing 34 of the 122 homes and associated infrastructure within the pod to be constructed earlier than would be possible with the public bidding of the full Pod D-Northeast Development plans. There is both public drainage and public water and sewer included in Pod D-Northeast Phase 1. Construction of the public water and sewer improvements within Phase 1 will be paid for directly by Lennar and subsequently conveyed to Palm Beach County Water Utilities. The Phase 1 public drainage improvements will be paid for directly by Lennar and subsequently conveyed to Northern.

At the February meeting, the Board approved expansion of the previously approved Indemnification and Hold Harmless Agreement for the Pod H-North Phase 1 to include the construction and conveyance of the public improvements associated with Pod D-Northeast Phase 1. The expanded Agreement was separated into public water and sewer and public drainage in the attached First and Second Amendments to the Agreement and were provided to Lennar Homes, LLC for execution.

Fiscal Impact

There are no anticipated fiscal impacts associated with this request.

Recommendation

Northern Staff, District Engineer and General Counsel recommend ratification of the form of First and Second Amendment to the Hold Harmless Agreement with Lennar Homes, LLC for the Pod D-Southeast - Phase 1 Public Improvements and the subsequent execution of the First and Second Amendments by Northern.

**FIRST AMENDMENT TO INDEMNIFICATION AND HOLD HARMLESS
AGREEMENT
BETWEEN
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
AND
LENNAR HOMES, LLC
(Unit of Development No. 53)**

THIS FIRST AMENDMENT (the “First Amendment”) 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, whose street address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 (hereinafter referred to as the “District”), and Lennar Homes, LLC, a Florida Limited Liability Company, whose street address is 3931 RCA Blvd, Suite 3105 Palm Beach Gardens, FL 33410 (hereinafter referred to as the “Indemnifying Party”).

RECITALS:

WHEREAS, the District and the Indemnifying Party entered into an Indemnification Agreement on January 24, 2024 (the “Agreement”); and

WHEREAS, The Indemnifying Party has or intends to submit another request (the “First Amendment Request”) to the District for authorization for the Indemnifying Party to pay for, construct and convey to the District those facilities described in attached Exhibit “A” (the “District Facilities”) for which the District has or intends to issue its Permit No. 53-033 (the “District Permit”); and

WHEREAS, as a condition to the District’s consideration and approval of the Indemnifying Party’s First Amendment Request, the District requires that the Indemnifying Party to first enter into this First Amendment to the Agreement for the purposes set forth herein.

NOW, THEREFORE, for and in consideration of the sum of One Dollar (\$1.00) and other good and valuable considerations, the receipt and sufficiency of which is hereby acknowledged, the District and Indemnifying Party do hereby agree as follows, namely:

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

SECTION 2. AMENDMENTS. Solely for the purpose of making the Agreement applicable to this First Amendment and the District Facilities, the terms “Palm Beach County”, the “Facilities” and the “Permit”, (together the “Agreement Terms”) as used in the Agreement are to be substituted by and shall include the terms “District”, “District Facilities” and “District Permit”, (the “First Amendment Terms”), respectively, without lessening the application of the Indemnification under

Agreement to either the Agreement Terms or First Amendment Terms. In other words, the indemnification provided by the Indemnifying Party in the Agreement shall also apply to its payment, construction and conveyance to the District of the herein defined District Facilities pursuant to the District Permit.

SECTION 3. REAFFIRMATION. Except as herein amended, the terms and provisions of the Agreement shall continue in full force and effect.

SECTION 4. MISCELLANEOUS PROVISIONS.

A. Counterparts. This First Amendment may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute the same instrument.

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

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

(Separate Signature Pages Are Attached)

This First Amendment was executed by the DISTRICT this ____ day of _____, 2024.

WITNESSES:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT,
an independent special district of the State of
Florida.

Print Name: _____

By: _____
President, Board of Supervisors

Print Name: _____

ATTEST:

APPROVED AS TO FORM:

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 _____, for Northern Palm Beach County Improvement District.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

This First Amendment was executed by the INDEMNIFYING PARTY this ____ day of _____, 2024.

WITNESSES:

Lennar Homes, LLC

Print Name: _____

By: _____

WITNESSES:

Print Name: _____

Print Name: _____

Title: _____

APPROVED AS TO FORM:

By: _____

Legal Counsel

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 _____.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced _____.

Exhibit "A"

DESCRIPTION OF FACILITIES

Item	Unit	Quantity
54" RCP	L.F.	684
54" CALP	L.F.	30
Type PE Inlet - 7' Diameter w/eyebolt and chain	EACH	1
Type PE Inlet - 7' x 4' Diameter w/eyebolt and chain	EACH	1
Type PG Inlet - 7' x 4' Diameter w/eyebolt and chain	EACH	1
54" Concrete Adapter Collar	EACH	1
Regrade and Sod Lake Bank at Outfall Location	EACH	1
Plug for Future Drainage Connection	EACH	2

**SECOND AMENDMENT TO INDEMNIFICATION AND HOLD HARMLESS
AGREEMENT
BETWEEN
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
AND
LENNAR HOMES, LLC
(Unit of Development No. 53)**

THIS SECOND AMENDMENT (the “Second Amendment”) 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, whose street address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 (hereinafter referred to as the “District”), and Lennar Homes, LLC, a Florida Limited Liability Company, whose street address is 3931 RCA Blvd, Suite 3105 Palm Beach Gardens, FL 33410 (hereinafter referred to as the “Indemnifying Party”).

RECITALS:

WHEREAS, the District and the Indemnifying Party entered into an Indemnification Agreement on January 24, 2024 (the “Agreement”); and

WHEREAS, on the ____ day of _____ 2024, the District and the Indemnifying Party entered into a First Amendment to the Agreement; and

WHEREAS, the Indemnifying Party has or intends to submit a request (the “Second Amendment Request”) to the District for authorization for the Indemnifying Party to pay for, construct and convey to Palm Beach County those facilities described in attached Second Amendment Exhibit “AA” (the “County Facilities”) in accordance with Palm Beach County Permit No. 21-574 (the “County Permit”); and

WHEREAS, as a condition to the District’s consideration and approval of the Indemnifying Party’s Second Amendment Request, the District requires that the Indemnifying Party to first enter into this Second Amendment to the Agreement for the purposes set forth herein.

NOW, THEREFORE, for and in consideration of the sum of One Dollar (\$1.00) and other good and valuable considerations, the receipt and sufficiency of which is hereby acknowledged, the District and Indemnifying Party do hereby agree as follows, namely:

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

SECTION 2. AMENDMENT. Exhibit “A” to the Agreement and not as to any exhibits to the First Amendment is hereby supplemented to include the County Facilities listed on attached

Exhibit "AA".

SECTION 3. REAFFIRMATION. Except as herein amended, the terms and provisions of the Agreement, as amended, shall continue in full force and effect.

SECTION 4. MISCELLANEOUS PROVISIONS.

A. Counterparts. This Second Amendment may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute the same instrument.

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

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

(Separate Signature Pages Are Attached)

This Second Amendment was executed by the DISTRICT this ____ day of _____, 2024.

WITNESSES:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT,
an independent special district of the State of
Florida.

Print Name: _____

By: _____
President, Board of Supervisors

Print Name: _____

ATTEST:

APPROVED AS TO FORM:
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 _____, for Northern Palm Beach County Improvement District.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

This Second Amendment was executed by the INDEMNIFYING PARTY this ____ day of _____, 2024.

WITNESSES:

Lennar Homes, LLC

Print Name: _____

By: _____

WITNESSES:

Print Name: _____

Print Name: _____

Title: _____

APPROVED AS TO FORM:

By: _____

Legal Counsel

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 _____.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced _____.

Exhibit "AA"

COUNTY FACILITIES

Item	Unit	Quantity
12" PVC C-900 DR 18 Water Main	L.F.	200
6" PVC C-900 DR 18 Water Main	L.F.	1,635
12" Butterfly Valve and Box (Water)	EACH	1
6" Gate Valve and Box (Water)	EACH	5
Fire Hydrant Assembly including 6" Gate Valve	EACH	3
Sample Point	EACH	4
Remove Plug and Connect to Existing Water Main	EACH	2
Single Water Service Complete to Point of Service	EACH	9
Double Water Service Complete to Point of Service	EACH	13
3/4" RPZ Backflow Preventer	EACH	1
Plug with 2" Blowoff	EACH	2
8" P.V.C. SDR 26 0' - 6' cut	L.F.	217
8" P.V.C. SDR 26 6' - 8' cut	L.F.	1,340
8" P.V.C. SDR 26 8' - 10' cut	L.F.	388
4' Diameter Manhole 0' - 6' cut	EACH	1
4' Diameter Manhole 6' - 8' cut	EACH	7
4' Diameter Manhole 8' - 10' cut	EACH	1
Manhole Drop Connection	EACH	1
Double Sewer Service w/cleanout and Mini Manhole	EACH	17
Single Sewer Service w/cleanout and Mini Manhole	EACH	1
Remove Plug and Connect to Existing Manhole	EACH	1
Remove Concrete Collar and Adjust Manhole Rim, Refurbish	EACH	1
Concrete Collar Around Manhole	EACH	1
Plug for Future Sewer Connection	EACH	1

**RECOMMENDED DISBURSEMENTS FOR
MARCH 27, 2024 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	9,252.21			534.80	9,787.01
Unit No. 5 - Henry Rolf		-	142,593.70		142,593.70
Unit No. 5A - Vista Center		171,150.00			171,150.00
Unit No. 5D - Oakton Lakes		7,106.25			7,106.25
Unit No. 11 - PGA National		7,106.25			7,106.25
Unit No. 14 - Eastpointe		41,425.63			41,425.63
Unit No. 18 - Ibis Golf & CC		7,106.25			7,106.25
Unit No. 24 - Ironhorse		7,106.25			7,106.25
Unit No. 53 - Arden	30,908.45				30,908.45
	40,160.66	241,000.63	142,593.70	534.80	424,289.79

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 182

MARCH 27, 2024

	BOND	LANDOWNER FUNDS	TOTALS
ENGINEERING:			
Michael B. Schorah & Assoc. (Phase 2 Final Asphalt)	<u>4,905.20</u>	<u>534.80</u>	5,440.00
OTHER PROFESSIONALS:			
FlipsideGeo - Kevin Mayo (GIS Services-INV#1432A)	<u>1,000.00</u>	<u>-</u>	1,000.00
MISCELLANEOUS:			
NPBCID Reimbursement (NPBCID Personnel time & Auditor)	<u>3,347.01</u>		3,347.01
	9,252.21	534.80	9,787.01

**UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 28
March 27, 2024**

	<u>NOTE PROCEEDS</u>	<u>TOTAL</u>
CONSTRUCTION:		
Johnson-Davis, Inc. (Vista Pkwy South R & R Culvert)	<u>124,722.00</u>	124,722.00
ENGINEERING:		
Mock Roos & Assoc., Inc. (Replace 96" CMP in Vista Ctr)	<u>17,552.70</u>	17,552.70
PROFESSIONAL SERVICES:		
Caldwell & Pacetti (Roth - INV#131526)	<u>319.00</u>	319.00
	<u><u>142,593.70</u></u>	<u><u>142,593.70</u></u>

**UNIT OF DEVELOPMENT NO. 5A
DISBURSEMENT NO. 50
MARCH 27, 2024**

EIPC

TOTAL

CONSTRUCTION:

Shenandoah Construction
(CIPP Liners on Vista Pkwy)
FINAL

171,150.00

171,150.00

171,150.00

171,150.00

**UNIT OF DEVELOPMENT NO. 5D
DISBURSEMENT NO. 69
MARCH 27, 2024**

EIPC

TOTAL

CONSTRUCTION:

Glasgow Equipment Service, Inc.
(Furnish & Install FuelTec Systems)
PO#24-281

7,106.25

7,106.25

7,106.25

7,106.25

**UNIT OF DEVELOPMENT NO. 11
DISBURSEMENT NO. 158
MARCH 27, 2024**

EIPC

TOTAL

CONSTRUCTION:

Glasgow Equipment Service, Inc.

7,106.25

(Furnish & Install FuelTec Systems)

7,106.25

PO#24-282

7,106.25

7,106.25

**UNIT OF DEVELOPMENT NO. 14
DISBURSEMENT NO. 71
MARCH 27, 2024**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
Ferrira Construction Company	34,319.38	
(Emergency Pipe Rehab with CIPP Liner)		
(PO#23-1091-FINAL- \$19,565.06)		
(PO#23-1097-FINAL-\$14,754.32)		
Glasgow Equipment Service, Inc.	<u>7,106.25</u>	
(Furnish & Install FuelTec Systems)		
PO#24-283		41,425.63
	<u>41,425.63</u>	<u>41,425.63</u>

**UNIT OF DEVELOPMENT NO. 18
DISBURSEMENT NO. 197
MARCH 27, 2024**

EIPC

TOTAL

CONSTRUCTION:

Glasgow Equipment Service, Inc.

7,106.25

(Furnish & Install FuelTec Systems)

7,106.25

PO#24-284

7,106.25

7,106.25

**UNIT OF DEVELOPMENT NO. 24
DISBURSEMENT NO. 6
MARCH 27, 2024**

EIPC

TOTAL

CONSTRUCTION:

Glasgow Equipment Service, Inc.

7,106.25

(Furnish & Install FuelTec Systems)

PO#24-285

7,106.25

7,106.25

7,106.25

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 131
MARCH 27, 2024**

	BOND	TOTAL
CONSTRUCTION:		
Centerline Utilities, Inc. (PODS D-southeast, D-southwest & I-north)	<u>23,715.00</u>	23,715.00
ENGINEERING:		
Michael B. Schorah & Assoc. (P.E. Services for Adren)	<u>3,830.00</u>	3,830.00
OTHER PROFESSIONALS:		
FlipsideGeo - Kevin Mayo (GIS Services INV#1432B)	750.00	
Caldwell & Pacetti (INV#131538 Legal)	<u>377.00</u>	1,127.00
MISCELLANEOUS:		
NPBCID Reimbursements: (NPBCID Personnel time & Auditor)	<u>2,236.45</u>	2,236.45
	<u>30,908.45</u>	-
		<u>30,908.45</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: March 27, 2024

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

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

RE: Unit of Development No. 5 – Henry Rolf
Consider Encumbrance Modification to Mock Roos & Associates, Inc.
Purchase Order No. 21-467

Background

A Purchase Order was issued to Mock Roos & Associates, Inc. in April 2021 for engineering design, permitting, bidding and construction phase services for the Vista Parkway South Culvert Rehabilitation and Replacement Project. The design, permitting and public bidding is complete and the project construction is well underway. In February 2024, the Board approved Change Order No. 2 to the contract with Johnson-Davis to include the Phase 3 work as an emergency condition.

This Encumbrance Modification to Purchase Order No. 21-467 includes additional services related to increased contract time, plan revisions and additional construction phase services resulting from the emergency condition. The Encumbrance Modification is intended to pay for additional site inspections and coordination required beyond what was estimated in the 2021 proposal to completion of construction phase services for the Culvert Rehabilitation and Replacement Project.

Fiscal Impact

Funding for this work will come from a combination of loan proceeds and issued grant from FDEP with a match of funds up to \$1.4 million.

Recommendation

The District Engineer recommends approval of an Encumbrance Modification in the amount of \$64,936.00 to Purchase Order No. 21-467 issued to Mock Roos & Associates, Inc.

February 20, 2024

C. Danvers Beatty, PE, MPA
Deputy Director
Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33418

Ref. No.: N0520.30
Subject: Professional Engineering Services for Northern's
Repair/Replacement of the 96" CMP in Vista Center Project
Additional Permitting and Construction Services

Dear Mr. Beatty:

We are submitting the attached *Proposal to Provide Professional Engineering Services for Northern's Repair/Replacement of the 96" CMP in Vista Center Project ADDITIONAL Permitting and Construction Services*. We will provide the Scope of Services for a lump sum fee of \$64,936.00. Please review the attached proposal and return one signed copy of each to our office as our authorization to proceed.

If you have any questions, please contact me at 683-3113, extension 293. We look forward to working with you.

Sincerely,

MOCK, ROOS & ASSOCIATES, INC.

Garry G. Gruber, P.E.
Senior Vice President

GGG;jeh
Enclosure
Copies: Bookkeeping

**Professional Engineering Services for
Northern Palm Beach County Improvement District's
Repair/Replacement of the 96" CMP in Vista Center Project
Additional Permitting and Construction Services**

Services to be provided by: Mock•Roos

Services provided to: Northern Palm Beach County Improvement District (Northern)

Proposal Date: February 20, 2024

Proposal Terms

A. Project Background:

Northern proceeded with a modified version of the Vista Culvert Replacement Project under a negotiated contract with Johnson Davis. This Scope of Services details additional services related to three sections of the work, additional permitting services related to the resubmittal of the PBC Land Development permit, additional construction phase services related to the extended base contract period, and additional construction phase services related to the future contract amendment work.

With the delay in award of the original contract, the beginning of construction was pushed until after the expiration of the PBC Land development permit. Since PBCLD failed to act on the request for extension, Northern was forced to re-submit the permit application after the construction NTP. In addition to the PBCLD permit resubmittal, the approval of the Contractor's MOT for the portion of work in Jog Road took significant coordination with the PBC Traffic Division that was outside the original Scope of Services. The MOT coordination was requested by Northern in an effort to minimize time delays based on PBC Traffic review. The hours shown in the fee breakdown under Task 1 for the permit re-submittal and MOT coordination are reflective of the actual effort expended on these additional services.

In addition to the permitting services, Mock•Roos has also performed additional Engineering During Construction services in excess of the original Scope of Services. As per the listed assumptions in the original scope, the Engineering During Construction services were based on a 120-day construction period. However, the awarded construction contract was for 210 days, and Change Order No. 1 increased the Contract Time to 320 days. Some of the listed EDC activities are single events and not duration sensitive and Mock•Roos has attempted to limit time impacts to others. However, the activities listed under Task 2 are continuous during the construction period and the hours shown in the fee breakdown are representative of the effort for continued services during the extended Contract Period.

In addition to the extended duration of the base construction contract, Northern has decided to proceed with an additional phase of the work under an emergency authorization. Based on the discovered condition of the last section of pipeline, Northern has decided to proceed with the

previously un-awarded portion of work with full replacement through the outfall. It is assumed that this work will require an additional 60 days of construction time beyond the current Contract Time. The scope items listed in Task 3 are directly related to the request and review of the change proposal for the additional work and for continuation of Engineering During Construction services for the additional 60-day period.

Mock•Roos will provide the following additional permitting and engineering during construction services for the project.

B. Scope of Services:

Mock•Roos will perform the following Scope of Services:

Task 1 – Additional Permitting Services

The following permitting activities were performed in excess of the original scope of services. The hours shown in the fee breakdown are reflective of the actual effort expended on these additional services.

1. Prepare and re-submit a Palm Beach County Land Development Permit application for the expired Permit. Coordinate directly with PBCLD to expedite review. Respond to two (2) additional RAIs.
2. Additional PBC Traffic coordination related to the Jog Road MOT. Additional document review and coordination directly with the PBC Traffic division at the request of Northern.

Task 2 – Additional Base Contract Construction Phase Services

As per the listed assumptions in the original scope, the Engineering During Construction services were based on a 120-day construction period. The awarded contract was for 210 days, and Change Order No. 1 increased the Contract Time to 320 days. Some of the listed EDC activities are single events and not duration sensitive and Mock•Roos has attempted to limit time impacts to others. However, the following activities are continuous during the construction period and the listed hours are representative of the effort for continued services during the extended Contract Period:

1. Attend bi-weekly construction meetings with the Construction Contractor, sub-contractors, sub-consultants, and Northern during the construction period. (While the Contract Time has been extended 200 days beyond original Scope of Services, this item is based on a 160-day extension).
2. Review Construction Contractor-submitted pay applications. Provide review and payment recommendations for the pay applications. (this item includes two (2) additional pay application reviews as the current contract time ends two months beyond the number of reviews in the original Scope of Services).
3. Provide a Sr. Field Representative (10 hours per week) to perform observations of the Construction Contractor's work and prepare field observation reports. Provide Engineer to review field observation reports and provide communication/coordination regarding findings noted in these reports. (This item provides ongoing services for an additional 140 days. Even though contract was has been extended 200 days beyond assumption in

original Scope, Mock•Roos has been able to leverage efficiencies to minimize this impact.)

4. Provide project management services throughout the construction period including reviewing and coordinating project engineering resources, and coordination with Northern, permitting agencies, stake holders and the Construction Contractor.

Task 3 – Additional Amended Contract Construction Phase Services

Based on the discovered condition of the last section of pipeline, Northern has decided to proceed with the previously un-awarded portion of work on an emergency basis. It is assumed that this work will require an additional 60 days of construction time beyond the current Contract Time. The following scope items are directly related to the request and review of the change proposal for the additional work and for continuation of Engineering During Construction services for the additional 60-day period.

1. Prepare and provide the Construction Contractor with As-Bid Documents for construction, incorporating addendums and/or design changes resulting from the bidding period. Provide the Construction Contractor with up to three full size, signed and sealed drawing sets, and a PDF of the issued for construction contract documents. Provide the Construction Contractor with the AutoCAD 2020 files for Construction Contractor's use preparing record drawings for the project.
2. Attend bi-weekly construction meetings with the Construction Contractor, sub-contractors, sub-consultants, and Northern during the construction period. (Scope of Services based on a 60-day extended construction duration).
3. Review Construction Contractor's fabrication shop drawings and engineering submittals for conformance with the Contract Documents. Up to two reviews per shop drawing submittal are included to address comments as appropriate.
4. Review Construction Contractor-submitted pay applications. Provide review and payment recommendations for the pay applications (this item includes two (2) additional pay application reviews for a 60-day extended construction duration).
5. Provide a Sr. Field Representative (10 hours per week) to perform observations of the Construction Contractor's work and prepare field observation reports. Provide Engineer to review field observation reports and provide communication/coordination regarding findings noted in these reports. (This item provides ongoing services for an additional 60 days.)
6. Provide project management services throughout the construction period including reviewing and coordinating project engineering resources, and coordination with Northern, permitting agencies, stake holders and the Construction Contractor.

Assumptions:

1. The Engineering During Construction services for the Amended Contract portion of the work are based on an assumed 60-day construction duration.

C. Additional Services:

1. Additional Services can be provided upon Mock•Roos receiving signed authorization from Northern.

D. Fees and Rates:

1. Mock•Roos will complete the Scope of Services for the lump sum fee of \$64,936.00.
2. Mock•Roos can provide Additional Services at the Mock•Roos rates in effect at that time, plus any reimbursable expenses, or for an agreed upon lump sum fee.

F. Acceptance and Authorization to Proceed:

This proposal is acceptable and Mock•Roos has authorization to proceed with the Scope of Services outlined above. This authorization becomes valid upon Mock•Roos receiving one **executed** copy of this proposal with original signatures below.

Northern Palm Beach County Improvement District

MOCK•ROOS

Signed: _____

Signed: _____

Name: _____

Name: Garry Gruber, P.E.

Title: _____

Title: Senior Vice President

Date: _____

Date: February 20, 2024

Please return one executed copy of this proposal with original signatures to Mock•Roos. Thank you.

**Professional Engineering Services for Northern's
Repair/Replacement of the 96" CMP in Vista Center Project
Additional Permitting and Construction Services**

Task Description	Labor Classification						Total
	Sr. Project Manager	Sr. Project Engineer	Project Engineer	Sr. Field Representative	Sr. Admin Assistant	Subconsultant	
<i>Labor Hourly Billing Rate</i>	<i>\$165.00</i>	<i>\$150.00</i>	<i>\$110.00</i>	<i>\$92.00</i>	<i>\$62.00</i>		
A. Additional Permitting Services							
1 PBC Land Development Permit Re-submittal		32	8		2		\$ 5,804
2 Additional PBC MOT Coordination		8	2				\$ 1,420
<i>Subtotal Hours</i>	<i>0</i>	<i>40</i>	<i>10</i>	<i>0</i>	<i>2</i>		
<i>Subtotal Dollars</i>	<i>\$0</i>	<i>\$6,000</i>	<i>\$1,100</i>	<i>\$0</i>	<i>\$124</i>	<i>\$0</i>	<i>\$ 7,224</i>
B. Additional Base Project Services (beyond original 120 days to current final comp date)							
1 Construction Progress Meetings		24	12				\$ 4,920
2 Pay Application Reviews		4	4				\$ 1,040
3 Field Representative Observations/Reporting		12		200	20		\$ 21,440
4 Project Management/Coordination	16	20					\$ 5,640
<i>Subtotal Hours</i>	<i>16</i>	<i>60</i>	<i>16</i>	<i>200</i>	<i>20</i>		
<i>Subtotal Dollars</i>	<i>\$2,640</i>	<i>\$9,000</i>	<i>\$1,760</i>	<i>\$18,400</i>	<i>\$1,240</i>	<i>\$0</i>	<i>\$ 33,040</i>
C. Contract Amendment / Extended Construction Services (Assume 60 days construction)							
1 Drawing Revisions / Coordinate CO		24	8		2		\$ 4,604
2 Construction Progress Meetings		12	8		4		\$ 2,928
3 Shop Drawing Reviews		8	8				\$ 2,080
4 Pay Application Reviews		4	4				\$ 1,040
5 Field Representative Observations/Reporting		16		80	16		\$ 10,752
6 Project Management/Coordination	8	8			4		\$ 2,768
<i>Subtotal Hours</i>	<i>8</i>	<i>72</i>	<i>28</i>	<i>80</i>	<i>26</i>		
<i>Subtotal Dollars</i>	<i>\$1,320</i>	<i>\$10,800</i>	<i>\$3,080</i>	<i>\$7,360</i>	<i>\$1,612</i>	<i>\$0</i>	<i>\$ 24,172</i>
Labor Subtotal Hours	24	172	54	280	48		
Labor Hourly Billing Rate	\$165	\$150	\$110	\$92	\$62		
Labor Individual Totals	\$3,960	\$25,800	\$5,940	\$25,760	\$2,976	\$0	\$64,436
Subtotal	\$64,436						
Reimbursable	\$500						
Project Total	\$64,936						



**Northern Palm Beach County
Improvement District**

Purchase Order No. 21-467-2

Encumbrance Modification

<p>Vendor :212</p> <p>MOCK ROOS & ASSOCIATES, INC.</p> <p>5720 CORPORATE WAY WEST PALM BEACH, FL 33407-2066 Phone - / Fax -</p>	<p>Comments</p>
<p>Document Information</p> <p>Document Date 03/19/2024 Required Date 03/19/2024 Prepared By Milagros E. Acosta Corniel Workflow ID 07</p> <p>Status Board 2 Documents Description Unit 5 Repair/Replacement of the 96" CMP in Vista Center Project-Additional Engineering Services for Phase 3</p>	<p>Change Order 0 Project No Invoice to Y follow</p>

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	0503	56203	Unit 5 Repair/Replacement of the 96" CMP in Vista Center Project	64,936.00	64,936.00

Total : \$64,936.00

Approval Information

SUSAN P. SCHEFF	Board - Approved	64,936.00	03/19/2024 2:29 PM
CLIFFORD D. BEATTY	Executive Director - Approved	64,936.00	03/19/2024 2:28 PM
KATHLEEN E. ROUNDTREE	Finance Director - Approved	64,936.00	03/19/2024 2:23 PM
LAURA L. HAM	Budget Manager - Approved	64,936.00	03/19/2024 2:23 PM
Kimberly A. Leser	District Engineer - Approved	64,936.00	03/19/2024 2:11 PM
KENNITH R. ROUNDTREE	Department Manager - Approved	64,436.00	03/19/2024 12:51 PM
Milagros E. Acosta Corniel	Requester - Submitted	64,436.00	03/19/2024 11:37 AM

This Purchase Order Authorizes the purchase of the items or services in the quantities and the amounts specified above by the purchaser identified above on the presentation of proper identification at time of purchase. The Purchase Order number must appear on billing invoices and packages and billing of the purchase must be submitted to the address shown above. NPBCID is exempt from payment of State sales tax under Exemption 85-8012560376C-1 Exp. 5-31-23. Annual Contracts-Work shall be completed in accordance with existing Agreement between Northern and Vendor listed herein. Payment shall be in accordance with said agreement, attached scope and budget. Payment for work shall not exceed the herein authorized fee without an approved written change to this Purchase Order.



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

EXECUTIVE SUMMARY

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

DATE: March 27, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 14 - Eastpointe
Consider Purchase Order No. 24-492 to Crocs, LLC
Culvert Pipe Repair

Background

Northern Palm Beach County Improvement District maintains the surface water management system in Unit 14, Eastpointe. During a routine inspection, a culvert pipe adjacent to the golf course was identified as a pipe in need of repair. It was determined the best repair method is to slipline 130' of the existing 42" corrugated metal pipe. Request for proposals were sent to three of Northern's contractors. Two bids were received (see attached bid tabulation). Crocs, LLC submitted the lowest quote in the amount of \$41,500.00. Crocs, LLC has performed this service for Northern in the past and is very qualified to conduct the proposed work.

Fiscal Impact

Funding is available from undesignated reserves.

Recommendation

Northern Staff recommends Board approval of the referenced Purchase Order No. 24-492 to Crocs, LLC in the amount of \$41,500.00.

BID FORM
Eastpointe Slip Line
Unit #14

Crocs

Shenandoah

Johnson Davis

Item	Description	Unit	QTY.
1	Pipe Slipline	1	1
2			
3			
4			
5			
6			
7			
8			
9			
10			

Unit Cost	Item Cost
	\$41,500.00
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$186,592.79
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	No Bid
	-
	-
	-
	-
	-
	-
	-

Total Bid Price

\$41,500.00

\$186,592.79

No Bid



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

24-492

Purchase Order

Vendor :2054

Crocs, LLC

13529 Barberry Drive
Wellington, FL 33414
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 03/22/2024
Required Date 04/01/2024
Prepared By Greg Sale

Workflow ID 07
Status Board 2 Documents
Description Slip Line Eastpointe C001

Change Order 0

Project No
Invoice to Y
follow

Comments : Low bid contractor was asked if they were certain that the project could be completed for bid price. Crocs is good with their number

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1401	54613	Slip Line Eastpointe C001	41,500.00	41,500.00
Total :					\$41,500.00	

Approval Information

SUSAN P. SCHEFF Board - Approved 41,500.00 03/25/2024 1:01 PM
 CLIFFORD D. BEATTY Executive Director - Approved 41,500.00 03/25/2024 11:45 AM
 KATHLEEN E. ROUNDTREE Finance Director - Approved 41,500.00 03/25/2024 11:29 AM
 KATHLEEN E. ROUNDTREE Budget Manager - Approved 41,500.00 03/25/2024 11:29 AM
 Kimberly A. Leser District Engineer - Approved 41,500.00 03/25/2024 11:17 AM
 KENNITH R. ROUNDTREE Department Manager - Approved 41,500.00 03/25/2024 10:43 AM
 Greg Sale Requester - Submitted 41,500.00 03/25/2024 10:12 AM
 KENNITH R. ROUNDTREE Department Manager - Approved 41,500.00 03/25/2024 7:27 AM
 Greg Sale Requester - Submitted 41,500.00 03/22/2024 8:59 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. 5-31-23.
 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: February 28, 2024

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

RE: Unit of Development No. 20 – Juno Isles
Consider Termination of Multi-Party Agreement
The Preserve at Juno Beach

Background

In 2013, The Preserve at Juno Beach was approved for development. As part of the project, the developer requested a drainage connection into Northern's Juno Isles system for stormwater discharge. In addition, and as a requirement of the South Florida Water Management District (SFWMD), The Preserve is required to provide water quality treatment and quantity control prior to stormwater discharge into the Juno Isles system. The developer elected to utilize an exfiltration trench system to satisfy this requirement. SFWMD requires that all exfiltration systems that satisfy this requirement be maintained by a government entity. The developer and the Town of Juno Beach requested that Northern provide the maintenance services for the exfiltration system in accordance with the attached agreements, executed in June of 2013 (Multi-Party Agreement) and June of 2014 (Assignment and Assumption). In addition, access rights were granted to Northern through the means of an ingress/egress easement dedicated to Northern and identified on the attached recorded Plat for The Preserve (Plat). The developer paid the maintenance fee to Northern in accordance with the agreement until the Preserve was transferred to the Homeowners Association (HOA). The HOA is currently responsible for the maintenance cost, and the residents are assessed through their HOA dues.

Northern provides aquatic maintenance services to the lake within Juno Isles as well as the outfalls from East and West Hemingway Drive, which The Preserve development benefits from. In an effort to improve maintenance access to the lake, Northern representatives discussed with The Preserve HOA Board Members the concept of a stabilized bank/ramp located at the west end of East Hemingway Drive, which would cross a small portion of HOA property. After a number of discussions and emails, the HOA declined to approve the requested maintenance access (see attached email).

During the process to determine the feasibility of a stabilized bank/ramp, Northern Staff and contractors were approached several times and questioned about their right to be on the site. Even after informing the resident of Northern's right and responsibility, they were questioned as well as the contractors hired by Northern. Several phone calls and emails were exchanged with an HOA Board Member and legal counsel was asked to intervene. Since there is another governmental entity that can assume the maintenance responsibilities of the exfiltration system, Northern Staff and legal counsel believe that it is in Northern's best interest to terminate the 2013 Multi-Party Agreement.

Fiscal Impact

If the Multi-Party Agreement is terminated, it requires that Northern provide 180 days of advance written notice of such intention to terminate to the other parties to the Agreement following which The Preserve at Juno Beach will no longer be billed by Northern for maintenance of their exfiltration system and reserve funds collected for the exfiltration trench per the Agreement currently on hand will be transferred to the Town of Juno Beach, in accordance with the termination clause within the Multi-Party Agreement. The Preserve at Juno Beach will continue to be assessed for their drainage connection to the Juno Isles stormwater management system.

Recommendation

Northern Staff recommends the Board of Supervisors terminate the Multi-Party Agreement.

**UNIT OF DEVELOPMENT NO. 43
REGULAR AGENDA
DISBURSEMENT NO. 214B
MARCH 27, 2024**

EIPC TOTALS

ENGINEERING:

WGI, Inc. (Wantman Group)

(Boardwalk Repairs PO#23-48)

2,170.62

2,170.62

2,170.62

2,170.62



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: March 27, 2024

FROM: Susan P. Scheff, District Clerk

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

RE: Public and Community Relations Board Report

Community Relations

1. Northern Staff attended the following meetings on behalf of the District:
 - National Pollutant Discharge Elimination System
 - Forum Club of the Palm Beaches
 - Palm Beach County Local Mitigation Strategy
 - Safety Council of the Palm Beaches
2. Northern Staff met with representatives of the following Units to discuss projects and provide information:

Unit No. 2C	Alton
Unit No. 3	Horseshoe Acres/Square Lake
Unit No. 4	West of Villages of Palm Beach Lakes
Unit No. 9A/9B	Abacoa I & II
Unit No. 14	Eastpointe
Unit No. 16	Palm Beach Park of Commerce
Unit No. 20	Juno Isles
Unit No. 21	Old Marsh
Unit No. 23	The Shores
Unit No. 43	Mirasol
Unit No. 53	Arden

Training

1. Laura Ham participated in a CPE webinar sponsored by PFM entitled, “POWERhours Investment Training Webinar” on March 6.
2. Laura Ham participated in a CPE webinar sponsored by FGFOA entitled, “Revenue Audits” on March 14. This webinar was moderated by Katie Roundtree.
3. Katie Roundtree and Laura Ham participated in a CPE webinar sponsored by FGFOA entitled, “Psychological Safety in the Workplace” on March 21.
4. Several members of Northern’s Engineering and Operations Staff attended virtual National Pollutant Discharge Elimination System (NPDES) Permit MS4 Staff IDDE, SPCR & Construction Site Refresher Training presented by Cheryl Moore Consulting on March 20.

Media

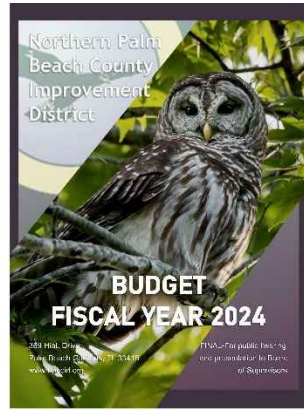
1. Northern continues to submit a monthly article (attached) to the following newsletters through Seabreeze Publications*:

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



Living within Our Budget

Like most local governments, the Northern Palm Beach County Improvement District (Northern) must prepare and abide by an Annual Budget. Unlike many other local governments, Northern prepares a budget for general expenses, such as administrative and overhead expenses, and for each Unit of Development within its jurisdiction. A Unit of Development is a separate, distinct area formed to provide specific services from Northern. These areas can be for individual housing developments, such as PGA National, BallenIsles or Abacoa. They can also be for an area that covers several developments, such as Horseshoe Acres, Steeplechase, Arbor Parc and Woodbine. Each Unit of Development is unique since their needs can be quite different. Currently, there are 47 active Units of Development with budgets, excluding the general fund. Northern's primary purpose is to provide stormwater control services to its area. However, in some areas, Northern is also responsible for road, preserve, trail, and gate maintenance.

Northern's fiscal year begins on October 1 and ends on September 30. Each year, starting in January, the budget process begins for the new fiscal year. Staff and Department Heads submit their budgeted requests for projects, services and equipment for the upcoming year to the Budget Manager. The Budget Manager compiles the information and produces a draft budget for review by Northern Management. During this time, requests are balanced against funding to determine whether or not specific projects or requests remain in the funding plan for the upcoming year.

Budgets are funded from either maintenance assessments, reserve funds, loans or a combination of the above. Northern has a policy to keep a minimum of 25% of the maintenance budget for each Unit of Development in reserves. Reserves are in place for unexpected emergencies, disasters, and cost increases more than budgeted. Any reserves over the minimum can be used to fund future projects or offset assessment increases. Assessment increases are reviewed, and management determines if it is appropriate to use reserves or loans to finance larger capital projects or one-time expenses to limit the rise in the assessment rate. Sometimes, long-term debt is paid off, or one-time projects are completed, and assessment rates can lower for the upcoming year.

Once a preliminary budget is agreed upon by internal staff, the Proposed Budget is sent to Home Owner and Property Owner Associations within Northern's jurisdiction to begin discussions on the upcoming year's budget. Budgets are reviewed with association representatives to fully communicate the plan for the upcoming year. Modifications to the proposed budget will be reviewed and incorporated when possible.

The ultimate authority for approving the budget is Northern's Board of Supervisors. The Preliminary Budget is reviewed with the Board in May. Once the new tax roll is received and reviewed, the Board approves the TRIM rates in June.

TRIM stands for Truth in Millage and is the highest rate to assess a property. The Property Appraiser mails TRIM notices to property owners in August each year. In August, a public hearing is held for the Board to hear any public comments on the proposed budget. After comments are received and potentially addressed, the Board will approve the Budget. The final assessment rates are sent to the Tax Collector for inclusion on the Real Estate Tax Bill sent to property owners in November. The new Budget Year begins on October 1.

We all feel the impact of rising prices. At Northern, both the staff and the Board work hard to ensure that our assessments cover the cost of maintaining our assets and paying off any outstanding debt, while also keeping our residents and property owners in mind. We achieve this by using reserves and projecting our capital needs for the next five years. This approach helps us to maintain stable assessments, with increases only when necessary and decreases when practical. You can find our Budget on our website, www.npbcid.org. We hope that you find it helpful and informative.

NPDES tip: Your neighborhood drainage system is not a garbage disposal please don't treat it like one. Encourage all residents to take responsibility and to not dump chemicals, fertilizer, paint, oil, etc. in inlets or pipes. Discourage sweeping of lawn clippings and dirt into street drains and disposing of lawn clippings and other debris (wood, concrete blocks, Christmas trees, etc.) directly into retention lakes. Keep drainage facilities clear of vegetation, trash, improperly and illegally discarded appliances, shopping carts, tires, cars, garbage bags, etc.



Northern Palm Beach County Improvement District
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EXECUTIVE SUMMARY

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

DATE: March 27, 2024

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

RE: March 13, 2024 Engineering Review Committee Recommendations

i) **Consider Retainage Amendment for Annual Contracts**

Background

At the Board Meeting held on May 24, 2023, the Board approved changing the retainage amount on construction contracts from 10% until substantial completion and then 2% until final completion, to a straight 5% retainage for the life of the contract. This was in response to a change in Florida Statutes that specifically addressed construction contracts.

Northern has various annual service contracts for services such as aquatic weed control, landscaping, etc. The contracts for these services reflect a 7.5% retainage for the term of the contract, payable upon successful completion, at the end of the contract term. Staff is requesting modifying the retainage percentage on annual contracts to 5% to be consistent with construction contracts. This would take effect for contracts beginning October 1, 2024. Contractors would be required to execute a Retainage Amendment to their contract along with their Contract Extension. A draft Contract Extension and Retainage Amendment are included for review.

The amount withheld each month would be slightly less than under the current contract, however, ultimately the total amount paid upon successful completion remains unchanged. The only risk to the District is that less retainage is withheld overall to correct any deficiencies in instances of nonperformance by a contractor, which has been rare.

Fiscal Impact

There is no ultimate fiscal impact for this change. The only change would be in the amount paid to the contractor on a monthly basis and upon completion of the contract. The total amount paid would not change.

ERC Action

After presentation by Katie Roundtree and Ken Edwards, a general discussion followed and the Committee recommended modifying the retainage amount from 7.5% to 5%, beginning October 1, 2024.

Recommendation

Northern Staff and General Counsel recommend approval of the Retainage Amendment for all annual contractors, modifying the retainage amount from 7.5% to 5%, beginning October 1, 2024. This change will also be noted on the Contract Extension to be executed by the contractor.

ii) Review and Ranking of Request for Qualifications Submittals for Project/Consulting Engineers

Background

On March 1, 2024 Northern received 22 responses to the Request for Qualifications (RFQ) for Project/Consulting Engineers. All responses were deemed responsive and met the qualifications for the submittal requirements. The RFQ included a minimum number of firms to be selected in the following engineering disciplines:

General Civil Engineering with Surveying capabilities in-house	5 Firms
General Civil Engineering without Surveying capabilities in house	5 Firms
Structural Engineering	3 Firms
Mechanical Engineering	3 Firms
Electrical Engineering	3 Firms
Geotechnical Engineering	3 Firms
Traffic Engineering	3 Firms
TOTAL FIRMS	25

The submittals received were as follows:

General Civil Engineering with Surveying capabilities in-house	6 Firms
General Civil Engineering without Surveying capabilities in house	6 Firms
Structural Engineering	3 Firms
Mechanical Engineering	1 Firms
Electrical Engineering	2 Firms
Geotechnical Engineering	2 Firms
Traffic Engineering	2 Firms
TOTAL FIRMS	22

The following is a list of the firms and related disciplines:

Firm	Discipline	Number of Firms
Baxter & Woodman	Mechanical	1 firm
Kimley-Horn and Associates, Inc.	Traffic	2 Firms
Simmons & White, Inc.	Traffic	
SGM Engineering, Inc.	Electrical	2 Firms
Smith Engineering Consultants, Inc.	Electrical	
Tierra South Florida, Inc.	Geotechnical	2 Firms
Universal Engineering Sciences	Geotechnical	
GM2 Associates, Inc.	Structural	3 Firms
Lakdas/Yohalem Engineering, Inc.	Structural	
WGI, Inc.	Structural	
Connect Engineering LLC	General Civil Without Surveying	6 Firms
Florida Technical Consultants	General Civil Without Surveying	
Holtz Consulting Engineers, Inc	General Civil Without Surveying	
Jonathan T. Ricketts, Inc	General Civil Without Surveying	
Mock, Roos & Associates, Inc.	General Civil Without Surveying	
Reina Engineering	General Civil Without Surveying	
BGE, Inc.	General Civil With Surveying	6 Firms
Caulfield & Wheeler, Inc.	General Civil With Surveying	
Engenuity Group, Inc.	General Civil With Surveying	
Keshavarz & Associates, Inc.	General Civil With Surveying	
Michael B. Schorah & Associates, Inc	General Civil With Surveying	
Thomas Engineering Group	General Civil With Surveying	

Fiscal Impact

The approved Budget for FY 2023/2024 adequately supports the Project and Consulting Engineer services.

ERC Action

After presentation by Dan Beatty, a general discussion followed and the Committee recommended acceptance of all 22 firms.

Recommendation

Based on the submittals received and the number of firms which applied in the different engineering disciplines, Staff recommends acceptance of all 22 firms and request the Board's acceptance of the ERC recommendation.

EXTENSION AMENDMENT TO AGREEMENT

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

CONTRACTOR: _____

SUBJECT CONTRACT: _____

DATE OF ISSUANCE: May 24, 2024

=====

YOU ARE HEREBY NOTIFIED that the above Contract, as previously amended, is hereby extended and made subject to the following provisions:

1. Contract term is extended from October 1, 2024 through September 30, 2025.
2. Contract price for extended term is to be paid in accordance with the approved requested increase.
3. Contract retainage percentage for extended term shall be modified to 5% per the attached Retainage Amendment.

=====

RECOMMENDED:
by: _____
Executive Director

APPROVED:
by: _____
Northern's Board

APPROVED:
by: _____
Contractor

Dated: _____

Dated: _____

Dated: _____

RETAINAGE AMENDMENT

This Retainage Amendment (the "Amendment") shall be effective as of the ____ day of _____, 2024 and is being entered into by and between Northern Palm Beach County Improvement District, (the "Owner") located at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 and _____, (the "Contractor" and together with the Owner collectively referred to herein as the "Parties") located at _____.

WITNESSETH

WHEREAS, on or about the ____ day of _____, 20____, the Owner and Contractor entered into an agreement (the "Agreement") whereby the Contractor was to supply to the District with those works or services described therein; and

WHEREAS, the Agreement contains certain provisions authorizing the Owner to retain, on an annual or completion basis, a percentage (the "Retainage") of the amount to be paid by the Owner to the Contractor; and

WHEREAS, the Owner and Contractor intend by this Amendment to modify the percentage that may be withheld by the Owner as Retainage.

NOW, THEREFORE, in consideration of the mutual understandings set forth herein, the sufficiency of which is accepted by both the Owner and Contractor, the Owner and Contractor agree as follows:

Section 1. Recitals. The above recitals are true and correct to the knowledge of the Parties and incorporated herein by this reference.

Section 2. Amendment.

- (a) As of October 1, 2024, the Retainage percentage that may be retained by the Owner shall be 5% and applied to all new payments made by the Owner to the Contractor thereafter.
- (b) The new Retainage percentage of 5% shall be held by the Owner and paid at: (i) Final Completion of the subject works and their acceptance by the Owner, or (ii) when the Agreement calls for final payment of Retainage, as the case may be. Any such payment of Retainage shall be less any amounts that are the subject of a good faith dispute between the Owner and Contractor or the subject of a claim brought pursuant to s. 255.05, Florida Statutes.
- (c) If on October 1, 2024, previously withheld retainage exceeds the New Retainage percentage of 5% such excess withheld amount shall be paid to the Contractor by the Owner within 30 business days thereafter.

Section 3. Reaffirmation. Except as herein amended, the remaining terms and provisions of the Agreement shall continue in full force and effect.

Section 4. Miscellaneous Provisions.

(A) **Binding Effect.** All of the terms and provisions of this Amendment, 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.

(B) **Assignability.** This Amendment may not be assigned without the prior written consent of all Parties to this Amendment, provided such consent may not be unreasonably withheld.

(C) **Severability.** If any part of this Amendment 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.

(D) **Governing Law, Venue and Jurisdiction.** This Amendment and all transactions contemplated by this Amendment 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. Jurisdiction and Venue of all proceedings in connection herewith shall be exclusively in the Circuit Court of 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.

(E) **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 Amendment 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.

(F) **Headings.** The headings contained in this Amendment are for convenience of reference only, and shall not limit or otherwise affect in any way the meaning or interpretation of this Amendment.

(G) **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 Amendment 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, exparte and/or appellate fees and costs.

(H) **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.

(I) **Construction.** The parties acknowledge that each has shared equally in the drafting and construction of this Amendment and accordingly, no court construing this Amendment shall construe it more strictly against one party than the other and every covenant, term and provision of this Amendment shall be construed simply according to its fair meaning.

(J) **Counterparts.** This 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.

(K) **Effective Date.** This Amendment shall be effective as of the last date that it is signed by all of the Parties hereto.

IN WITNESS WHEREOF, the Owner and Contractor have hereunto set their hands and official seals on the dates hereinafter set forth.

Executed by Owner this ____ day of _____, 2024.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

Executed by Contractor this ____ day of _____, 2024.

[CORPORATE SEAL]

(CONTRACTOR NAME)

By: _____
Print: _____
Title: _____



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: March 27, 2024

FROM: Katie Roundtree, Director of Finance and Administration

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

RE: Legal Committee Recommendation

The Legal Committee met on March 21, 2024 to consider the District's current bond counsel vacancy and determine how to proceed with engagement of new bond counsel.

Background

In December 2023, Mark Raymond, Esq. informed the Board that he would be retiring after the first of the new year. Mark Raymond has been Northern's Bond Counsel for over 30 years and during that period acted as both bond and disclosure counsel for the District.

Bond counsel practice typically entails preparation of bond authorizing documents, disclosure documents and compliance assistance with the Internal Revenue Code. In addition, their services are to provide an opinion on the validity of the bond offering, the security for the offering, and whether and to what extent interest on the bonds is exempt from income. The opinion of bond counsel provides assurance both to issuers and the investors who purchase the bonds that all legal and tax requirements relevant to the matters subject to their opinion are met. See attached information from the Government Finance Officers Association (GFOA) regarding the types of legal counsel involved in bond transactions.

With a potential refunding of the Unit of Development No. 2C bonds being considered, as well as a possible new issue of bonds for a potential new Unit of Development, the Board will need the services of a bond counsel within the next few months.

Fiscal Impact

Bond Counsel is typically paid from the cost of issuance proceeds of bonds issued but since they are asked from time to time to provide advice on non-bond issuance topics, hourly or lump sum payments are possible when services of that nature are provided.

Recommendation

Mr. Raymond recommended several firms that he felt could ably assist the District as Bond Counsel, including their ability to act in a dual role as Disclosure Counsel.

Following discussion, the Committee unanimously recommended that the Board approach Nabors, Giblin and Nickerson, P.A. to determine if they were willing to act as Northern's new bond and disclosure counsel. This would entail requesting the law firm's provision of an acceptable engagement letter. In conjunction with the provision of such a letter, it was also recommended that the Board authorize the Board President or Vice President to sign and accept the terms of such a letter of engagement upon advice of Staff and General Counsel without awaiting Board approval.



BEST PRACTICES

Types of Legal Counsel

Issuers often engage with a variety of legal advisors as part of the financing team when undertaking the issuance of municipal bonds. Issuers should be aware of the different roles played by the types of counsel involved in a bond transaction. In addition, issuers should clearly communicate with the various legal advisors to determine the scope of services to be provided by each to avoid duplication or omission of key services and reduce costs. Issuers should discuss any potential conflicts of interest with the team, especially if one firm is playing multiple roles in a bond transaction.

Some of the most common legal roles in bond transactions are that of issuer counsel, bond counsel, underwriter counsel, disclosure counsel, and special tax counsel. GFOA recommends issuers be aware of the different roles played by the types of counsel involved in a bond transaction. The role of each is outlined below, although it is also important to understand that some roles may be filled by different or multiple parties depending on the situation.

ISSUER COUNSEL

Issuers often include their own legal counsel, i.e. a city attorney, general counsel, county counsel, etc. in their financing team due to their special expertise with state and local bond authorization statutes and rules. Investors need assurance that an issuer has followed all legally required steps prior to the issuance of bonds, including compliance with state and local election, meeting, filing, disclosure laws, and other regulations or actions related to the borrowing, as applicable. It is often important that the issuer counsel review disclosure, bond sale, and other legal documents associated with transactions to ensure that the representations, commitments, and obligations in the bond documents do not conflict with

the issuer's other policies and rules and to assist the issuer in determining the accuracy and completeness of material information.

Usually in concert with recognized bond counsel, they advise in a legal capacity prior to the actual issuance of a legal opinion on bond issues. While issuer's counsel may perform many of the same or similar legal functions of bond counsel, they do not act as recognized bond counsel. In cases where an issuer does not have an issuer's counsel, recognized Bond Counsel may be required to perform these duties for the jurisdiction.

BOND COUNSEL

Role Before and During the Bond Issuance Process

Bond Counsel is an important member of the debt issuance team who is retained by the Issuer but represents the interests of the bondholders. Bond Counsel provides a legal opinion that:

- Issuer is authorized to issue proposed municipal securities and has met all legal and procedural requirements necessary for issuance.
- If applicable, interest on the proposed securities will be excluded from gross income of the bondholders (Federal and/or State and/or local)

In order to provide and document these legal opinions, Bond Counsel provides services including analyzing the legality of the project and security structure and drafting documents including the bond indentures, resolutions, ordinances, tax certificates, ballot language, public notice, and other documents needed for the transaction. In addition, Bond Counsel often handles disclosure related items such as drafting or reviewing documents such as the official statement, continuing disclosure agreements (CDAs), notices of sale or intention to sell, and preparation or review of negative assurance on the official statement – sometimes referred to as a SEC Rule 10b-5 opinion. Bond counsel may also assist with the due diligence process leading up to the issuance of the bonds including a review of past compliance with continuing disclosure agreements and may review the issuer's Annual Comprehensive Financial Report, website, and other information to ensure consistency and appropriateness of information provided to the market.

As discussed in the GFOA Best Practice: Selecting Bond Counsel, GFOA recommends that a competitive selection process is used in selecting firms for Bond Counsel, Disclosure Counsel, and Tax Counsel. Fee arrangements may include fixed fee or hourly fees, with or without caps. Fees may be contingent upon the sale of bonds, although caution should be exercised in these types of arrangements that there are not incentives to inappropriately issue bonds.

Role Following the Bond Issuance Process

In addition to the services provided during a bond transaction, bond counsel may also assist issuers with post-issuance compliance policies and procedures, audits or inquiries from the IRS or SEC, and corrective actions when violations are found. Bond Counsel may also assist with annual filings or material event filings.

UNDERWRITER'S COUNSEL

In negotiated sales, the underwriter may retain their own counsel. Such counsel assists the underwriter in meeting its legal responsibilities in a bond transaction. This may include drafting or reviewing documents such as the bond purchase agreement, official statements, disclosure documents, Blue Sky memoranda, the agreement among underwriters, negative assurance, and other various documents. The underwriter's counsel will review various aspects of the bond transaction to assist the underwriter in meeting its due diligence obligation and will negotiate the purchase agreement on behalf of the Underwriter. Underwriter's counsel fees are often paid from the expense component of the underwriter's gross spread but can also be funded from the financing team cost of issuance. Issuers should be mindful of this significant expense and reach agreement early in the sale process over the fee to be charged by underwriter's counsel.

As discussed in the GFOA Best Practice: Issuer's Role in Selection of Underwriter's Counsel, GFOA recommends that issuers minimize their involvement in the selection of underwriter's counsel. Issuers should have a role in ensuring that underwriter's counsel is competent, has no conflicts of interest, and that costs are reasonable. However, issuers should understand that the underwriter ultimately bears responsibility for the adequacy of its own counsel.

While underwriter's counsel has sometimes been tasked with the preparation of disclosure documents, including the official statement, in negotiated transactions, GFOA recommends

that issuers rely upon their bond counsel, disclosure counsel, or municipal advisor to oversee preparation of these key documents, as these professionals are selected by the issuer and can assist with responsibilities after the transaction.

DISCLOSURE COUNSEL

Role Before and During the Bond Issuance Process

A separate Disclosure Counsel is sometimes retained by a government to assist with federal securities law and disclosure documents related to public bond issuances. This may include, but is not limited to, drafting, or reviewing documents such as the official statement or portions thereof, continuing disclosure agreements (CDAs), notices of sale or intention to sell, and preparation of negative assurance on the official statement. In addition to the documents, disclosure counsel may also assist with the due diligence process leading up to the issuance of the bonds including a review of past compliance with continuing disclosure agreements and may review the issuer's Annual Comprehensive Financial Report, website, and other information to ensure consistency and appropriateness of information provided to the market. These services are often provided by bond counsel, but issuers may choose to hire a separate disclosure counsel in situations where their bond counsel firm lacks the necessary securities law expertise or in situations where there are unique and/or complex disclosure issues to navigate in the bond transaction.

Role Following the Bond Issuance Process

Following issuance of bonds, governments are responsible for managing agreed upon post-issuance compliance responsibilities, including compliance with CDAs as well as federal and state tax law and regulations. Disclosure Counsel may be retained for periods following issuance of bonds to coordinate annual filings with the issuer and to confirm that the content and timeliness of the filings satisfy the requirements of the CDAs. In addition, disclosure counsel may assist with other material event filings and may assist issuers in any enforcement proceedings with the SEC, IRS, or other regulatory bodies. Disclosure counsel may also review or draft policies and/or procedures related to post-issuance compliance.

SPECIAL TAX COUNSEL

Issuers sometimes retain a special tax counsel to provide expertise with respect to tax law on a bond transaction. While this is a function often provided by bond counsel, issuers may consider a special tax counsel in situations where their bond counsel firm lacks the necessary tax expertise or in situations where there are unique and/or complex tax issues to navigate in the bond transaction. Services provided during bond issuance may include preparation of the formal tax opinion, review of the official statement, and assistance with IRS private letter rulings. After the bonds are issued special tax counsel may also assist with IRS audits and if any tax violations have occurred, may assist with any remediation procedures such as the IRS Voluntary Closing Agreement Program (VCAP). Issuers may wish to consider retaining a separate law firm if an audit brings into question a tax opinion previously provided by special tax counsel.

BANK COUNSEL

For private placements, direct purchases, bank loans, and letter of credit and standby agreements, a bank often retains their own counsel to prepare various legal documents associated with the financing transaction. Document preparation, including the loan agreement, continuing covenant agreement, and/or credit enhancement agreement, generally occurs after an issuer conducts a solicitation and selects a bank based on it having the best proposed term sheet.

In certain variable-rate transactions, bank counsel may also draft letter(s) of credit and/or standby purchase agreements on behalf of the bank. These agreements, including covenants placed on the government not included in the original term sheet, are negotiable and should be carefully reviewed by the government and its municipal advisors. Bank counsel fees are often paid by the government involved in the transaction.

Board approval date: Friday, September 28, 2018

Nabors, Giblin & Nickerson, P.A.

Nabors, Giblin & Nickerson, P.A. ("NG&N") was established over 38 years ago (1984) so that its principals could focus their practice upon the representation of local governments on a statewide basis. From its inception, NG&N has represented Florida local governments with respect to the issuance of tax-exempt indebtedness. NG&N currently consists of 43 employees, of which 24 are attorneys, with offices in Tampa, Tallahassee and Plantation. Of the Firm's 24 attorneys, 16 are shareholders, 6 are associates and 2 are Of Counsel to the Firm. NG&N is managed by its President, Mark T. Mustian.

NG&N has been one of the leading Bond Counsel firms in Florida with respect to financing local government infrastructure for over three decades. Since its beginnings, NG&N and its members have provided Bond Counsel services to cities, counties, special districts and other governmental entities in the State of Florida, including the State itself. Over the last five years, NG&N has served as Bond Counsel in approximately 585 financings with an approximate aggregate principal amount of \$20.6 billion. During such period of time, NG&N has also served as Disclosure Counsel in approximately 176 transactions with an aggregate principal amount of nearly \$20.4 billion and as Underwriters' Counsel in approximately 140 transactions with an aggregate principal amount of over \$3.9 billion. NG&N presently serves as Bond Counsel or Disclosure Counsel to nearly 150 governmental entities.

NG&N has particular experience with special assessments (in the District's parlance, "drainage taxes"), and assessment-secured transactions similar to the District's existing financing structures, including serving as Bond and Disclosure Counsel on more community development district financings than any other firm in the state. NG&N has served as a pioneer in special assessment finance in Florida, including being the primary lobbyist for changing Chapter 197, Florida Statutes, to provide for the collection of assessments on the tax roll. We have several attorneys who work almost exclusively in crafting and implementing assessments themselves, and others who work extensively in the public finance context of bonds secured by assessments. The Firm proposes to assign Christopher M. Traber, Steven E. Miller, Mark T. Mustian and Michael Broschart as NG&N's principal contacts in connection with its representation of the District. Mr. Traber has over 25 years of tax-exempt bond experience as both Bond Counsel and Disclosure Counsel, including substantial experience in assessments and assessment financings. Mr. Miller and Mr. Mustian likewise have over 30 years of tax-exempt bond experience in a variety of public sector projects, and Mr. Broschart has 7 years of experience exclusively in public finance law.

As has been the case on the District's prior bond issues, Bond and Disclosure Counsel are generally paid based on a percentage of the principal amount of bonds issued, usually denominated as a set price per \$1,000 of bonds. NG&N would propose to continue this for the District's future issues, either with a fee to be separately negotiated for each issue, or based on a formula which would decline percentage-wise as the principal amount of bonds issued increases, whichever the District prefers. NG&N will make itself available to the District as the District may need, including appearing at any meetings as requested.

From: Danvers Beatty <Danvers@npbcid.org>
Date: 3/6/24 2:02 PM (GMT-05:00)
To: CINDY BLUM <blum5@comcast.net>, Eric Vincent <Eric@npbcid.org>
Cc: Ken Roundtree <ken@npbcid.org>
Subject: RE: Abacoa Preserves

Good afternoon Cindy

Thank you so much for your email regarding your interaction with Eric and his prompt response to your request. You are correct, Eric is an extremely conscientious employee and a valued element of our organization. Outstanding work Eric!

Thank you!

Dan Beatty

C. Danvers (Dan) Beatty, P.E., M.P.A.

Executive Director

Northern Palm Beach County Improvement District

359 Hiatt Drive, Palm Beach Gardens, FL 33418

Telephone: (561) 624-7830

Facsimile: (561) 624-7839

Email: Danvers@npbcid.org

Website: www.npbcid.org

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From: CINDY BLUM [<mailto:blum5@comcast.net>]

Sent: Wednesday, March 6, 2024 1:57 PM

To: Danvers Beatty <Danvers@npbcid.org>; Eric Vincent <Eric@npbcid.org>; CINDY BLUM <blum5@comcast.net>

Subject: Abacoa Preserves

Hi Mr. Beatty,

This is the email I meant to send.

Please accept my thanks and appreciation for the work of Eric Vincent who has been highly responsive to my request for repairs of the fencing and bridge within the Abacoa preserves. Upon my request, he came out promptly so that we could review my concerns and over the very next 2 days, was out there making the repairs along with others on the crew. He has also enabled me to point out future issues as they occur so that the preserves are kept as nice as intended. We look forward to having the fences painted in the near future, further enhancing the beauty of the area.

Again, thank you to Eric who went well beyond the call of duty in making repairs so quickly. I'm sure he is a valued member of the team.

Cindy Blum

From: Kim Leser
Sent: Wednesday, March 6, 2024 4:15 PM
To: CINDY BLUM <blum5@comcast.net>; Lucas Schaffer <Lucas@npbcid.org>
Cc: Danvers Beatty <Danvers@npbcid.org>; Sam Payson <Sam@npbcid.org>
Subject: RE: Abacoa preserves

Ms. Blum, thanks so much for reaching out to commend our staff. Our Environmental Staff is very dedicated and I really appreciate you noticing and letting me know.

Thank you,

Kimberly A. Leser, PE

District Engineer
Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33418
(561) 624-7830 Phone
(561) 624-7839 Fax
kim@npbcid.org
www.npbcid.org

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Please consider the environment before printing this email.

From: CINDY BLUM <blum5@comcast.net>
Sent: Wednesday, March 6, 2024 1:48 PM
To: Lucas Schaffer <Lucas@npbcid.org>; CINDY BLUM <blum5@comcast.net>; Kim Leser <kimberly@npbcid.org>
Subject: Abacoa preserves

Hi Ms. Leser,

I want to commend the work of Lucas Schaffer with the NPCBID. I reached out to him a couple weeks ago to ask that the grass be cut and the culvert areas trimmed within the preserves in Abacoa. I pick up trash in the preserves regularly and was limited in scope because of the possibility of snakes hiding in the grass. To my great surprise, he had a crew out the next day cutting the open areas and assures me the rest will be completed soon. I have also asked about emptying trash cans, which were done promptly, as well as adding some more cans to the preserves that do not have any. He is working on that with the Abacoa POA. I do believe that while children may party there, they need an opportunity to place their garbage somewhere acceptable besides in the preserves and home is likely not an option. Trash cans may help them to learn to do the right thing as well as give myself and others a place to discard what we may carry or pick up along the way.

Again, Lucas has been very responsive and helpful, please accept my endorsement of his work.

Cindy Blum



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: March 27, 2024

FROM: Laura L. Ham, Budget & Tax Roll Manager

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

RE: Assessments Received to Date Status Report

Attached is the “Tax Collection Status” report with receipts to date for the 2023-2024 fiscal year. The Assessments Received to Date Report shows year-to-date collections of \$37,034,396, representing a 94.44% collected rate.

A comparison to prior year distributions is shown in the table below:

Through March			
Fiscal Year Ending	Total Budget \$	YTD Collected \$	Total YTD Collected % of Budget
2024	\$ 39,215,841	\$ 37,034,396	94.44%
2023	\$ 35,922,095	\$ 34,256,028	95.36%
2022	\$ 34,164,263	\$ 33,363,481	97.66%
2021	\$ 31,694,504	\$ 28,248,300	89.13%
2020	\$ 32,069,289	\$ 28,573,638	89.10%
2019	\$ 30,878,079	\$ 26,838,989	86.92%
2018	\$ 30,395,272	\$ 27,652,436	90.98%
2017	\$ 29,851,907	\$ 28,174,974	94.38%
2016	\$ 24,785,265	\$ 23,343,706	94.18%
2015	\$ 24,863,731	\$ 23,497,416	94.50%

The next expected distribution is scheduled for April 10, 2024.

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

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	55,381.87	60,088.00	(4,706.13)	92.16%	7.83%
UNIT 2 - MAINTENANCE FUND	365,576.12	388,736.00	(23,159.88)	94.04%	5.95%
UNIT 2A - MAINTENANCE FUND	139,923.21	149,336.00	(9,412.79)	93.69%	6.30%
UNIT 2A - DEBT FUND	325,218.54	347,096.00	(21,877.46)	93.69%	6.30%
UNIT 2C - MAINTENANCE FUND	395,395.69	412,811.00	(17,415.31)	95.78%	4.21%
UNIT 2C - DEBT SERVICE FUND	5,362,073.96	5,598,883.00	(236,809.04)	95.77%	4.22%
UNIT 3 - MAINTENANCE FUND	358,473.52	380,735.00	(22,261.48)	94.15%	5.84%
UNIT 3A - MAINTENANCE FUND	279,704.00	292,673.00	(12,969.00)	95.56%	4.43%
UNIT 3A - DEBT FUND	405,576.32	424,381.00	(18,804.68)	95.56%	4.43%
UNIT 4 - MAINTENANCE FUND	563,820.59	611,241.00	(47,420.41)	92.24%	7.75%
UNIT 5 - MAINTENANCE FUND	575,039.27	605,317.00	(30,277.73)	94.99%	5.00%
UNIT 5A - MAINTENANCE FUND	839,558.04	860,399.00	(20,840.96)	97.57%	2.42%
UNIT 5B - MAINTENANCE FUND	143,026.92	152,401.00	(9,374.08)	93.84%	6.15%
UNIT 5B - DEBT FUND	377,638.01	402,388.00	(24,749.99)	93.84%	6.15%
UNIT 5C - MAINTENANCE FUND	49,247.28	52,766.00	(3,518.72)	93.33%	6.66%
UNIT 5D - MAINTENANCE FUND	128,448.41	136,969.00	(8,520.59)	93.77%	6.22%
UNIT 7 - MAINTENANCE FUND	124,747.36	131,039.00	(6,291.64)	95.19%	4.80%
UNIT 9 - MAINTENANCE FUND	130,073.84	137,492.00	(7,418.16)	94.60%	5.39%
UNIT 9A - MAINTENANCE FUND	1,099,947.84	1,187,219.00	(87,271.16)	92.64%	7.35%
UNIT 9A - DEBT FUND	2,678,722.66	2,891,253.00	(212,530.34)	92.64%	7.35%
UNIT 9B - MAINTENANCE FUND	892,548.92	967,759.00	(75,210.08)	92.22%	7.77%
UNIT 9B - DEBT FUND	1,241,207.97	1,345,795.00	(104,587.03)	92.22%	7.77%
UNIT 11 - MAINTENANCE FUND	2,964,314.39	3,185,052.00	(220,737.61)	93.06%	6.93%
UNIT 12 - MAINTENANCE FUND	73,522.74	78,561.00	(5,038.26)	93.58%	6.41%
UNIT 12A - MAINTENANCE FUND	25,409.69	27,236.00	(1,826.31)	93.29%	6.70%
UNIT 14 - MAINTENANCE FUND	923,523.56	1,011,427.00	(87,903.44)	91.30%	8.69%
UNIT 15 - MAINTENANCE FUND	919,159.73	996,570.00	(77,410.27)	92.23%	7.76%
UNIT 16 - MAINTENANCE FUND	1,338,884.73	1,374,841.00	(35,956.27)	97.38%	2.61%
UNIT 16 - DEBT FUND	523,266.22	537,319.00	(14,052.78)	97.38%	2.61%
UNIT 18 - MAINTENANCE FUND	2,083,824.81	2,227,070.00	(143,245.19)	93.56%	6.43%
UNIT 19 - MAINTENANCE FUND	556,566.73	576,040.00	(19,473.27)	96.61%	3.38%
UNIT 19A - MAINTENANCE FUND	40,492.13	41,700.00	(1,207.87)	97.10%	2.89%
UNIT 20 - MAINTENANCE FUND	211,255.00	228,083.00	(16,828.00)	92.62%	7.37%
UNIT 21 - MAINTENANCE FUND	790,133.00	834,032.00	(43,899.00)	94.73%	5.26%
UNIT 23 - MAINTENANCE FUND	306,543.45	326,553.00	(20,009.55)	93.87%	6.12%
UNIT 24 - MAINTENANCE FUND	326,092.72	349,204.00	(23,111.28)	93.38%	6.61%
UNIT 27B - MAINTENANCE FUND	177,476.22	184,181.00	(6,704.78)	96.35%	3.64%
UNIT 27B - DEBT FUND	198,549.95	206,008.00	(7,458.05)	96.37%	3.62%
UNIT 29 - MAINTENANCE FUND	89,462.78	94,897.00	(5,434.22)	94.27%	5.72%
UNIT 31 - MAINTENANCE FUND	861,787.93	929,999.00	(68,211.07)	92.66%	7.33%
UNIT 32 - MAINTENANCE FUND	21,546.96	22,450.00	(903.04)	95.97%	4.02%
UNIT 32A - MAINTENANCE FUND	4,784.00	5,000.00	(216.00)	95.68%	4.32%
UNIT 33 - MAINTENANCE FUND	25,298.81	26,474.00	(1,175.19)	95.56%	4.43%
UNIT 34 - MAINTENANCE FUND	172,064.87	198,326.00	(26,261.13)	86.75%	13.24%
UNIT 38 - MAINTENANCE FUND	73,108.15	78,252.00	(5,143.85)	93.42%	6.57%
UNIT 41 - MAINTENANCE FUND	7,237.10	7,841.00	(603.90)	92.29%	7.70%
UNIT 43 - MAINTENANCE FUND	1,034,346.14	1,071,832.00	(37,485.86)	96.50%	3.49%
UNIT 43 - DEBT FUND	1,215,297.91	1,263,141.00	(47,843.09)	96.21%	3.78%
UNIT 44 - MAINTENANCE FUND	112,252.06	124,736.00	(12,483.94)	89.99%	10.00%
UNIT 44 - DEBT FUND	532,694.40	591,937.00	(59,242.60)	89.99%	10.00%
UNIT 45 - MAINTENANCE FUND	439,125.99	471,234.00	(32,108.01)	93.18%	6.81%
Unit 45- Debt Fund	260,577.22	279,630.00	(19,052.78)	93.18%	6.81%
Unit 46 - Maint Fund	43,678.32	45,956.00	(2,277.68)	95.04%	4.95%

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

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Debt Service Fund	750,124.92	788,248.00	(38,123.08)	95.16%	4.83%
UNIT 47- MAINTENANCE FUND	54,868.15	58,632.00	(3,763.85)	93.58%	6.41%
UNIT 49- MAINTENANCE FUND	83,915.82	91,167.00	(7,251.18)	92.04%	7.95%
UNIT 51 - MAINTENANCE FUND	37,895.05	42,921.00	(5,025.95)	88.29%	11.70%
Unit 53 - Maintenance Fund	100,521.64	102,971.00	(2,449.36)	97.62%	2.37%
Unit 53 Debt Service Fund	<u>3,123,442.83</u>	<u>3,199,543.00</u>	<u>(76,100.17)</u>	<u>97.62%</u>	<u>2.37%</u>
Report Difference	37,034,396.46	39,215,841.00	(2,181,444.54)	94.44%	5.56%

Northern Palm Beach County Improvement District
Investment Summary
February 29, 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)	\$ 29,834,976	\$ 29,952,163	\$ 28,085,680	36.9%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,108,671	\$ 3,101,299	\$ 3,021,641	3.8%	3.00%	3.00%	2.45%
Synovus	\$ -	\$ -	\$ -	0.0%	0.85%	0.85%	0.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 28,307	\$ 28,182	\$ 7,050,868	0.0%	5.04%	5.06%	4.29%
Dreyfus Pfd MM (DR194)	\$ 33,221	\$ 33,070	\$ 7,061,931	0.0%	5.18%	5.22%	4.39%
Dreyfus Trsy Agy (DR521)	\$ 28,322	\$ 28,197	\$ 7,050,969	0.0%	5.04%	5.05%	4.28%
JP Morgan USTrsy (J3918)	\$ 28,098	\$ 27,976	\$ 7,055,919	0.0%	5.02%	5.02%	4.21%
JP Morgan 100 USTrsy (J3163)	\$ 35,836,532	\$ 35,678,822	\$ -	44.3%	5.02%	5.05%	0.00%
Total Pooled Cash	\$ 68,898,127	\$ 68,849,709	\$ 59,327,007				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 88,889	\$ 3,565,899	\$ 99,052	0.1%	5.29%	5.27%	4.19%
Reserve Funds	\$ 10,660,827	\$ 10,617,349	\$ 10,551,060	13.2%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 1,182,765	\$ 1,541,181	\$ 3,587,501	1.5%	4.74%	4.48%	0.00%
Total Trust Monies	\$ 11,932,481	\$ 15,724,429	\$ 14,237,613				
GRAND TOTAL	\$ 80,830,608	\$ 84,574,138	\$ 73,564,620				

Notes:

- (1) The District's general operations banking is with Wells Fargo. A 35bps earnings credit rate is received to offset bank service fees.
(2) Compliance with investment policy is summarized below:
- All bond trust accounts are in compliance with permitted investments pursuant to the bond resolutions:
- Pooled cash accounts are subject to the following requirements regarding portfolio composition:

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

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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	129,613	134,625	(5,012)
Intergovernmental revenues	0	0	0
Investment income	4,569	0	4,569
Miscellaneous	860	0	860
Total Revenues:	<u>135,043</u>	<u>134,625</u>	<u>418</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	446	752	306
CHEMICAL WEED CONTROL	5,164	15,493	10,329
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	8,551	27,734	19,183
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,303	10,000	6,698
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMTRY	0	5,000	5,000
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	521	565	44
Total Physical Environment	<u>17,986</u>	<u>70,544</u>	<u>52,558</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	641	2,818	2,177
Total Capital outlay	<u>641</u>	<u>2,818</u>	<u>2,177</u>
Total Expenditures:	<u>18,626</u>	<u>73,362</u>	<u>54,736</u>
Excess (deficiency) of revenues over expenditures	<u>116,417</u>	<u>61,263</u>	<u>55,154</u>
Other financing sources (uses):			
Transfers out	(23,218)	(72,763)	49,545
Total Other financing sources (uses):	<u>(23,218)</u>	<u>(72,763)</u>	<u>49,545</u>
Net change in fund balance	93,199	(11,500)	104,699
Fund balances, beginning of year	<u>210,558</u>	<u>0</u>	<u>210,558</u>
Total Fund balances, beginning of year	<u>210,558</u>	<u>0</u>	<u>210,558</u>
Fund balance, end of period	<u>303,757</u>	<u>(11,500)</u>	<u>315,257</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2023 Through 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	351,015	378,486	(27,471)
Intergovernmental revenues	0	0	0
Investment income	10,276	0	10,276
Miscellaneous	23,910	0	23,910
Total Revenues:	385,201	378,486	6,715
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,086	1,832	746
CHEMICAL WEED CONTROL	6,375	19,126	12,751
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	5,430	17,612	12,182
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	10,680	38,646	27,966
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,753	5,000	2,248
REPAIR & MAINT - GENERAL	0	4,500	4,500
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	0	7,000	7,000
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	15,000	15,000
Other	12,748	31,894	19,146
Total Physical Environment	39,073	152,610	113,537
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	23,000	23,000
Other	2,928	12,884	9,956
Total Capital outlay	2,928	35,884	32,956
Total Expenditures:	42,001	188,494	146,493
Excess (deficiency) of revenues over expenditures	343,201	189,992	153,209
Other financing sources (uses):			
Transfers out	(62,624)	(189,992)	127,368
Total Other financing sources (uses):	(62,624)	(189,992)	127,368
Net change in fund balance	280,577	0	280,577
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 2/29/2024
 (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	772,518	0	772,518

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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	132,505	143,593	(11,088)
Intergovernmental revenues	0	0	0
Investment income	6,537	0	6,537
Miscellaneous	1,107	0	1,107
Total Revenues:	<u>140,148</u>	<u>143,593</u>	<u>(3,445)</u>
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	0	200	200
AUDITORS SERVICES	861	1,452	591
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,397	4,530	3,133
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	15,000	15,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	9,000	9,000
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	<u>3,300</u>	<u>4,451</u>	<u>1,151</u>
Total Physical Environment	<u>5,558</u>	<u>70,633</u>	<u>65,075</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>5,558</u>	<u>70,633</u>	<u>65,075</u>
Excess (deficiency) of revenues over expenditures	<u>134,590</u>	<u>72,960</u>	<u>61,630</u>
Other financing sources (uses):			
Transfers out	<u>(25,754)</u>	<u>(72,960)</u>	<u>47,206</u>
Total Other financing sources (uses):	<u>(25,754)</u>	<u>(72,960)</u>	<u>47,206</u>
Net change in fund balance	108,837	0	108,837
Fund balances, beginning of year	<u>367,353</u>	<u>0</u>	<u>367,353</u>
Total Fund balances, beginning of year	<u>367,353</u>	<u>0</u>	<u>367,353</u>

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 2/29/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	476,189	0	476,189

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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	375,859	396,934	(21,075)
Intergovernmental revenues	0	0	0
Investment income	11,377	0	11,377
Miscellaneous	13,193	0	13,193
Total Revenues:	400,429	396,934	3,495
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	755	0	(755)
LEGAL SERVICES	0	2,500	2,500
FINANCIAL CONS./ADVISOR	0	400	400
AUDITORS SERVICES	863	1,456	593
CHEMICAL WEED CONTROL	550	1,650	1,100
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,109	3,596	2,487
PRESERVE/EXOTIC MAINT	9,943	146,395	136,452
REPAIR & MAINT-AERATORS	13,702	29,040	15,338
REPAIR & MAINT-PUMP STATN	93	0	(93)
REPAIR & MAINT - GENERAL	25	10,000	9,975
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	4,000	10,000	6,000
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	5,009	5,890	881
Total Physical Environment	36,049	253,927	217,878
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	40,000	40,000
MACHINERY & EQUIPMENT	0	23,000	23,000
Other	1,875	0	(1,875)
Total Capital outlay	1,875	63,000	61,125
Total Expenditures:	37,924	316,927	279,003
Excess (deficiency) of revenues over expenditures	362,505	80,007	282,498
Other financing sources (uses):			
Transfers out	(49,477)	(100,007)	50,530
Capital contributions from landowners	950	0	950
Total Other financing sources (uses):	(48,527)	(100,007)	51,480
Net change in fund balance	313,979	(20,000)	333,979
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	858,842	(20,000)	878,842

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 2/29/2024
(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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	340,938	372,951	(32,013)
Intergovernmental revenues	0	0	0
Investment income	8,940	0	8,940
Miscellaneous	6,200	0	6,200
Total Revenues:	<u>356,079</u>	<u>372,951</u>	<u>(16,872)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	10,205	10,000	(205)
ENGINEERING-PERMITS	485	0	(485)
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	767	1,293	526
CHEMICAL WEED CONTROL	10,151	32,923	22,772
MOWING SERVICES	0	0	0
SECURITY SERVICES	56	0	(56)
TRASH DISPOSAL	15,000	30,000	15,000
MOWING & LANDSCAPE MAINTENANCE	13,968	45,322	31,354
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	1,870	14,634	12,764
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	26,230	68,360	42,130
REPAIR & MAINT - GENERAL	0	6,000	6,000
REPAIR & MAINT-TELEMTRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
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	6,135	4,664	(1,471)
Total Physical Environment	<u>85,032</u>	<u>240,696</u>	<u>155,664</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	46,615	46,000	(615)
Other	934	3,558	2,624
Total Capital outlay	<u>47,549</u>	<u>49,558</u>	<u>2,009</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>132,581</u>	<u>290,254</u>	<u>157,673</u>
Excess (deficiency) of revenues over expenditures	<u>223,498</u>	<u>82,697</u>	<u>140,801</u>
Other financing sources (uses):			
Transfers out	(40,411)	(124,253)	83,842

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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Capital contributions from landowners	<u>4,102</u>	<u>11,556</u>	<u>(7,454)</u>
Total Other financing sources (uses):	<u>(36,309)</u>	<u>(112,697)</u>	<u>76,388</u>
Net change in fund balance	187,189	(30,000)	217,189
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>648,230</u></u>	<u><u>(30,000)</u></u>	<u><u>678,230</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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	265,742	281,417	(15,675)
Intergovernmental revenues	0	0	0
Investment income	8,365	0	8,365
Miscellaneous	(60)	0	(60)
Total Revenues:	274,048	281,417	(7,369)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,479	1,500	21
FINANCIAL CONS./ADVISOR	0	200	200
IT Services	0	0	0
AUDITORS SERVICES	783	1,321	538
CHEMICAL WEED CONTROL	2,920	9,471	6,551
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	13,347	41,085	27,738
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	6,038	19,272	13,234
Other	13,306	36,403	23,097
Total Physical Environment	37,874	250,752	212,878
Capital outlay			
MACHINERY & EQUIPMENT	0	23,000	23,000
Total Capital outlay	0	23,000	23,000
Total Expenditures:	37,874	273,752	235,878
Excess (deficiency) of revenues over expenditures	236,174	7,665	228,509
Other financing sources (uses):			
Transfers out	(20,074)	(70,665)	50,591
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(20,074)	(70,665)	50,591
Net change in fund balance	216,100	(63,000)	279,100
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	640,354	(63,000)	703,354

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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	547,240	604,095	(56,855)
Intergovernmental revenues	0	0	0
Investment income	15,784	0	15,784
Miscellaneous	3,290	0	3,290
Total Revenues:	566,314	604,095	(37,781)
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	1,280	2,158	878
CHEMICAL WEED CONTROL	6,148	19,938	13,790
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	6,000	19,461	13,461
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	28,442	99,621	71,179
REPAIR & MAINT-CANAL/LAKE	4,203	17,500	13,298
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	300,000	300,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
R&M- Aerator refurbishments	0	14,000	14,000
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	0	10,000	10,000
Other	26,655	60,408	33,753
Total Physical Environment	75,100	567,586	492,486
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	69,000	69,000
Other	2,249	9,896	7,647
Total Capital outlay	2,249	78,896	76,647
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	77,349	646,482	569,133
Excess (deficiency) of revenues over expenditures	488,965	(42,387)	531,352
Other financing sources (uses):			
Transfers out	(68,669)	(190,828)	122,159
Total Other financing sources (uses):	(68,669)	(190,828)	122,159
Net change in fund balance	420,295	(233,215)	653,510
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 2/29/2024
 (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	1,215,704	(233,215)	1,448,919

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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	549,165	585,505	(36,340)
Intergovernmental revenues	0	0	0
Investment income	15,938	0	15,938
Miscellaneous	40	0	40
Total Revenues:	565,143	585,505	(20,362)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	290	500	210
WATER QUALITY	2,373	4,492	2,119
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	507	855	348
CHEMICAL WEED CONTROL	3,490	10,470	6,980
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	4,338	14,070	9,732
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	5,457	5,735	278
Total Physical Environment	22,055	65,122	43,067
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	2,060	9,064	7,004
Total Capital outlay	2,060	9,064	7,004
Principal	111,253	224,469	113,216
Interest	41,181	80,399	39,218
Total Expenditures:	176,549	379,054	202,505
Excess (deficiency) of revenues over expenditures	388,593	206,451	182,142
Other financing sources (uses):			
Transfers out	(62,466)	(131,451)	68,985
Total Other financing sources (uses):	(62,466)	(131,451)	68,985
Net change in fund balance	326,128	75,000	251,128
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	1,129,063	75,000	1,054,063

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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	800,819	827,308	(26,489)
Intergovernmental revenues	0	0	0
Investment income	18,556	0	18,556
Miscellaneous	(831)	0	(831)
Total Revenues:	818,544	827,308	(8,764)
Expenditures:			
Physical Environment			
ENGINEERING FEES	371	19,000	18,630
ENGINEERING-PERMITS	1,227	0	(1,227)
LEGAL SERVICES	2,465	2,000	(465)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	769	1,296	527
MARSH MAINT-LITTORAL ZONE	232	18,779	18,547
CHEMICAL WEED CONTROL	12,743	38,229	25,486
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	0	62,000	62,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	250,000	250,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	13,397	22,605	9,208
Total Physical Environment	31,203	427,409	396,206
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	172,242	246,990	74,748
Interest	22,129	127,500	105,371
Total Expenditures:	225,574	801,899	576,325
Excess (deficiency) of revenues over expenditures	592,970	25,409	567,561
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(48,556)	(150,409)	101,853
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(48,556)	(150,409)	101,853
Net change in fund balance	544,414	(125,000)	669,414
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 2/29/2024
(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	1,384,335	(125,000)	1,509,335

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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	134,278	146,540	(12,262)
Intergovernmental revenues	0	0	0
Investment income	3,858	0	3,858
Miscellaneous	0	0	0
Total Revenues:	<u>138,136</u>	<u>146,540</u>	<u>(8,404)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	3,000	3,000
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	235	235
AUDITORS SERVICES	434	731	297
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	1,637	5,309	3,672
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	362	20,000	19,638
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	6,000	6,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	578	16,000	15,422
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	<u>2,531</u>	<u>8,921</u>	<u>6,390</u>
Total Physical Environment	<u>8,689</u>	<u>84,896</u>	<u>76,207</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	31,250	31,250
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>31,250</u>	<u>31,250</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>8,689</u>	<u>116,146</u>	<u>107,457</u>
Excess (deficiency) of revenues over expenditures	<u>129,447</u>	<u>30,394</u>	<u>99,053</u>
Other financing sources (uses):			
Transfers out	<u>(21,987)</u>	<u>(52,040)</u>	<u>30,053</u>
Total Other financing sources (uses):	<u>(21,987)</u>	<u>(52,040)</u>	<u>30,053</u>
Net change in fund balance	<u>107,459</u>	<u>(21,646)</u>	<u>129,105</u>
Fund balances, beginning of year	<u>187,447</u>	<u>0</u>	<u>187,447</u>
Total Fund balances, beginning of year	<u>187,447</u>	<u>0</u>	<u>187,447</u>

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 2/29/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	294,907	(21,646)	316,553

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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	47,030	50,737	(3,707)
Investment income	4,459	0	4,459
Miscellaneous	0	0	0
Total Revenues:	<u>51,489</u>	<u>50,737</u>	<u>752</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	315	531	216
TRASH DISPOSAL	1,700	3,400	1,700
MOWING & LANDSCAPE MAINTENANCE	360	1,166	806
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,600	1,600
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
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>598</u>	<u>848</u>	<u>250</u>
Total Physical Environment	<u>2,972</u>	<u>29,045</u>	<u>26,073</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	12,500	12,500
MACHINERY & EQUIPMENT	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>12,500</u>	<u>12,500</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>2,972</u>	<u>41,545</u>	<u>38,573</u>
Excess (deficiency) of revenues over expenditures	<u>48,517</u>	<u>9,192</u>	<u>39,325</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(10,386)</u>	<u>(21,692)</u>	<u>11,306</u>
Total Other financing sources (uses):	<u>(10,386)</u>	<u>(21,692)</u>	<u>11,306</u>
Net change in fund balance	38,130	(12,500)	50,630
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>310,170</u>	<u>(12,500)</u>	<u>322,670</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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	122,034	131,701	(9,667)
Intergovernmental revenues	0	0	0
Investment income	5,023	0	5,023
Miscellaneous	0	0	0
Total Revenues:	127,057	131,701	(4,644)
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	498	840	342
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	854	2,771	1,917
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	166	20,000	19,834
REPAIR & MAINT-CANAL/LAKE	0	7,500	7,500
REPAIR & MAINT-BLDG	0	3,000	3,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMTRY	578	18,000	17,422
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
R&M- GENERATORS	1,960	12,500	10,540
REPAIR & MAINT- WATER CTRL STR	0	1,600	1,600
Other	2,575	6,820	4,245
Total Physical Environment	6,632	83,303	76,671
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	61,250	61,250
Total Capital outlay	0	61,250	61,250
Total Expenditures:	6,632	144,553	137,921
Excess (deficiency) of revenues over expenditures	120,425	(12,852)	133,277
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(17,475)	(48,398)	30,923
Total Other financing sources (uses):	(17,475)	(48,398)	30,923
Net change in fund balance	102,950	(61,250)	164,200
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 2/29/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	375,573	(61,250)	436,823

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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	118,344	125,999	(7,655)
Intergovernmental revenues	1,461	0	1,461
Investment income	7,072	0	7,072
Miscellaneous	8,698	0	8,698
Total Revenues:	135,575	125,999	9,576
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	1,461	4,513	3,052
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	400	675	275
CHEMICAL WEED CONTROL	1,930	5,789	3,859
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,200	1,200
MOWING & LANDSCAPE MAINTENANCE	5,193	16,842	11,649
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
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	1,288	1,570	282
Total Physical Environment	10,273	42,089	31,816
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	10,000	10,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	710	3,122	2,412
Total Capital outlay	710	13,122	12,412
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	10,982	55,211	44,229
Excess (deficiency) of revenues over expenditures	124,593	70,788	53,805
Other financing sources (uses):			
Transfers out	(21,802)	(70,788)	48,986
Total Other financing sources (uses):	(21,802)	(70,788)	48,986
Net change in fund balance	102,790	0	102,790
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 2/29/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	511,803	0	511,803

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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	127,551	135,931	(8,380)
Intergovernmental revenues	0	0	0
Investment income	6,452	0	6,452
Miscellaneous	(80)	0	(80)
Total Revenues:	<u>133,923</u>	<u>135,931</u>	<u>(2,008)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	6,549	6,549
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	418	705	287
CHEMICAL WEED CONTROL	1,310	3,930	2,620
MOWING SERVICES	0	0	0
SECURITY SERVICES	56	0	(56)
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,867	6,056	4,189
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	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	12,000	12,000
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	1,375	1,665	290
Total Physical Environment	<u>5,527</u>	<u>75,405</u>	<u>69,878</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	4,705	0	(4,705)
Other	417	1,835	1,418
Total Capital outlay	<u>5,122</u>	<u>1,835</u>	<u>(3,287)</u>
Interest	0	0	0
Total Expenditures:	<u>10,649</u>	<u>77,240</u>	<u>66,591</u>
Excess (deficiency) of revenues over expenditures	<u>123,274</u>	<u>58,691</u>	<u>64,583</u>
Other financing sources (uses):			
Transfers out	(25,079)	(78,691)	53,612

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 2/29/2024
(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>(25,079)</u>	<u>(78,691)</u>	<u>53,612</u>
Net change in fund balance	98,195	(20,000)	118,195
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>465,361</u>	<u>(20,000)</u>	<u>485,361</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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,051,826	1,146,109	(94,283)
Intergovernmental revenues	0	0	0
Investment income	25,054	0	25,054
Miscellaneous	416	0	416
Total Revenues:	<u>1,077,296</u>	<u>1,146,109</u>	<u>(68,813)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	2,000	2,000
WATER QUALITY	0	2,384	2,384
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	2,432	4,101	1,669
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	13,256	42,510	29,254
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	3,875	12,568	8,693
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	75,413	239,670	164,257
UPLAND MAINTENANCE	8,898	34,850	25,952
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	40,349	111,816	71,467
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	0	4,000	4,000
REPAIR & MAINT-TELEMTRY	0	5,000	5,000
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	0	14,000	14,000
R & M PRESERVE STRUCTURES	0	150,000	150,000
REPAIR & MAINT- RTU GATES	0	1,000	1,000
REPAIR & MAINT- WATER CTRL STR	0	25,000	25,000
Other	49,325	133,194	83,869
Total Physical Environment	<u>193,548</u>	<u>905,593</u>	<u>712,045</u>
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	0	69,000	69,000
Other	125	0	(125)
Total Capital outlay	<u>125</u>	<u>89,000</u>	<u>88,875</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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Principal	0	0	0
Total Expenditures:	<u>193,673</u>	<u>994,593</u>	<u>800,920</u>
Excess (deficiency) of revenues over expenditures	<u>883,623</u>	<u>151,516</u>	<u>732,107</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(86,314)</u>	<u>(241,516)</u>	<u>155,202</u>
Total Other financing sources (uses):	<u>(86,314)</u>	<u>(241,516)</u>	<u>155,202</u>
Net change in fund balance	797,309	(90,000)	887,309
Fund balances, beginning of year	<u>1,186,990</u>	<u>0</u>	<u>1,186,990</u>
Total Fund balances, beginning of year	<u>1,186,990</u>	<u>0</u>	<u>1,186,990</u>
Fund balance, end of period	<u>1,984,299</u>	<u>(90,000)</u>	<u>2,074,299</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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	849,486	930,539	(81,053)
Intergovernmental revenues	0	0	0
Investment income	19,831	0	19,831
Miscellaneous	0	0	0
Total Revenues:	869,317	930,539	(61,222)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	1,897	3,199	1,302
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	5,663	18,161	12,498
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	813	2,635	1,822
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	75,413	239,670	164,257
UPLAND MAINTENANCE	21,751	85,190	63,439
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	22,283	46,341	24,058
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	0	8,000	8,000
REPAIR & MAINT-TELEMETRY	178	5,000	4,822
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
R&M- Aerator refurbishments	0	7,000	7,000
R & M PRESERVE STRUCTURES	11,179	150,000	138,821
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	30,086	82,549	52,463
Total Physical Environment	169,287	751,945	582,658
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:	169,287	794,945	625,658

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 2/29/2024
(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>700,030</u>	<u>135,594</u>	<u>564,436</u>
Other financing sources (uses):			
Transfers out	<u>(69,328)</u>	<u>(178,594)</u>	<u>109,266</u>
Total Other financing sources (uses):	<u>(69,328)</u>	<u>(178,594)</u>	<u>109,266</u>
Net change in fund balance	630,702	(43,000)	673,702
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>1,565,855</u>	<u>(43,000)</u>	<u>1,608,855</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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,791,572	3,062,555	(270,983)
Intergovernmental revenues	0	0	0
Investment income	51,954	0	51,954
Miscellaneous	3,110	0	3,110
Total Revenues:	2,846,636	3,062,555	(215,919)
Expenditures:			
Physical Environment			
ENGINEERING FEES	13,693	54,000	40,307
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	5,000	5,000
WATER QUALITY	6,550	17,390	10,840
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	1,333	1,333
AUDITORS SERVICES	6,667	11,242	4,575
MARSH MAINT-LITTORAL ZONE	176,516	525,150	348,634
CHEMICAL WEED CONTROL	110,796	331,937	221,141
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	10,694	34,683	23,989
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	6,460	6,460
PRESERVE/EXOTIC MAINT	13,749	109,250	95,501
REPAIR & MAINT-AERATORS	98,141	254,110	155,969
REPAIR & MAINT-PUMP STATN	3,999	55,000	51,001
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	6,000	47,000	41,000
REPAIR & MAINT-BLDG	975	6,000	5,025
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMTRY	1,577	10,500	8,923
REPAIR & MAINT-ROADS	59,572	130,000	70,428
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	0	5,000	5,000
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	0	160,000	160,000
R&M- Aerator refurbishments	6,147	35,000	28,853
R&M- GENERATORS	2,350	17,500	15,150
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	4,500	4,500
R&M- PRESERVE STRUCTURE/INLETS	0	2,080	2,080
Other	102,731	268,540	165,809
Total Physical Environment	620,156	2,209,675	1,589,519
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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
MACHINERY & EQUIPMENT	28,088	202,500	174,412
Other	<u>2,660</u>	<u>8,403</u>	<u>5,743</u>
Total Capital outlay	185,926	210,903	24,977
Principal	0	179,522	179,522
Interest	<u>8,492</u>	<u>16,983</u>	<u>8,491</u>
Total Expenditures:	<u>814,573</u>	<u>2,617,083</u>	<u>1,802,510</u>
Excess (deficiency) of revenues over expenditures	<u>2,032,062</u>	<u>445,472</u>	<u>1,586,590</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(255,279)	(695,472)	440,193
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(255,279)</u>	<u>(695,472)</u>	<u>440,193</u>
Net change in fund balance	1,776,783	(250,000)	2,026,783
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>4,139,436</u>	<u>(250,000)</u>	<u>4,389,436</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 2/29/2024

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	69,723	75,540	(5,817)
Intergovernmental revenues	0	0	0
Investment income	3,507	0	3,507
Miscellaneous	68	0	68
Total Revenues:	<u>73,297</u>	<u>75,540</u>	<u>(2,243)</u>
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	205	346	141
CHEMICAL WEED CONTROL	65	194	129
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,043	3,381	2,338
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	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
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	<u>697</u>	<u>754</u>	<u>57</u>
Total Physical Environment	4,860	20,175	15,315
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	10,000	10,000
MACHINERY & EQUIPMENT	0	0	0
Other	475	2,088	1,613
Total Capital outlay	<u>475</u>	<u>12,088</u>	<u>11,613</u>
Total Expenditures:	<u>5,334</u>	<u>32,263</u>	<u>26,929</u>
Excess (deficiency) of revenues over expenditures	<u>67,963</u>	<u>43,277</u>	<u>24,686</u>
Other financing sources (uses):			
Transfers out	<u>(17,447)</u>	<u>(53,277)</u>	<u>35,831</u>
Total Other financing sources (uses):	<u>(17,447)</u>	<u>(53,277)</u>	<u>35,831</u>
Net change in fund balance	50,516	(10,000)	60,516
Fund balances, beginning of year	<u>196,182</u>	<u>0</u>	<u>196,182</u>
Total Fund balances, beginning of year	<u>196,182</u>	<u>0</u>	<u>196,182</u>
Fund balance, end of period	<u>246,698</u>	<u>(10,000)</u>	<u>256,698</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 2/29/2024
(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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	24,005	26,188	(2,183)
Intergovernmental revenues	0	0	0
Investment income	1,981	0	1,981
Miscellaneous	0	0	0
Total Revenues:	<u>25,986</u>	<u>26,188</u>	<u>(202)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	82	138	56
CHEMICAL WEED CONTROL	387	1,255	868
TRASH DISPOSAL	0	1,500	1,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	347	7,994	7,647
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	1,107	2,989	1,882
Total Physical Environment	<u>1,923</u>	<u>18,876</u>	<u>16,953</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>1,923</u>	<u>18,876</u>	<u>16,953</u>
Excess (deficiency) of revenues over expenditures	<u>24,064</u>	<u>7,312</u>	<u>16,752</u>
Other financing sources (uses):			
Transfers out	(3,206)	(10,812)	7,606
Total Other financing sources (uses):	<u>(3,206)</u>	<u>(10,812)</u>	<u>7,606</u>
Net change in fund balance	20,858	(3,500)	24,358
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>139,700</u>	<u>(3,500)</u>	<u>143,200</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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	873,448	972,528	(99,080)
Intergovernmental revenues	0	0	0
Investment income	16,144	0	16,144
Miscellaneous	43,960	0	43,960
Total Revenues:	933,552	972,528	(38,976)
Expenditures:			
Physical Environment			
ENGINEERING FEES	98	1,000	903
ENGINEERING-PERMITS	1,613	0	(1,613)
LEGAL SERVICES	4,367	5,000	633
WATER QUALITY	2,641	5,480	2,839
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	507	507
AUDITORS SERVICES	2,312	3,898	1,586
CHEMICAL WEED CONTROL	13,166	42,702	29,536
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	3,108	10,079	6,971
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	37,889	166,474	128,585
REPAIR & MAINT-PUMP STATN	2,266	20,000	17,734
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	1,000	1,000
REPAIR & MAINT - GENERAL	350	5,000	4,650
REPAIR & MAINT-TELEMTRY	578	6,000	5,422
REPAIR & MAINT-CULVERTS	0	40,000	40,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	7,042	28,000	20,958
R&M- GENERATORS	950	12,500	11,550
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	67,972	194,582	126,610
Total Physical Environment	144,351	552,722	408,371
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	196,589	0	(196,589)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	115,500	115,500
Other	711	1,478	767
Total Capital outlay	197,300	116,978	(80,322)
Principal	0	96,407	96,407
Interest	4,560	9,120	4,560
Total Expenditures:	346,211	775,227	429,016
Excess (deficiency) of revenues over expenditures	587,340	197,301	390,039

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 2/29/2024
(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	(75,091)	(181,097)	106,006
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(75,091)</u>	<u>(181,097)</u>	<u>106,006</u>
Net change in fund balance	512,249	16,204	496,045
Fund balances, beginning of year	<u>781,249</u>	<u>0</u>	<u>781,249</u>
Total Fund balances, beginning of year	<u>781,249</u>	<u>0</u>	<u>781,249</u>
Fund balance, end of period	<u><u>1,293,498</u></u>	<u><u>16,204</u></u>	<u><u>1,277,294</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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	920,647	1,011,979	(91,332)
Intergovernmental revenues	0	0	0
Investment income	22,074	0	22,074
Miscellaneous	1,240	0	1,240
Total Revenues:	943,961	1,011,979	(68,018)
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	2,095	3,532	1,437
CHEMICAL WEED CONTROL	25,289	82,018	56,729
MOWING SERVICES	0	0	0
TRASH DISPOSAL	10,000	30,000	20,000
MOWING & LANDSCAPE MAINTENANCE	4,498	14,587	10,089
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	46,092	193,608	147,516
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,400	25,000	23,600
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMETRY	179	6,000	5,821
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	0	28,000	28,000
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	0	11,000	11,000
Other	80,269	216,230	135,961
Total Physical Environment	172,188	670,675	498,487
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	17,800	501,500	483,700
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	92,000	92,000
Other	1,313	5,779	4,466
Total Capital outlay	19,113	599,279	580,166
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	191,302	1,269,954	1,078,652
Excess (deficiency) of revenues over expenditures	752,660	(257,975)	1,010,635

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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	<u>(62,792)</u>	<u>(176,125)</u>	<u>113,333</u>
Total Other financing sources (uses):	<u>(62,792)</u>	<u>(176,125)</u>	<u>113,333</u>
Net change in fund balance	689,867	(434,100)	1,123,967
Fund balances, beginning of year			
	<u>1,024,729</u>	<u>0</u>	<u>1,024,729</u>
Total Fund balances, beginning of year	<u>1,024,729</u>	<u>0</u>	<u>1,024,729</u>
Fund balance, end of period	<u><u>1,714,596</u></u>	<u><u>(434,100)</u></u>	<u><u>2,148,696</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2023 Through 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,281,471	1,321,965	(40,494)
Intergovernmental revenues	0	0	0
Investment income	34,266	0	34,266
Miscellaneous	17,071	0	17,071
Total Revenues:	<u>1,332,809</u>	<u>1,321,965</u>	<u>10,844</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	20	40,000	39,981
ENGINEERING-PERMITS	5,735	0	(5,735)
ENVIRONMENTAL LIASON	11,787	25,031	13,245
LEGAL SERVICES	6,931	15,000	8,069
WATER QUALITY	4,135	5,698	1,564
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	2,698	4,550	1,852
MARSH MAINT-LITTORAL ZONE	232	6,386	6,154
CHEMICAL WEED CONTROL	14,165	42,494	28,329
MOWING SERVICES	0	0	0
SECURITY SERVICES	230,666	461,331	230,666
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	14,305	46,395	32,090
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	206	26,220	26,015
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-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-ROADS	22,473	340,000	317,527
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	2,120	6,876	4,756
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	16,937	20,978	4,041
Total Physical Environment	<u>332,408</u>	<u>1,210,159</u>	<u>877,751</u>
Capital outlay			
ROADS/BRIDGES	0	550,000	550,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	724	3,186	2,462
Total Capital outlay	<u>724</u>	<u>553,186</u>	<u>552,462</u>
Principal	0	0	0
Total Expenditures:	<u>333,132</u>	<u>1,763,345</u>	<u>1,430,213</u>
Excess (deficiency) of revenues over expenditures	<u>999,678</u>	<u>(441,380)</u>	<u>1,441,058</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 2/29/2024
(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	(82,836)	(238,620)	155,784
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(82,836)</u>	<u>(238,620)</u>	<u>155,784</u>
Net change in fund balance	916,841	(680,000)	1,596,841
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>2,625,030</u></u>	<u><u>(680,000)</u></u>	<u><u>3,305,030</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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,976,589	2,141,417	(164,828)
Intergovernmental revenues	0	229,500	(229,500)
Investment income	48,133	0	48,133
Miscellaneous	1,170	0	1,170
Total Revenues:	2,025,893	2,370,917	(345,024)
Expenditures:			
Physical Environment			
ENGINEERING FEES	14,650	36,000	21,350
ENGINEERING-PERMITS	293	0	(293)
LEGAL SERVICES	2,030	18,000	15,970
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	294,517	378,187	83,670
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	545	545
AUDITORS SERVICES	4,673	7,880	3,207
MARSH MAINT-LITTORAL ZONE	125,935	411,018	285,083
CHEMICAL WEED CONTROL	64,492	193,057	128,565
TRASH DISPOSAL	295	1,300	1,005
MOWING & LANDSCAPE MAINTENANCE	5,187	16,822	11,635
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	24,718	24,718
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	66,416	189,135	122,719
REPAIR & MAINT-PUMP STATN	28,693	55,000	26,307
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT - GENERAL	750	15,000	14,250
REPAIR & MAINT-TELEMETRY	1,392	37,000	35,608
REPAIR & MAINT-ROADS	0	175,000	175,000
REPAIR & MAINT-CULVERTS	7,969	40,000	32,031
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	100,000	100,000
R&M- Aerator refurbishments	6,147	28,000	21,853
R&M- GENERATORS	5,880	17,500	11,620
REPAIR & MAINT- STREET SWEEP	12,317	29,655	17,338
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	95,725	266,258	170,533
Total Physical Environment	737,361	2,056,575	1,319,215
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	0	97,500	97,500
Other	686	3,020	2,334
Total Capital outlay	686	100,520	99,834

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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Principal	34,448	49,398	14,950
Interest	4,426	25,500	21,074
Total Expenditures:	<u>776,921</u>	<u>2,231,993</u>	<u>1,455,072</u>
Excess (deficiency) of revenues over expenditures	<u>1,248,971</u>	<u>138,924</u>	<u>1,110,047</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(143,867)	(371,770)	227,903
Capital contributions from landowners	8,292	22,047	(13,755)
Total Other financing sources (uses):	<u>(135,575)</u>	<u>(349,723)</u>	<u>214,148</u>
Net change in fund balance	1,113,396	(210,799)	1,324,195
Fund balances, beginning of year	<u>2,303,636</u>	<u>0</u>	<u>2,303,636</u>
Total Fund balances, beginning of year	<u>2,303,636</u>	<u>0</u>	<u>2,303,636</u>
Fund balance, end of period	<u>3,417,033</u>	<u>(210,799)</u>	<u>3,627,832</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2023 Through 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	513,913	553,885	(39,972)
Intergovernmental revenues	0	0	0
Investment income	12,178	0	12,178
Miscellaneous	1,010	0	1,010
Total Revenues:	527,101	553,885	(26,784)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	6,842	14,762	7,920
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,198	2,020	822
MARSH MAINT-LITTORAL ZONE	232	26,665	26,433
CHEMICAL WEED CONTROL	10,188	30,563	20,375
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	1,704	5,526	3,822
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	20,706	20,706
REPAIR & MAINT-AERATORS	10,029	85,365	75,336
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	7,000	7,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
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	0	7,000	7,000
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	42,595	95,712	53,117
Total Physical Environment	72,787	335,819	263,032
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	20,000	20,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	35,160	92,000	56,840
Other	419	1,845	1,426
Total Capital outlay	35,580	113,845	78,265
Interest	0	0	0
Total Expenditures:	108,366	449,664	341,298
Excess (deficiency) of revenues over expenditures	418,735	104,221	314,514

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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Transfers in	0	0	0
Transfers out	(41,039)	(124,221)	83,182
Total Other financing sources (uses):	(41,039)	(124,221)	83,182
Net change in fund balance	377,695	(20,000)	397,695
Fund balances, beginning of year	560,369	0	560,369
Total Fund balances, beginning of year	560,369	0	560,369
Fund balance, end of period	938,065	(20,000)	958,065

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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	38,641	40,096	(1,455)
Investment income	7,484	0	7,484
Miscellaneous	0	0	0
Total Revenues:	46,125	40,096	6,029
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	52	88	36
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	386	397	11
Total Physical Environment	439	11,985	11,546
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	15,000	15,000
Total Capital outlay	0	15,000	15,000
Total Expenditures:	439	26,985	26,546
Excess (deficiency) of revenues over expenditures	45,686	13,111	32,575
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(6,949)	(17,611)	10,662
Total Other financing sources (uses):	(6,949)	(17,611)	10,662
Net change in fund balance	38,737	(4,500)	43,237
Fund balances, beginning of year	471,285	0	471,285
Total Fund balances, beginning of year	471,285	0	471,285
Fund balance, end of period	510,022	(4,500)	514,522

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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	207,229	228,772	(21,543)
Intergovernmental revenues	0	0	0
Investment income	6,487	0	6,487
Miscellaneous	3,185	0	3,185
Total Revenues:	216,902	228,772	(11,870)
Expenditures:			
Physical Environment			
ENGINEERING FEES	15,381	5,000	(10,381)
ENGINEERING-PERMITS	250	0	(250)
LEGAL SERVICES	1,809	1,000	(809)
SPECIAL SERVICES	0	0	0
WATER QUALITY	920	1,577	657
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	333	562	229
CHEMICAL WEED CONTROL	2,328	7,550	5,222
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	5,000	12,000	7,000
REPAIR & MAINT - GENERAL	1,843	10,000	8,157
REPAIR & MAINT - GATE/FENCE	0	1,000	1,000
Repairs & Maint - Catch Basins	0	5,000	5,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	1,978	2,173	195
Total Physical Environment	29,842	49,362	19,520
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	51,400	20,000	(31,400)
CULVERTS/STRUCTURES	0	0	0
Other	113	498	385
Total Capital outlay	51,513	20,498	(31,015)
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	81,355	69,860	(11,495)
Excess (deficiency) of revenues over expenditures	135,546	158,912	(23,366)
Other financing sources (uses):			
Transfers out	(19,016)	(43,912)	24,896
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):	(19,016)	(43,912)	24,896
Net change in fund balance	116,530	115,000	1,530
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 2/29/2024
(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	444,706	115,000	329,706

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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	748,334	801,955	(53,621)
Intergovernmental revenues	0	0	0
Investment income	10,723	0	10,723
Miscellaneous	190	0	190
Total Revenues:	759,247	801,955	(42,708)
Expenditures:			
Physical Environment			
ENGINEERING FEES	6,000	10,000	4,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,500	1,500
WATER QUALITY	4,622	8,953	4,331
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	235	235
AUDITORS SERVICES	1,570	2,647	1,077
MARSH MAINT-LITTORAL ZONE	42,308	132,236	89,928
CHEMICAL WEED CONTROL	17,144	51,432	34,288
MOWING & LANDSCAPE MAINTENANCE	99	321	222
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	141,139	203,205	62,066
REPAIR & MAINT-AERATORS	2,028	52,940	50,912
REPAIR & MAINT-PUMP STATN	421	10,000	9,579
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	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	407	10,000	9,593
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	1,960	12,500	10,540
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,080	2,080
Other	14,488	29,753	15,265
Total Physical Environment	234,042	559,802	325,760
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	89	392	303
Total Capital outlay	89	31,642	31,553
Principal	17,224	24,699	7,475
Interest	2,213	12,750	10,537
Total Expenditures:	253,568	628,893	375,325

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 2/29/2024
(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>505,678</u>	<u>173,062</u>	<u>332,616</u>
Other financing sources (uses):			
Transfers out	(78,983)	(222,708)	143,725
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(78,983)</u>	<u>(222,708)</u>	<u>143,725</u>
Net change in fund balance	426,695	(49,646)	476,341
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>851,070</u>	<u>(49,646)</u>	<u>900,716</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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	300,797	322,542	(21,745)
Intergovernmental revenues	0	0	0
Investment income	7,172	0	7,172
Miscellaneous	380	0	380
Total Revenues:	308,349	322,542	(14,193)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	180	500	320
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	746	1,258	512
MARSH MAINT-LITTORAL ZONE	4,570	36,805	32,235
CHEMICAL WEED CONTROL	12,965	38,896	25,931
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	200	648	448
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	1,771	115,031	113,260
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	0	4,000	4,000
REPAIR & MAINT-TELEMETRY	70	1,000	930
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	100,000	100,000
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
R&M- PRESERVE STRUCTURE/INLETS	0	2,912	2,912
Other	3,033	3,440	407
Total Physical Environment	24,506	318,058	293,552
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	209	919	710
Total Capital outlay	209	919	710
Total Expenditures:	24,714	318,977	294,263
Excess (deficiency) of revenues over expenditures	283,635	3,565	280,070
Other financing sources (uses):			
Transfers out	(29,240)	(83,565)	54,325

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 2/29/2024
(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>(29,240)</u>	<u>(83,565)</u>	<u>54,325</u>
Net change in fund balance	254,395	(80,000)	334,395
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>582,027</u>	<u>(80,000)</u>	<u>662,027</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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	309,490	335,774	(26,284)
Intergovernmental revenues	0	0	0
Investment income	14,660	0	14,660
Miscellaneous	73	0	73
Total Revenues:	<u>324,223</u>	<u>335,774</u>	<u>(11,551)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	4,000	11,500	7,500
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	866	1,461	595
MARSH MAINT-LITTORAL ZONE	3,304	48,071	44,767
CHEMICAL WEED CONTROL	13,067	39,200	26,133
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	7,695	24,956	17,261
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	24,157	24,157
REPAIR & MAINT-AERATORS	233	7,994	7,761
REPAIR & MAINT-PUMP STATN	400	20,000	19,600
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	113,500	113,500
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	578	5,000	4,422
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	6,416	13,395	6,979
Total Physical Environment	<u>38,637</u>	<u>399,506</u>	<u>360,869</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	150,000	150,000
MACHINERY & EQUIPMENT	0	61,250	61,250
Other	254	567	313
Total Capital outlay	<u>254</u>	<u>211,817</u>	<u>211,563</u>
Principal	0	0	0
Total Expenditures:	<u>38,890</u>	<u>611,323</u>	<u>572,433</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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	285,333	(275,549)	560,882
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(42,307)	(115,701)	73,394
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(42,307)	(115,701)	73,394
Net change in fund balance	243,026	(391,250)	634,276
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	1,072,100	(391,250)	1,463,350

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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	168,495	177,097	(8,602)
Investment income	6,122	0	6,122
Miscellaneous	350	0	350
Total Revenues:	174,967	177,097	(2,130)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	440	500	60
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	909	1,533	624
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	232	7,512	7,280
CHEMICAL WEED CONTROL	1,854	5,562	3,708
TRASH DISPOSAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	11,116	69,021	57,905
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	3,035	2,778	(257)
Total Physical Environment	21,585	120,106	98,521
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	160	703	543
Total Capital outlay	160	703	543
Total Expenditures:	21,745	120,809	99,064
Excess (deficiency) of revenues over expenditures	153,222	56,288	96,934
Other financing sources (uses):			
Transfers out	(19,502)	(56,288)	36,786
Total Other financing sources (uses):	(19,502)	(56,288)	36,786
Net change in fund balance	133,720	0	133,720
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	463,413	0	463,413

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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	85,899	91,247	(5,348)
Intergovernmental revenues	0	0	0
Investment income	1,815	0	1,815
Miscellaneous	0	0	0
Total Revenues:	<u>87,713</u>	<u>91,247</u>	<u>(3,534)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	3,000	0	(3,000)
AUDITORS SERVICES	175	295	120
MARSH MAINT-LITTORAL ZONE	232	6,386	6,154
CHEMICAL WEED CONTROL	3,751	11,252	7,501
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	30,820	30,820
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	859	903	44
Total Physical Environment	<u>8,987</u>	<u>52,724</u>	<u>43,737</u>
Capital outlay	39	171	132
Principal	5,741	8,233	2,492
Interest	738	4,250	3,512
Total Expenditures:	<u>15,505</u>	<u>65,378</u>	<u>49,873</u>
Excess (deficiency) of revenues over expenditures	<u>72,209</u>	<u>25,869</u>	<u>46,340</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(9,786)	(25,869)	16,083
Total Other financing sources (uses):	<u>(9,786)</u>	<u>(25,869)</u>	<u>16,083</u>
Net change in fund balance	62,422	0	62,422
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>143,413</u>	<u>0</u>	<u>143,413</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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	818,139	894,231	(76,092)
Intergovernmental revenues	0	0	0
Investment income	31,496	0	31,496
Miscellaneous	620	0	620
Total Revenues:	850,255	894,231	(43,976)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	18,000	18,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	435	5,000	4,565
WATER QUALITY	831	5,140	4,309
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,481	4,183	1,702
MOWING & LANDSCAPE MAINTENANCE	320	1,037	717
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	77,246	317,235	239,989
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	77	10,000	9,923
REPAIR & MAINT-TELEMETRY	0	6,000	6,000
REPAIR & MAINT-ROADS	0	25,000	25,000
REPAIR & MAINT-CULVERTS	0	50,000	50,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	170,000	170,000
R&M- Aerator refurbishments	0	35,000	35,000
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	128,635	317,989	189,354
Total Physical Environment	216,924	1,028,084	811,160
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	115,650	138,000	22,350
Other	729	2,106	1,377
Total Capital outlay	116,379	200,106	83,727
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	333,303	1,228,190	894,887
Excess (deficiency) of revenues over expenditures	516,952	(333,959)	850,911

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 2/29/2024
(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>(102,744)</u>	<u>(276,041)</u>	<u>173,297</u>
Total Other financing sources (uses):	<u>(102,744)</u>	<u>(276,041)</u>	<u>173,297</u>
Net change in fund balance	414,208	(610,000)	1,024,208
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>1,965,956</u></u>	<u><u>(610,000)</u></u>	<u><u>2,575,956</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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	20,307	21,587	(1,280)
Intergovernmental revenues	0	0	0
Investment income	598	0	598
Miscellaneous	0	0	0
Total Revenues:	<u>20,905</u>	<u>21,587</u>	<u>(682)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	52	87	35
CHEMICAL WEED CONTROL	601	1,803	1,202
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	680	2,204	1,524
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	203	215	12
Total Physical Environment	<u>1,535</u>	<u>15,809</u>	<u>14,274</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	5,000	5,000
CULVERTS/STRUCTURES	0	0	0
Other	16	72	56
Total Capital outlay	<u>16</u>	<u>5,072</u>	<u>5,056</u>
Total Expenditures:	<u>1,552</u>	<u>20,881</u>	<u>19,329</u>
Excess (deficiency) of revenues over expenditures	<u>19,353</u>	<u>706</u>	<u>18,647</u>
Other financing sources (uses):			
Transfers out	(2,357)	(7,781)	5,424
Total Other financing sources (uses):	<u>(2,357)</u>	<u>(7,781)</u>	<u>5,424</u>
Net change in fund balance	16,996	(7,075)	24,071
Fund balances, beginning of year	<u>29,705</u>	<u>0</u>	<u>29,705</u>
Total Fund balances, beginning of year	<u>29,705</u>	<u>0</u>	<u>29,705</u>
Fund balance, end of period	<u>46,701</u>	<u>(7,075)</u>	<u>53,776</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2023 Through 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,430	4,808	(378)
Investment income	<u>612</u>	<u>0</u>	<u>612</u>
Total Investment income	<u>612</u>	<u>0</u>	<u>612</u>
Total Revenues:	<u>5,042</u>	<u>4,808</u>	<u>234</u>
Expenditures:			
Physical Environment			
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	26	44	18
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
MOWING & LANDSCAPE MAINTENANCE	680	2,204	1,524
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	<u>44</u>	<u>49</u>	<u>5</u>
Total Physical Environment	<u>1,721</u>	<u>5,365</u>	<u>3,644</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>1,721</u>	<u>5,365</u>	<u>3,644</u>
Excess (deficiency) of revenues over expenditures	<u>3,321</u>	<u>(557)</u>	<u>3,878</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(258)</u>	<u>(943)</u>	<u>685</u>
Total Other financing sources (uses):	<u>(258)</u>	<u>(943)</u>	<u>685</u>
Net change in fund balance	3,063	(1,500)	4,563
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>41,199</u>	<u>(1,500)</u>	<u>42,699</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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	23,983	25,456	(1,473)
Intergovernmental revenues	0	0	0
Investment income	1,145	0	1,145
Miscellaneous	(5)	0	(5)
Total Revenues:	<u>25,123</u>	<u>25,456</u>	<u>(333)</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	63	107	44
CHEMICAL WEED CONTROL	675	2,026	1,351
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	0	3,000	3,000
Other	240	252	12
Total Physical Environment	<u>1,949</u>	<u>19,958</u>	<u>18,009</u>
Capital outlay	23	102	79
Total Expenditures:	<u>1,973</u>	<u>20,060</u>	<u>18,087</u>
Excess (deficiency) of revenues over expenditures	<u>23,151</u>	<u>5,396</u>	<u>17,755</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(3,246)	(9,396)	6,150
Total Other financing sources (uses):	<u>(3,246)</u>	<u>(9,396)</u>	<u>6,150</u>
Net change in fund balance	19,905	(4,000)	23,905
Fund balances, beginning of year	<u>63,656</u>	<u>0</u>	<u>63,656</u>
Total Fund balances, beginning of year	<u>63,656</u>	<u>0</u>	<u>63,656</u>
Fund balance, end of period	<u>83,561</u>	<u>(4,000)</u>	<u>87,561</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2023 Through 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	162,047	190,698	(28,651)
Intergovernmental revenues	0	0	0
Investment income	5,231	0	5,231
Miscellaneous	190	0	190
Total Revenues:	167,469	190,698	(23,229)
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	4,774	19,096	14,322
AUDITORS SERVICES	640	1,080	440
SECURITY SERVICES	56	0	(56)
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	3,632	11,780	8,148
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	4,420	10,000	5,580
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	26,000	26,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	6,339	10,000	3,661
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	3,786	4,635	849
Total Physical Environment	23,648	112,591	88,943
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	7,500	7,500
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	4,398	0	(4,398)
Other	27	120	93
Total Capital outlay	4,425	7,620	3,195
Principal	0	21,668	21,668
Interest	2,665	5,200	2,535
Total Expenditures:	30,737	147,079	116,342
Excess (deficiency) of revenues over expenditures	136,731	43,619	93,112
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(26,949)	(71,829)	44,880
Total Other financing sources (uses):	(26,949)	(71,829)	44,880
Net change in fund balance	109,782	(28,210)	137,992
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 2/29/2024
 (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	386,718	(28,210)	414,928

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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	67,246	75,242	(7,996)
Investment income	5,954	0	5,954
Total Investment income	5,954	0	5,954
Total Revenues:	73,199	75,242	(2,043)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	141	237	96
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	20,000	20,000
REPAIR & MAINT-CULVERTS	0	3,000	3,000
Repairs & Maint - Catch Basins	0	70,000	70,000
Other	672	745	73
Total Physical Environment	813	107,482	106,669
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	29	128	99
Total Capital outlay	29	128	99
Total Expenditures:	842	107,610	106,768
Excess (deficiency) of revenues over expenditures	72,357	(32,368)	104,725
Other financing sources (uses):			
Transfers out	(7,941)	(24,632)	16,691
Total Other financing sources (uses):	(7,941)	(24,632)	16,691
Net change in fund balance	64,416	(57,000)	121,416
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	419,280	(57,000)	476,280

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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	6,755	7,539	(784)
Investment income	633	0	633
Miscellaneous	0	0	0
Total Revenues:	7,389	7,539	(150)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	21	35	14
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
Other	68	75	7
Total Physical Environment	1,059	3,678	2,619
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	11	50	39
Total Capital outlay	11	50	39
Total Expenditures:	1,070	3,728	2,658
Excess (deficiency) of revenues over expenditures	6,318	3,811	2,507
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(1,477)	(5,811)	4,334
Total Other financing sources (uses):	(1,477)	(5,811)	4,334
Net change in fund balance	4,841	(2,000)	6,841
Fund balances, beginning of year	38,534	0	38,534
Total Fund balances, beginning of year	38,534	0	38,534
Fund balance, end of period	43,375	(2,000)	45,375

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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	994,366	1,034,066	(39,700)
Intergovernmental revenues	0	0	0
Investment income	23,389	0	23,389
Miscellaneous	1,198	0	1,198
Total Revenues:	1,018,953	1,034,066	(15,113)
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,410	5,000	3,590
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,229	1,500	(1,729)
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	601	601
AUDITORS SERVICES	2,826	4,765	1,939
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	29,028	125,525	96,497
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	4,813	15,609	10,796
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	126,244	422,752	296,508
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	402	40,000	39,598
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	15,000	15,000
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMETRY	985	12,000	11,015
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	1,200	14,000	12,800
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	17,872	42,582	24,710
Total Physical Environment	188,007	774,034	586,027
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	80,000	80,000
Other	226	995	769
Total Capital outlay	226	80,995	80,769
Total Expenditures:	188,233	855,029	666,796

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 2/29/2024
(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>830,720</u>	<u>179,037</u>	<u>651,683</u>
Other financing sources (uses):			
Transfers out	<u>(129,557)</u>	<u>(274,037)</u>	<u>144,480</u>
Total Other financing sources (uses):	<u>(129,557)</u>	<u>(274,037)</u>	<u>144,480</u>
Net change in fund balance	701,162	(95,000)	796,162
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>1,814,718</u>	<u>(95,000)</u>	<u>1,909,718</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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	108,305	119,939	(11,634)
Intergovernmental revenues	0	0	0
Investment income	8,585	0	8,585
Miscellaneous	2,280	0	2,280
Total Revenues:	<u>119,170</u>	<u>119,939</u>	<u>(769)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,334	500	(834)
FINANCIAL CONS./ADVISOR	0	400	400
AUDITORS SERVICES	1,217	2,052	835
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	2,331	7,200	4,869
Other	3,783	3,238	(545)
Total Physical Environment	<u>8,665</u>	<u>314,390</u>	<u>305,725</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	59	258	199
Total Capital outlay	<u>59</u>	<u>258</u>	<u>199</u>
Total Expenditures:	<u>8,723</u>	<u>314,648</u>	<u>305,925</u>
Excess (deficiency) of revenues over expenditures	<u>110,447</u>	<u>(194,709)</u>	<u>305,156</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(14,056)	(55,291)	41,235
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(14,056)</u>	<u>(55,291)</u>	<u>41,235</u>
Net change in fund balance	96,390	(250,000)	346,390
Fund balances, beginning of year	516,070	0	516,070
Total Fund balances, beginning of year	<u>516,070</u>	<u>0</u>	<u>516,070</u>
Fund balance, end of period	<u>612,460</u>	<u>(250,000)</u>	<u>862,460</u>

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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	417,663	453,110	(35,447)
Intergovernmental revenues	0	0	0
Investment income	11,288	0	11,288
Total Investment income	11,288	0	11,288
Total Revenues:	428,951	453,110	(24,159)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	796	1,342	546
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	232	6,386	6,154
CHEMICAL WEED CONTROL	2,738	8,214	5,476
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	44,733	93,462	48,729
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	4,200	200,000	195,800
REPAIR & MAINT-CULVERTS	6,450	10,000	3,550
Repairs & Maint - Catch Basins	0	3,000	3,000
R & M PRESERVE STRUCTURES	2,950	20,000	17,050
REPAIR & MAINT- STREET SWEEP	5,387	18,412	13,025
Other	4,177	4,485	308
Total Physical Environment	72,633	382,869	310,236
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	96	421	325
Total Capital outlay	96	421	325
Debt issuance costs	0	0	0
Total Expenditures:	72,728	383,290	310,562
Excess (deficiency) of revenues over expenditures	356,223	69,820	286,403
Other financing sources (uses):			
Transfers out	(34,710)	(90,451)	55,741
Total Other financing sources (uses):	(34,710)	(90,451)	55,741
Net change in fund balance	321,513	(20,631)	342,144
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 2/29/2024
 (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	880,020	(20,631)	900,651

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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	41,541	44,189	(2,648)
Investment income	4,741	0	4,741
Miscellaneous	(170)	0	(170)
Total Revenues:	<u>46,112</u>	<u>44,189</u>	<u>1,923</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	4,000	4,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	698	1,177	479
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	415	1,465	1,050
Total Physical Environment	<u>1,113</u>	<u>19,342</u>	<u>18,229</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	244	1,075	831
Total Capital outlay	<u>244</u>	<u>1,075</u>	<u>831</u>
Total Expenditures:	<u>1,358</u>	<u>20,417</u>	<u>19,059</u>
Excess (deficiency) of revenues over expenditures	<u>44,754</u>	<u>23,772</u>	<u>20,982</u>
Other financing sources (uses):			
Transfers out	(8,412)	(23,772)	15,360
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(8,412)</u>	<u>(23,772)</u>	<u>15,360</u>
Net change in fund balance	36,342	0	36,342
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>328,313</u>	<u>0</u>	<u>328,313</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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	52,247	56,377	(4,130)
Intergovernmental revenues	0	0	0
Investment income	7,104	0	7,104
Miscellaneous	54	0	54
Total Revenues:	<u>59,405</u>	<u>56,377</u>	<u>3,028</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	156	263	107
MARSH MAINT-LITTORAL ZONE	0	0	0
MOWING & LANDSCAPE MAINTENANCE	519	1,685	1,166
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	0	7,500	7,500
REPAIR & MAINT - GENERAL	850	5,000	4,150
REPAIR & MAINT-TELEMETRY	1,495	5,000	3,505
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	1,424	1,610	186
Total Physical Environment	<u>5,416</u>	<u>107,626</u>	<u>102,210</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	142	627	485
Total Capital outlay	<u>142</u>	<u>627</u>	<u>485</u>
Total Expenditures:	<u>5,558</u>	<u>108,253</u>	<u>102,695</u>
Excess (deficiency) of revenues over expenditures	<u>53,847</u>	<u>(51,876)</u>	<u>105,723</u>
Other financing sources (uses):			
Transfers out	(11,947)	(35,624)	23,677
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 2/29/2024
(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>(11,947)</u>	<u>(35,624)</u>	<u>23,677</u>
Net change in fund balance	41,900	(87,500)	129,400
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>486,866</u>	<u>(87,500)</u>	<u>574,366</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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	80,591	87,661	(7,070)
Investment income	3,767	0	3,767
Miscellaneous	4,308	0	4,308
Total Revenues:	<u>88,667</u>	<u>87,661</u>	<u>1,006</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	226	381	155
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	2,331	6,993	4,662
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,405	4,558	3,153
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	685	43,138	42,453
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	806	868	62
Total Physical Environment	<u>8,671</u>	<u>66,438</u>	<u>57,767</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	23	100	77
Total Capital outlay	<u>23</u>	<u>100</u>	<u>77</u>
Total Expenditures:	<u>8,693</u>	<u>66,538</u>	<u>57,845</u>
Excess (deficiency) of revenues over expenditures	<u>79,973</u>	<u>21,123</u>	<u>58,850</u>
Other financing sources (uses):			
Transfers out	(11,474)	(31,123)	19,649
Total Other financing sources (uses):	<u>(11,474)</u>	<u>(31,123)</u>	<u>19,649</u>
Net change in fund balance	68,499	(10,000)	78,499
Fund balances, beginning of year	<u>213,398</u>	<u>0</u>	<u>213,398</u>
Total Fund balances, beginning of year	<u>213,398</u>	<u>0</u>	<u>213,398</u>
Fund balance, end of period	<u>281,897</u>	<u>(10,000)</u>	<u>291,897</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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	33,916	41,270	(7,354)
Investment income	2,047	0	2,047
Miscellaneous	0	0	0
Total Revenues:	<u>35,963</u>	<u>41,270</u>	<u>(5,307)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	78	132	54
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	339	408	69
Total Physical Environment	<u>417</u>	<u>24,040</u>	<u>23,623</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	23	101	78
Total Capital outlay	<u>23</u>	<u>101</u>	<u>78</u>
Total Expenditures:	<u>440</u>	<u>24,141</u>	<u>23,701</u>
Excess (deficiency) of revenues over expenditures	<u>35,523</u>	<u>17,129</u>	<u>18,394</u>
Other financing sources (uses):			
Transfers out	(3,732)	(12,596)	8,864
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(3,732)</u>	<u>(12,596)</u>	<u>8,864</u>
Net change in fund balance	31,791	4,533	27,258
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>147,902</u>	<u>4,533</u>	<u>143,369</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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	95,888	99,011	(3,123)
Investment income	5,245	0	5,245
Miscellaneous	37,178	0	37,178
Total Revenues:	<u>138,311</u>	<u>99,011</u>	<u>39,300</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	1,398	0	(1,398)
LEGAL SERVICES	783	500	(283)
FINANCIAL CONS./ADVISOR	0	600	600
AUDITORS SERVICES	1,024	1,727	703
TRASH DISPOSAL	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	195	1,000	805
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
Other	3,120	3,941	821
Total Physical Environment	<u>6,521</u>	<u>62,768</u>	<u>56,247</u>
Capital outlay	561	2,467	1,906
Total Expenditures:	<u>7,081</u>	<u>65,235</u>	<u>58,154</u>
Excess (deficiency) of revenues over expenditures	<u>131,230</u>	<u>33,776</u>	<u>97,454</u>
Other financing sources (uses):			
Transfers out	(12,585)	(33,776)	21,191
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(12,585)</u>	<u>(33,776)</u>	<u>21,191</u>
Net change in fund balance	118,644	0	118,644
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>372,244</u>	<u>0</u>	<u>372,244</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 2/29/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	1,686	0	1,686
Total Investment income	1,686	0	1,686
Total Revenues:	1,686	0	1,686
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	220	371	151
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	9,156	15,000	5,844
MOWING & LANDSCAPE MAINTENANCE	9,782	31,724	21,942
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	2,200	15,000	12,800
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	13,201	21,906	8,705
Total Physical Environment	34,559	89,001	54,442
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:	37,547	99,001	61,454
Excess (deficiency) of revenues over expenditures	(35,860)	(99,001)	63,141
Other financing sources (uses):			
Transfers out	(1,238)	(3,404)	2,166
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	10,646	46,442	(35,796)
Other	12,681	55,963	(43,282)
Total Capital contributions from landowners	23,328	102,405	(79,077)
Total Other financing sources (uses):	22,090	99,001	(76,911)
Net change in fund balance	(13,771)	0	(13,771)
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 2/29/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	101,840	0	101,840

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 2/29/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	12,138	0	12,138
Miscellaneous	<u>481,476</u>	<u>0</u>	<u>481,476</u>
Total Revenues:	<u>493,614</u>	<u>0</u>	<u>493,614</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	105,933	0	(105,933)
LEGAL SERVICES	319	0	(319)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	26,735	0	(26,735)
Other	<u>49,417</u>	<u>0</u>	<u>(49,417)</u>
Total Physical Environment	182,404	0	(182,404)
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>182,404</u>	<u>0</u>	<u>(182,404)</u>
Excess (deficiency) of revenues over expenditures	<u>311,210</u>	<u>0</u>	<u>311,210</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(782)</u>	<u>0</u>	<u>(782)</u>
Total Other financing sources (uses):	<u>(782)</u>	<u>0</u>	<u>(782)</u>
Net change in fund balance	310,428	0	310,428
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>795,803</u>	<u>0</u>	<u>795,803</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 2/29/2024

(In Whole Numbers)

	Unit 2C	Unit 5	Unit 5A	Unit 16
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	29,742	31,876	23,348	8,889
Miscellaneous	-	-	-	-
Total Revenues:	29,742	31,876	23,348	8,889
Expenditures:				
Capital outlay	1,695,657	995,710	-	195,498
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	28,875	-
Total Expenditures:	1,695,657	995,710	28,875	195,498
Excess (deficiency) of revenues over expenditures	(1,665,915)	(963,834)	(5,527)	(186,608)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(12,922)	-	-	(2,753)
Capital contributions from landowners	-	-	-	-
Repayment to landowners	-	-	-	-
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):	(12,922)	-	3,000,000	(2,753)
Net change in fund balance	(1,678,838)	(963,834)	2,994,473	(189,361)
Fund balances, beginning of year	2,690,891	2,388,986	-	643,910
Fund balance, end of period	1,012,054	1,425,152	2,994,473	454,550

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 2/29/2024

(In Whole Numbers)

	Unit 18	Unit 21	Unit 25	Unit 29
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	4,670	2,335	317	778
Miscellaneous	-	-	-	-
Total Revenues:	4,670	2,335	317	778
Expenditures:				
Capital outlay	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	5,775	2,888	-	963
Total Expenditures:	5,775	2,888	-	963
Excess (deficiency) of revenues over expenditures	(1,105)	(553)	317	(184)
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	598,895	299,447	317	99,816
Fund balances, beginning of year	-	-	20,744	-
Fund balance, end of period	598,895	299,447	21,061	99,816

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 2/29/2024

(In Whole Numbers)

	Unit 53
Revenues:	
Intergovernmental revenues	-
Investment income	33,616
Miscellaneous	-
Total Revenues:	33,616
Expenditures:	
Capital outlay	790,805
Principal	-
Interest	-
Debt issuance costs	-
Total Expenditures:	790,805
Excess (deficiency) of revenues over expenditures	(757,189)
Other financing sources (uses):	
Transfers in	-
Transfers out	(3,267)
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):	(3,267)
Net change in fund balance	(760,456)
Fund balances, beginning of year	1,879,037
Fund balance, end of period	1,118,581

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 2/29/2024

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	307,991	5,096,707	385,327	354,544
Intergovernmental revenues	-	-	-	-
Investment income	3,293	182,882	4,115	3,412
Miscellaneous	-	-	-	-
Total Revenues:	311,283	5,279,588	389,442	357,956
Expenditures:				
Principal	-	-	-	-
Interest	32,136	1,823,100	39,775	8,482
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,080	50,967	3,853	3,545
Total Expenditures:	35,216	1,874,067	43,628	12,027
Excess (deficiency) of revenues over expenditures	276,067	3,405,521	345,814	345,928
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	276,067	3,405,521	345,814	345,928
Fund balances, beginning of year	45,597	8,270,602	55,827	23,585
Fund balance, end of period	321,664	11,676,124	401,641	369,513

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 2/29/2024

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 27B
Revenues:				
Non-ad valorem assessments	2,548,675	1,181,316	500,828	188,743
Intergovernmental revenues	-	-	-	-
Investment income	24,556	24,928	6,032	2,263
Miscellaneous	-	-	-	-
Total Revenues:	2,573,231	1,206,244	506,860	191,006
Expenditures:				
Principal	-	-	-	-
Interest	155,883	125,838	32,294	18,358
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	25,487	11,813	5,008	1,887
Total Expenditures:	181,370	137,651	37,302	20,245
Excess (deficiency) of revenues over expenditures	2,391,861	1,068,593	469,558	170,761
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	2,391,861	1,068,593	469,558	170,761
Fund balances, beginning of year	796,400	898,638	102,943	47,474
Fund balance, end of period	3,188,262	1,967,231	572,501	218,235

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 2/29/2024

(In Whole Numbers)

	Unit 43	Unit 44	Unit 45	Unit 46
Revenues:				
Non-ad valorem assessments	1,171,159	513,967	247,841	713,314
Intergovernmental revenues	-	-	-	-
Investment income	13,413	6,065	2,685	18,600
Miscellaneous	-	-	-	-
Total Revenues:	1,184,573	520,031	250,525	731,913
Expenditures:				
Principal	-	-	-	-
Interest	110,608	47,012	38,161	175,469
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	11,587	5,140	2,478	7,133
Total Expenditures:	122,195	52,152	40,639	182,602
Excess (deficiency) of revenues over expenditures	1,062,378	467,880	209,886	549,311
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	1,062,378	467,880	209,886	549,311
Fund balances, beginning of year	507,088	147,230	88,495	767,871
Fund balance, end of period	1,569,466	615,110	298,381	1,317,182

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 2/29/2024

(In Whole Numbers)

	Unit 53
Revenues:	
Non-ad valorem assessments	2,979,590
Intergovernmental revenues	-
Investment income	103,307
Miscellaneous	-
Total Revenues:	3,082,897
Expenditures:	
Principal	-
Interest	1,075,120
Debt issuance costs	-
Advance Refunding escrow agent	-
Other	29,796
Total Expenditures:	1,104,916
Excess (deficiency) of revenues over expenditures	1,977,981
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	1,977,981
Fund balances, beginning of year	4,826,031
Fund balance, end of period	6,804,012

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 2/29/2024

	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	12,253.89	0.00	12,253.89
Miscellaneous	2,807.28	0.00	2,807.28
Total Revenues:	15,061.17	0.00	15,061.17
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	917,734.10	2,529,714.00	1,611,979.90
ENGINEERING FEES	97.50	30,000.00	29,902.50
LEGAL SERVICES	30,537.68	100,000.00	69,462.32
IT Services	48,261.79	73,905.00	25,643.21
MOWING & LANDSCAPE MAINTENANCE	10,646.38	55,963.00	45,316.62
ELECTRICITY	6,077.15	29,380.00	23,302.85
INSURANCE-GENERAL	379,456.40	356,480.00	(22,976.40)
REPAIR & MAINT-BLDG	18,110.93	74,480.00	56,369.07
R & M - HVAC REPAIRS	17,263.36	50,000.00	32,736.64
PUBLIC INFORMATION	9,599.06	25,000.00	15,400.94
FUEL-VEHICLES	23,209.77	68,500.00	45,290.23
Other	576,566.50	1,573,757.00	997,190.50
Total Physical Environment	2,037,560.62	4,967,179.00	2,929,618.38
Capital outlay			
FURNITURE	0.00	0.00	0.00
Other	116,984.51	401,000.00	284,015.49
Total Capital outlay	116,984.51	401,000.00	284,015.49
Principal	0.00	18,659.00	18,659.00
Interest	882.58	1,765.00	882.42
Total Expenditures:	2,155,427.71	5,388,603.00	3,233,175.29
Excess (deficiency) of revenues over expenditures	(2,140,366.54)	(5,388,603.00)	3,248,236.46
Other financing sources (uses):			
Transfers in	1,933,966.17	5,188,603.00	(3,254,636.83)
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	14,068.81	0.00	14,068.81
Total Other financing sources (uses):	1,948,034.98	5,188,603.00	(3,240,568.02)
Net change in fund balance	(192,331.56)	(200,000.00)	7,668.44
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	1,002,663.27	(200,000.00)	1,202,663.27

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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

Michele Jacobs

Legal Clerk

Kathleen Allen

Notary, State of WI, County of Brown

1-7-25

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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