



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

REGULAR MEETING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
January 24, 2024
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – December 13, 2023 Regular Meeting
- 5) Comments from the Public for Items not on the Agenda
- 6) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Multi-Unit
 - i) Consider Change Order to Palmera Enterprises, LLC – Annual Landscaping Maintenance Contract No. 1 (CO No. 2)
 - ii) Consider Change Order to Palmera Enterprises, LLC – Annual Landscaping Maintenance Contract No. 2 (CO No. 2)
 - iii) Consider Change Order to The Grassroots Corporation – Annual Landscaping Maintenance Contract No. 3 (CO No. 3)
 - b) Unit No. 2C – Alton
 - i) Consider Acceptance of Planned Community Development Buffer Easements (2)
 - ii) Consider Acceptance of Bill of Sale to City of Palm Beach Gardens – Pasteur Boulevard
 - iii) Consider Certificate of Correction
 - c) Unit No. 3A – Woodbine
Consider Authorization to Record Permit No. PER-3A-100 – Pinargote
 - d) Unit No. 16 – Palm Beach Park of Commerce
Consider Encumbrance Modification to Kimley-Horn and Associates, Inc.
 - e) Payment Requests
- 7) **Regular Agenda**
 - a) Unit No. 2C – Alton
Consider Designation of Piper Sandler & Co. as Underwriter for Refunding Bond
Ask for Public Comment

- b) Unit No. 53 Arden
Consider Acceptance of Letter of Commitment and Indemnification and Hold Harmless Agreement
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
 - i) Consider Committee Recommendations
Ask for Public Comment
 - ii) Consider Approval of January 3, 2024 Minutes

10) Receive and File

11) Comments from the Board

12) Adjourn

Please note the following upcoming meetings:

February 28, 2024 – 8:00 a.m.- Regular Meeting

March 27, 2024 – 8:00 a.m.- Regular Meeting

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 12/13/23**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:00 a.m. on December 13, 2023, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

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

Also present were Director of Finance & Administration Katie Roundtree; District Engineer Kim Leser; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Budget & Tax Roll Manager Laura Ham; Programs & Facilities Maintenance Administrator Jared Kneiss; Project Coordinator Polly Scherman; Permit Coordinator Kimberly Morgan; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; and Mark E. Raymond, Esquire.

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

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

4) APPROVAL OF MINUTES

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving the Minutes of the November 15, 2023 Annual Landowners Meeting and the November 15, 2023 Regular Meeting.

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

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

6) CONSENT AGENDA

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

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

- a) Unit No. 2C – Alton
Consider Bill of Sale to City of Palm Beach Gardens - Grandiflora Road
- b) Unit No. 5 – Henry Rolf
Consider Change Order to Johnson-Davis, Inc. (CO No. 1)
- c) Unit No. 5A – Vista Center of Palm Beach
Consider Purchase Order to Shenandoah Construction
- d) Unit No. 20 – Juno Isles
 - i) Consider Authorization to Record Permit No. PER-20-067 - Kirby
 - ii) Consider Authorization to Record Permit No. PER-20-068 – Ellefson
- e) Unit No. 23 – The Shores
Consider Authorization to Record Permit No. PER-23-055 - Green
- f) General
Consider Vehicle Purchase Authorization and Declaration of Surplus Vehicles
- g) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

a) MULTI-UNIT

Consider Award of a Multi-Unit Maintenance Loan to Truist Commercial Equity, Inc. and Approval of Related Loan Resolution (2023-06)

Ms. Roundtree stated that Staff recently sent out a Request for Proposals (RFP) to various banks in order to obtain proposals for a potential maintenance loan for Unit Nos. 5A (Vista Center), 18 (Ibis Golf and Country Club), 21 (Old Marsh Golf Club) and 29 (North Fork) for some culvert repair work and control panel renovations. She reported that three responses were received, including one decline to bid and two good proposals. Staff and Bond Counsel reviewed the two proposals and determined that Truist Commercial Equity, Inc. (Truist) submitted the better proposal. She explained that Truist's proposal included a 5.65% interest rate with standard prepayment terms and a 6.64% interest rate if choosing an early prepayment option. She stated that Staff and Bond Counsel are recommending approval of the lower interest rate option with standard prepayment terms and Mark Raymond is here to present the Loan Resolution.

Mr. Raymond reviewed the Award Resolution's general provisions and authorizations, noting that it is for a \$4,000,000 loan. He stated that that he prepared the Resolution and it complies with all applicable legal requirements. He further stated that Mr. Edwards has reviewed and approved the Resolution. Mr. Raymond noted that if the Board has any questions, he would be happy to answer them and otherwise a motion was in order to adopt the Resolution as presented.

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

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving the issuance of a Multi-Unit Maintenance Loan with standard prepayment terms for Unit of Development Nos. 5A, 18, 21 and 29 to Truist Commercial Equity, Inc. and approval of Resolution No. 2023-06.

After acknowledging that this would be his last transaction for Northern before his retirement, Mr. Raymond thanked the Board. He started his career at Northern in 1985, and it has been an amazing journey. He expressed his pride and pleasure in representing Northern, noting all that has been accomplished.

The Board thanked Mr. Raymond for his service and wished him good luck.

**b) UNIT OF DEVELOPMENT NO. 20 – JUNO ISLES
Consider Payment Request to WGI**

Mr. Beatty explained that this item is a payment request in the amount of 25,623.50 to WGI, Inc. for the Unit No. 20 Salinity Weir project which has been moved from the Consent Agenda to the Regular Agenda in order for Mr. LaMotte to recuse himself.

Mr. Beatty also showed the Board photos of the completed salinity weir project briefly explaining the gate operation process.

Mr. Boykin asked who would be raising the gate and Mr. Beatty advised that Northern Staff and/or possibly members of the Boat Owners Association (BOA), noting that Northern will likely enter into a Joint Operation Agreement with the BOA.

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

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

A **motion** was made by Ms. Baker seconded by Mr. Cohn and passed by the voting members approving a payment request in the amount of \$25,623.50 to WGI, Inc.

**c) UNIT OF DEVELOPMENT NO. 43 – MIRASOL
Consider Payment Request to WGI**

Mr. Beatty stated that Ms. Leser would present this item which has been moved from the Consent Agenda to the Regular Agenda in order for Mr. LaMotte to recuse himself.

Ms. Leser explained that this item is a payment request in the amount of \$1,409.78 to WGI, Inc. for Unit No. 43 Boardwalk Repair bid administration and coordination efforts of WGI. She stated they are also working on preparing the contracts for this project now.

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

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

A **motion** was made by Ms. Baker seconded by Mr. Cohn and passed by the voting members approving a payment request in the amount of \$1,409.78 to WGI, Inc.

8) MISCELLANEOUS REPORTS

a) ENGINEER

Mr. Beatty stated that instead of having separate items listed on the agenda for project status reports, Ms. Leser will be giving status updates with accompanying photos under her report.

Unit No. 2C - Alton: Ms. Leser gave the status of the various roadway projects with accompanying drone photos of the road striping as well as the hospital site, UTC site and Pasteur Boulevard.

Ms. Baker asked if the I-95 buffer is landscape only and Ms. Leser responded affirmatively.

Unit No. 5A – Henry Rolf: Ms. Leser briefly reviewed the pipe project with accompanying drone photos of the site and sliplining project under Vista Parkway South.

Mr. LaMotte had a couple of questions about the project which Ms. Leser answered.

Ms. Baker asked about the timeline, and Ms. Leser advised that the project is scheduled for completion in May, but she expects the majority the project will be completed in late February or March, followed by landscape cleanup.

Unit No. 16 – Palm Beach Park of Commerce: Ms. Leser explained that this project is the Venture Way Extension, noting that it is nearly complete and should be done in the next 30 days. She showed the site locations and various aerial photos of the project.

Unit No. 53 – Arden: Ms. Leser showed the site plan and briefly reviewed the pods yet to be developed, explaining that homes are currently being built in Pod D-SE. She then showed aerial photos of the work being done in D-SW as well as photos of completed home construction.

Lastly, Ms. Leser informed the Board that Staff is currently working on the project manual for Unit No. 15 weir replacement project and expect to advertise in the near future.

b) ATTORNEY

Mr. Edwards stated that legislative bills have begun to be filed in Tallahassee which could potentially affect special districts, noting that one specifically has some provisions that might impact Northern. He explained that many bills get filed each year without passing, but this particular bill would include a 12-year term cap on Board Members going forward, beginning October of next year. He mentioned that the Legislative Session begins on January 9th and ends on March 8, 2024.

Mr. Edwards also thanked Mr. Raymond for all of the help he has given over the years, noting that they began working for Northern around the same time and acknowledging all of the work that he has done above and beyond his bond work. He further acknowledged that Northern will have a difficult time replacing Mr. Raymond.

c) EXECUTIVE DIRECTOR

Mr. Beatty began his report by expressing his appreciation for Mr. Raymond as well.

He then reported that, along with Mr. Roundtree and Ms. Baker, he took a group of students from the vocational program at Seminole Ridge High School on a field trip to D&J Manufacturing, the company that recently manufactured the salinity control structure gate in Juno Isles. Mr. Beatty stated that the students received a tour of the facility and it was a great day for all. He also thanked Ms. Baker for setting up the field trip.

Ms. Baker thanked Mr. Beatty and apologized that the students' thank you notes and pictures were not ready prior to the Board Meeting. She stated that they all had a wonderful time.

Mr. Beatty stated that he and Ms. Roundtree recently met with Leonard Hanser, a resident of PGA National, who expressed potential interest in running for a Board seat in the upcoming election.

Mr. Beatty reported that he received a text from Mr. Boykin regarding an incident in Botanica which was reported to the police regarding a resident hunting Egyptian Geese on Northern property. He explained

that Egyptian Geese are not protected, are considered a nuisance and can be hunted legally year round when on private property. He then turned the discussion over to Mr. Edwards.

Mr. Edwards explained Northern's interest in this matter in more detail. He stated that the Board could consider adopting a policy prohibiting this type of activity in the future, if desired. He recommended that Northern at least notify the authorities within Northern's jurisdiction that individuals are not permitted to engage in hunting or trapping on Northern's property.

Mr. Boykin stated his belief that an actual policy is not necessary, since Northern has had instances that required the hiring of trappers, but he agreed that notice could be given to the relevant authorities.

After a general discussion with regard to sending a possible letter and/or signage, it was the consensus of the Board to send a letter regarding this matter to the relevant authorities and HOA/POA representatives within Northern's jurisdiction.

Lastly, Mr. Beatty stated that there a settlement issue with the truck that ran into the BallenIsles Guardhouse and noted that Ms. Roundtree would present this item.

Ms. Roundtree stated that this item is in reference to the last and final time that the previous PGA Boulevard BallenIsles Guardhouse was hit several years ago before the new one was constructed. She stated that Northern's insurance company reimbursed Northern for the damage as well as the need to take down the entire Guardhouse. She stated that the insurance subrogation was somewhat successful, but rather than suing the trucking company, Northern's insurance company determined that a settlement was best.

Ms. Roundtree reported that Staff is asking for Board approval to accept the settlement and not proceed with litigation against the trucking company.

Mr. Edwards noted that Northern's insurance carrier requires Board acceptance of the settlement.

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

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed releasing the other parties from litigation regarding the BallenIsles Guardhouse incident, as discussed.

9) RECEIVE AND FILE

The following items were presented to be received and filed:

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

copies of which are contained in Northern's records.

10) COMMENTS FROM THE BOARD

Ms. Baker once again thanked Staff for their all their efforts with regard to the recent field trip.

11) ADJOURN

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

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

President

Assistant Secretary



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EXECUTIVE SUMMARY

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

DATE: January 24, 2024

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

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

RE: Unit Nos. 5B, 5D, 11, 14, 18, 24, 34, 43 & NPBCID Administrative Complex
Consider Change Order No. 2 to Annual Landscape Maintenance Contract No. 1
with Palmera Complete Landscaping

Background

Palmera Complete Landscaping, LLC was awarded the contract for Annual Landscape Maintenance Contract No. 1 in May 2022, expiring on September 30, 2023. The first of a possible four renewals was granted in April 2023, for the period of October 1, 2023 through September 30, 2024.

At Northern's request, Palmera Complete Landscaping submitted the attached proposal to provide additional weekly mowing and quarterly sabal palm trimming within a 0.11-acre area of Unit of Development No. 14.

Fiscal Impact

Sufficient maintenance funds are budgeted in the Fiscal Year 2023/2024 Budget for this project.

Recommendation

Northern Staff and the District Engineer recommend approval of Change Order No. 2 in the amount of \$3,692.00 to the Annual Landscape Maintenance Contract No. 1 with Palmera Complete Landscaping for Fiscal Year 2023/2024. This amount is a proration for work from February 1, 2024 through September 30, 2024.

CHANGE ORDER

No. 2

PROJECT: Unit Nos. 5B, 5D, 11, 14, 18, 24, 34, 43 & NPBCID Administrative Complex

DATE: 01/24/2024

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

CONTRACT FOR: Annual Landscaping Maintenance Contract No. 1

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

Description: An increase in price for FYE 09/30/2024 to add 0.11 acres of weekly mowing and quarterly sabal trimming in Unit 14. The contractor's proposal is attached.

Contractor: **Palmera Enterprises, LLC**
P.O. Box 1934
15126 SW Indian Mound Drive
Indiantown, FL 34956

Purpose: See description above

| CHANGE IN CONTRACT PRICE: | CHANGE IN CONTRACT TIME: |
|--|---|
| Original Contract Price \$ <u>92,234.00</u> | Original Contract Time <u>365 days</u> days or date |
| Previous Change Order No. <u>N/A</u> to No. <u>1</u> \$ <u>7,378.72</u> | Net change from previous Change Order <u>0 days</u> |
| Contract Price prior to this Change Order \$ <u>99,612.72</u> | Contract Time prior to this Change Order <u>365 days</u> days or date |
| Net Increase of this Change Order \$ <u>3,692.00</u> | Net Increase (decrease) of this Change Order <u>0 days</u> |
| Contract Price with all approved Change Orders \$ <u>103,304.72</u> | Contract Time with all approved Change Orders <u>365 days</u> |

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors


Contractor



PALMERA ENTERPRISES, LLC

December 5, 2023

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

**RE: Unit 14 Eastpoint Pump Station Maintenance Contract 1
MOWING AND SABAL TRIMMING ON NEW SECTION**

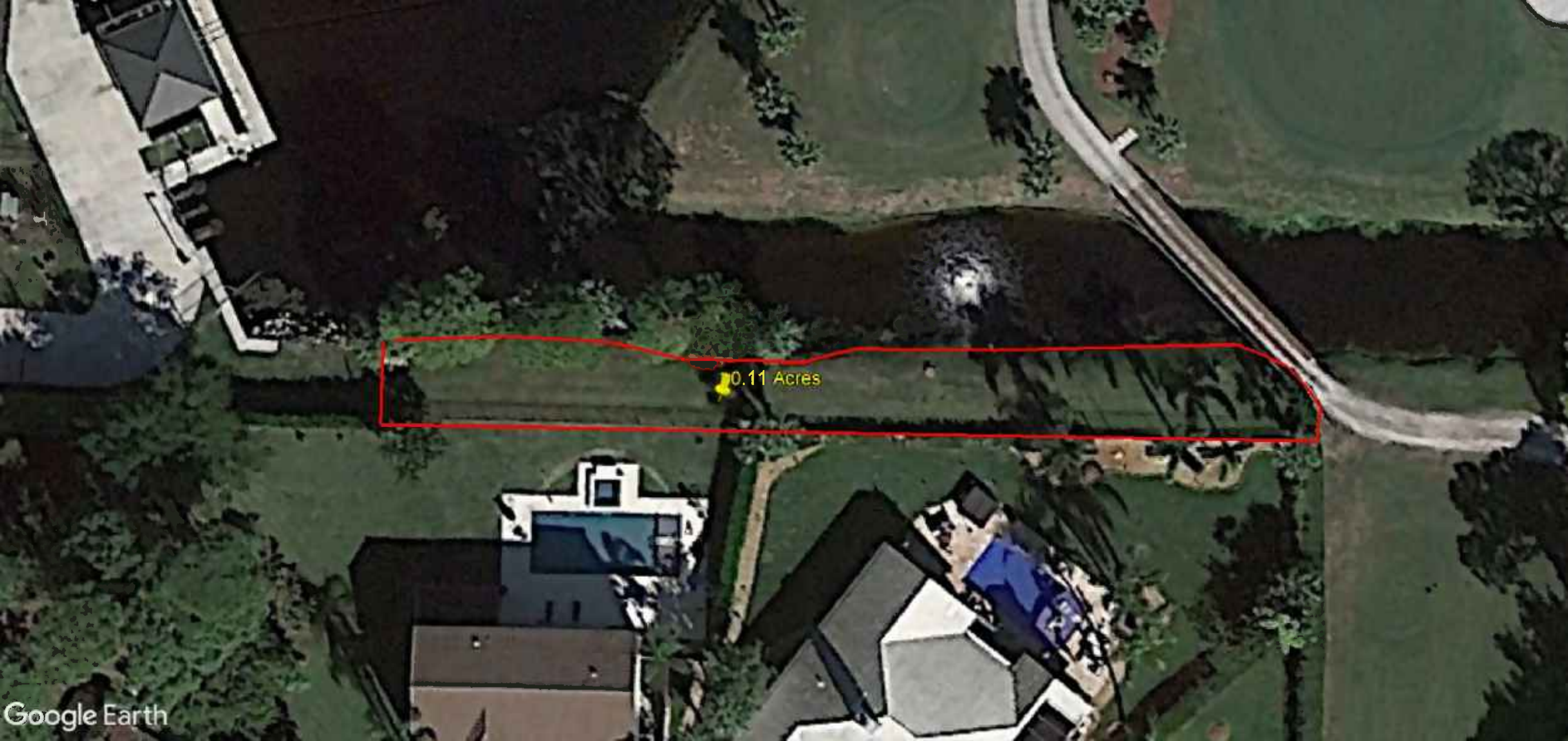
PROPOSAL 24-043

- Additional mowing \$88 x 52 \$4,576
- Trim 7 sabal quarterly \$350 x 4 \$1,400
Annual Total: \$5,976.00

Thank you for this opportunity to serve you. Please feel free to contact me with any questions.

Federico "Freddy" Bautista

P.O. Box 1934
Indiantown, FL 34956
☎ 561-307-3554
email: palmeraenterprises@gmail.com



0.11 Acres



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EXECUTIVE SUMMARY

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

DATE: January 24, 2024

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

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

RE: Unit Nos. 2A, 2C, 4, 5C, 9A, 9B, 14, 15, 19, 23, 31, 43 & 47
Consider Change Order No. 2 to Annual Landscape Maintenance Contract No. 2
with Palmera Complete Landscaping

Background

Palmera Complete Landscaping, LLC was awarded the contract for Annual Landscape Maintenance Contract No. 2 in May 2022, expiring on September 30, 2023. The first of a possible four renewals was granted in April 2023, for the period of October 1, 2023 through September 30, 2024.

At Northern's request, Palmera Complete Landscaping submitted the attached proposal to provide additional monthly mowing within a 0.50-acre area of Unit of Development No. 2C.

Fiscal Impact

Sufficient maintenance funds are budgeted in the Fiscal Year 2023/2024 Budget for this project.

Recommendation

Northern Staff and the District Engineer recommend approval of Change Order No. 2 in the amount of \$2,800.00 to the Annual Landscape Maintenance Contract No. 2 with Palmera Complete Landscaping for Fiscal Year 2023/2024. This amount is a proration for work from February 1, 2024 through September 30, 2024.

CHANGE ORDER

No. 2

PROJECT: Unit Nos. 2A, 2C, 4, 5C, 9A, 9B, 14, 15, 19, 23, 31, 43 & 47

DATE: 01/24/2024

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

CONTRACT FOR: Annual Landscaping Maintenance Contract No. 2

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

Description: An increase in price for FYE 09/30/2024 to add 0.50 acres of monthly mowing in Unit 2C. The contractor's proposal is attached.

Contractor: Palmera Enterprises, LLC
P.O. Box 1934
15126 SW Indian Mound Drive
Indiantown, FL 34956

Purpose: See description above

| CHANGE IN CONTRACT PRICE: | CHANGE IN CONTRACT TIME: |
|--|---|
| Original Contract Price \$ <u>21,149.64</u> | Original Contract Time <u>365 days</u> days or date |
| Previous Change Order No. <u>N/A</u> to No. <u>1</u> \$ <u>1,691.97</u> | Net change from previous Change Order <u>0 days</u> |
| Contract Price prior to this Change Order \$ <u>22,841.61</u> | Contract Time prior to this Change Order <u>365 days</u> days or date |
| Net Increase of this Change Order \$ <u>2,800.00</u> | Net Increase (decrease) of this Change Order <u>0 days</u> |
| Contract Price with all approved Change Orders \$ <u>25,641.61</u> | Contract Time with all approved Change Orders <u>365 days</u> |

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors



Contractor



PALMERA ENTERPRISES, LLC

December 5, 2023

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

**RE: Unit 2C Alton Canal Right of Way
MOWING Maintenance Contract 2**

PROPOSAL 24-044

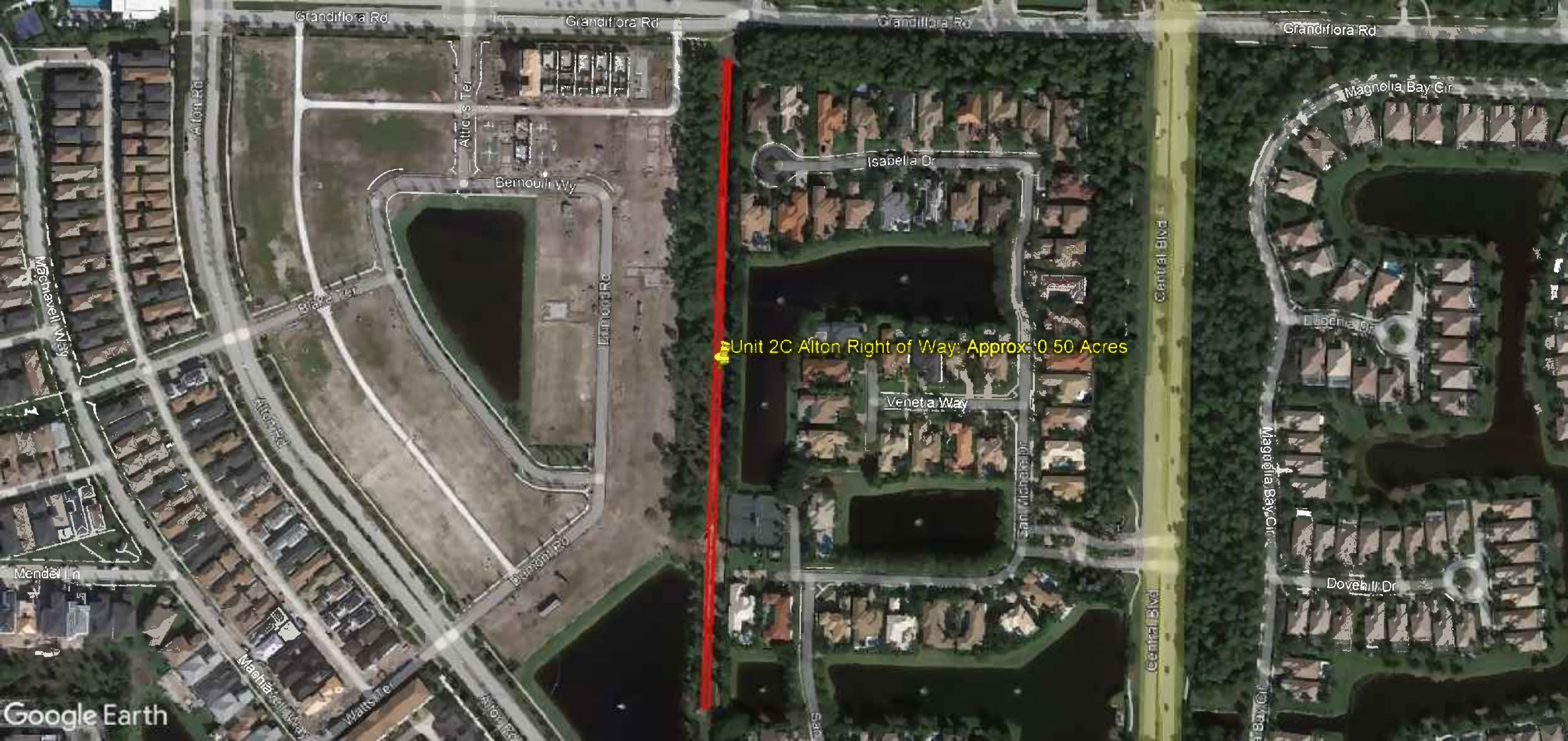
- Additional mowing: 0.5 miles

**Total \$350 monthly
Annual Total: \$4,200.00**

Thank you for this opportunity to serve you. Please feel free to contact me with any questions.

Federico "Freddy" Bautista

P.O. Box 1934
Indiantown, FL 34956
☎ 561-307-3554
email: palmeraenterprises@gmail.com



Grandiflora Rd

Grandiflora Rd

Grandiflora Rd

Grandiflora Rd

Alton Rd

Atticus Ter

Bernoulli Wy

Isabella Dr

Magnolia Bay Cir

Machavell Way

Blaise Wy

Alton Rd

Unit 2C Alton Right of Way: Approx: 0.50 Acres

Central Blvd

Venetia Way

Isabella Dr

San Michele Dr

Magnolia Bay Cir

Mendel Ln

Machavell Way

Watts Ter

Alton Rd

Central Blvd

Dovehill Dr

Google Earth



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Brian J. LaMotte

DATE: January 24, 2024

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

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

RE: Unit Nos. 1, 2, 2A, 3, 3A, 4, 5, 7, 9, 9A, 11, 12, 14, 15, 16, 19, 21, 24, 32A, 43 & 49
Consider Change Order No. 3 to Annual Landscape Maintenance Contract No. 3 with
The Grassroots Corporation

Background

The Grassroots Corporation was awarded the contract for Annual Landscape Maintenance Contract No. 3 in May 2022, expiring on September 30, 2023. The first of a possible four renewals was granted in April 2023, for the period of October 1, 2023 through September 30, 2024.

At Northern's request, The Grassroots Corporation submitted the attached proposal to provide additional monthly mowing within a 0.15-acre area of Unit of Development No. 2A.

Fiscal Impact

Sufficient maintenance funds are budgeted in the Fiscal Year 2023/2024 Budget for this project.

Recommendation

Northern Staff and the District Engineer recommend approval of Change Order No. 3 in the amount of \$800.00 to the Annual Landscape Maintenance Contract No. 3 with The Grassroots Corporation for Fiscal Year 2023/2024. This amount is a proration for work from February 1, 2024 through September 30, 2024.

CHANGE ORDER

No. 3

PROJECT: Unit Nos. 1, 2, 2A, 3, 3A, 4, 5, 7, 9, 9A, 11, 12, 14, 15, 16, 19, 21, 24, 32A, 43 & 49

DATE: 01/24/2024

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

CONTRACT FOR: Annual Landscape Maintenance Contract No. 3

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

Description: An increase in price for FYE 09/30/2024 to add 0.15 acres of monthly mowing in Unit 2A. The contractor's proposal is attached.

Contractor: The Grassroots Corporation
6072 Eagles Nest Drive
Jupiter, FL 33458

Purpose: See description above

| CHANGE IN CONTRACT PRICE: | CHANGE IN CONTRACT TIME: |
|---|---|
| Original Contract Price \$ <u>248,570.00</u> | Original Contract Time <u>365 days</u> days or date |
| Previous Change Order No. <u>1</u> to No. <u>2</u> \$ <u>27,029.90</u> | Net change from previous Change Order <u>0 days</u> |
| Contract Price prior to this Change Order \$ <u>275,599.90</u> | Contract Time prior to this Change Order <u>365 days</u> days or date |
| Net Increase of this Change Order \$ <u>800.00</u> | Net Increase (decrease) of this Change Order <u>0 days</u> |
| Contract Price with all approved Change Orders \$ <u>276,399.90</u> | Contract Time with all approved Change Orders <u>365 days</u> |

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

APPROVED:


Contractor

The Grassroots Corporation

Certified General Contractor – cgc # 1517651
Office: 561-743-6111 ● Fax: 561-744-8351
6072 Eagles Nest Dr. Jupiter, FL 33458
spear@thegrassrootscorp.com

PROPOSAL

Date: November 30, 2023

Customer: NPBCID
c/o Randy Cross

Job Location: Unit 2A Old Palm Outfall at I-95

Job Description: additional mowing to this area for annual landscape maintenance contract #3

- Extra mowing on the top of the outfall bank

Job Total: \$100.00 monthly

Annual Total: \$1,200.00

Thank you for your consideration,

Proposal accepted _____
date

_____**Ray Spear**_____

GRASSROOTS representative

customer



Unit 2A Old Palm Outfall New Additional Mowing Area: 0.15 Acres





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

DATE: January 24, 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 Buffer Easements (2)

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 buffers will be landscaped and irrigated berms that will be owned and maintained by Northern.

Permit PER-2C-048 was issued in October of last year to Pasteur Healthcare Properties, LLC for the extension of an existing buffer along the west boundary of Alton Parcel B, adjacent to I-95. A special condition of this permit required the grant of an easement to Northern over the open space tracts within which the buffer will be constructed for access and maintenance purposes prior to transfer of ownership to Northern.

The buffer extension will be installed within 25-foot-wide open space tracts identified as OS-2 and OS-3 on the Plat of Pasteur Plat Two. Tract OS-2 is owned by Pasteur Healthcare Properties and Tract OS-3 is owned by the Alton Property Owners Association, Inc. Therefore, separate Buffer Easements from each of these owners have been provided for Northern's consideration and acceptance.

Fiscal Impact

There are no fiscal impacts relating to the acceptance of the Buffer Easements.

Recommendation

The District Engineer recommends acceptance of the attached Buffer Easements.

This Instrument Prepared by
and to be Returned to:

Kenneth W. Edwards, Esquire
CALDWELL PACETTI EDWARDS
SCHOECH & VIATOR LLP
1555 Palm Beach Lakes Blvd., Suite 1200
West Palm Beach, FL 33401

BUFFER EASEMENT

THIS BUFFER EASEMENT (the "Easement") shall be effective as of the _____ day of _____, 202_ (the "Effective Date"), and is being granted by PASTEUR HEALTHCARE PROPERTIES, LLC, a Delaware limited liability company, with a mailing address at c/o UHS of Delaware, Inc., 367 South Gulph Road, King of Prussia, PA 19406 (hereinafter referred to as the "Grantor"), to NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as the "District").

W I T N E S S E T H:

WHEREAS, Grantor is the record fee title owner of the real property described in Exhibit "A" which is attached hereto and made a part hereof (the "Easement Area"); and

WHEREAS, the Grantor intends by this instrument to grant to the District a perpetual non-exclusive easement in, over, under and upon the Easement Area as herein provided.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration, the receipt of which is hereby acknowledged, the parties agree as follows:

1. **RECITALS.** The foregoing recitations are incorporated herein and made a part hereof.
2. **ACCESS EASEMENT.** Grantor does hereby grant to the District a perpetual unobstructed and nonexclusive ingress and egress easement in, over, under and upon the Easement Area for the purpose of providing ingress and egress for pedestrian, vehicular and/or equipment usage, including temporary storage and parking, by the District, together with its authorized contractual obligees, employees, contractors, suppliers, consultants, licensees and agents, for usage in conjunction with the hereinafter described usage easement.
3. **USAGE EASEMENT.** The Grantor does hereby grant to the District for usage by its authorized contractual obligees, employees, contractors, suppliers, consultants, licensees and

agents, a perpetual non-exclusive usage easement in, over, under and upon the Easement Area for the right and authority, but not obligation, to construct, install, manage, operate, inspect, maintain, repair, replace, remove, enlarge and/or upgrade an earthen berm; landscaping (including but not limited to trees, palms, shrubs, grasses and mulch); the application of fertilizer, herbicides and insecticides; and irrigation works and facilities, including utilities for its operation.

4. **ASSIGNMENT.** The District shall not sell, assign or transfer any of its rights or easements granted hereunder, either directly or indirectly, without the prior written consent of the Grantor or the then fee title owner of the applicable portion of the Easement Area, as the case may be, and any attempt to do so shall be null and void, except that said prohibition shall not apply to an assignment or transfer by the District to a governmental entity or agency.

5. **RELEASE OF EASEMENTS.** A material provision to the granting of these rights and easements is the agreement that in the event the District should subsequently determine that it no longer requires an easement or right granted herein as to a portion or all of the Easement Area, then in such event such portion thereof which is no longer required may be released by the District without the requirement for payment of consideration for said release by or from the Grantor.

The aforementioned release shall not be effective until such time as the District has received a written request from the then fee simple title owner(s) of the subject portion of the Easement Area for which such a determination is requested and the recording of the applicable written release issued by the District.

6. **SUCCESSORS AND ASSIGNS.** Where the context of this Easement allows or permits, the terms "Grantor" and "District" shall also include their successors, grantees and assigns.

7. **MODIFICATIONS.** Any modification of this Easement shall be binding only if evidenced in a written instrument signed by each party or an authorized representative of a party in such format that is subject to recording of Public Records of Palm Beach County, Florida.

8. **ENFORCEMENT.** In the event of any controversy, claim or dispute relating to this Easement or its breach, the prevailing party shall be entitled to recover reasonable expenses, attorney's fees, and costs.

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

10. **GOVERNING LAW AND VENUE.** The easements, warranties, covenants, authorizations and agreements contained herein shall run with the land and be governed by the laws of the State of Florida as now and hereafter in force. Further, venue of any litigation arising out of this Easement shall be exclusively in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida.

11. **WAIVER BY 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 Easement and agree that they shall not elect a trial by jury. The parties have separately, knowingly and voluntarily given this waiver of right to trial by jury with the benefit of the availability of competent legal counsel.

12. **EFFECTIVE DATE.** This Easement shall be effective as of the last day it is signed by both parties hereto.

IN WITNESS WHEREOF, the undersigned have signed and sealed this Easement on the day and year hereinafter set forth.

[Signatures are on the following pages.]

Executed by GRANTOR, this 6th day of December, 2023.

Signed, sealed and delivered
in the presence of:

Pasteur Healthcare Properties, LLC,
a Delaware limited liability company

By: UHS of Delaware, Inc., a Delaware
corporation, its sole member

[Signature]
Witness Signature
JAMES T. SPANSON
Print Name

Sign [Signature]
Print: Cheryl K. Ramagano
Title: Sr. Vice President and Treasurer

Address: 367 S. Gulph Road
King of Prussia, PA 19406

[Signature]
Witness Signature
STEPHEN J. AMORIO, III
Print Name

Address: 367 S. Gulph Road
King of Prussia, PA 19406

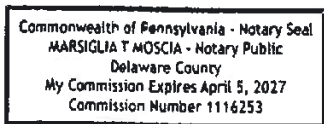
COMMONWEALTH OF PENNSYLVANIA
COUNTY OF MONTGOMERY

The foregoing instrument was acknowledged before me by means of physical presence
or online notarization, this 6th day of December, 2023, by Cheryl K. Ramagano, as Sr. Vice
President and Treasurer of UHS of Delaware, Inc., which is the sole member of Pasteur Healthcare
Properties, LLC.

(Notary Seal)

[Signature]

Notary Public Commonwealth of Pennsylvania



MARSIGLIA T. MOSCIA

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____

Executed by the DISTRICT this _____ day of _____, 20__.

ATTEST:

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

Assistant Secretary

By: _____
President

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 _____, 20 __, 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 _____.

EXHIBIT "A"

EASEMENT AREA

Tract OS-2 as shown on the Plat of Pasteur Plat Two recorded in Plat Book 136, Pages 150 through 153, of the Public Records of Palm Beach County, Florida.

4888-0626-5237, v. 1

This Instrument Prepared by
and to be Returned to:

Kenneth W. Edwards, Esquire
CALDWELL PACETTI EDWARDS
SCHOECH & VIATOR LLP
1555 Palm Beach Lakes Blvd., Suite 1200
West Palm Beach, FL 33401

BUFFER EASEMENT

THIS BUFFER EASEMENT (the "Easement") shall be effective as of the _____ day of _____, 2024 (the "Effective Date"), and is being granted by Alton Property Owners Association, Inc., a Florida not-for-profit corporation, with offices located at 105 NE 1st Street, Delray Beach, Florida 33444 (hereinafter referred to as the "Grantor"), to Northern Palm Beach County Improvement District, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as the "District").

W I T N E S S E T H:

WHEREAS, Grantor is the record fee title owner of the real property described in Exhibit "A" which is attached hereto and made a part hereof (the "Easement Area"); and

WHEREAS, the Grantor intends by this instrument to grant to the District a perpetual non-exclusive easement in, over, under and upon the Easement Area as herein provided.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration, the receipt of which is hereby acknowledged, the parties agree as follows:

1. **RECITALS.** The foregoing recitations are incorporated herein and made a part hereof.
2. **ACCESS EASEMENT.** Grantor does hereby grant to the District a perpetual unobstructed and nonexclusive ingress and egress easement in, over, under and upon the Easement Area for the purpose of providing ingress and egress for pedestrian, vehicular and/or equipment usage, including temporary storage and parking, by the District, together with its authorized contractual obligees, employees, contractors, suppliers, consultants, licensees and agents, for usage in conjunction with the hereinafter described usage easement.
3. **USAGE EASEMENT.** The Grantor does hereby grant to the District for usage by its authorized contractual obligees, employees, contractors, suppliers, consultants, licensees and agents, a perpetual non-exclusive usage easement in, over, under and upon the Easement Area for

the right and authority, but not obligation, to construct, install, manage, operate, inspect, maintain, repair, replace, remove, enlarge and/or upgrade an earthen berm; landscaping (including but not limited to trees, palms, shrubs, grasses and mulch); the application of fertilizer, herbicides and insecticides; and irrigation works and facilities, including utilities for its operation.

4. **ASSIGNMENT.** The District shall not sell, assign or transfer any of its rights or easements granted hereunder, either directly or indirectly, without the prior written consent of the Grantor or the then fee title owner of the applicable portion of the Easement Area, as the case may be, and any attempt to do so shall be null and void, except that said prohibition shall not apply to an assignment or transfer by the District to a governmental entity or agency.

5. **RELEASE OF EASEMENTS.** A material provision to the granting of these rights and easements is the agreement that in the event the District should subsequently determine that it no longer requires an easement or right granted herein as to a portion or all of the Easement Area, then in such event such portion thereof which is no longer required may be released by the District without the requirement for payment of consideration for said release by or from the Grantor.

The aforementioned release shall not be effective until such time as the District has received a written request from the then fee simple title owner(s) of the subject portion of the Easement Area for which such a determination is requested and the recording of the applicable written release issued by the District.

6. **SUCCESSORS AND ASSIGNS.** Where the context of this Easement allows or permits, the terms "Grantor" and "District" shall also include their successors, grantees and assigns.

7. **MODIFICATIONS.** Any modification of this Easement shall be binding only if evidenced in a written instrument signed by each party or an authorized representative of a party in such format that is subject to recording of Public Records of Palm Beach County, Florida.

8. **ENFORCEMENT.** In the event of any controversy, claim or dispute relating to this Easement or its breach, the prevailing party shall be entitled to recover reasonable expenses, attorney's fees, and costs.

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

10. **GOVERNING LAW AND VENUE.** The easements, warranties, covenants, authorizations and agreements contained herein shall run with the land and be governed by the laws of the State of Florida as now and hereafter in force. Further, venue of any litigation arising out of this Easement shall be exclusively in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida.

11. **WAIVER BY 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 Easement and agree that they shall not elect a trial by jury. The parties have separately, knowingly and voluntarily given this waiver of right to trial by jury with the benefit of the availability of competent legal counsel.

12. **EFFECTIVE DATE.** This Easement shall be effective as of the last day it is signed by both parties hereto.

IN WITNESS WHEREOF, the undersigned have signed and sealed this Easement on the day and year hereinafter set forth.

Executed by GRANTOR, this 9th day of January, 2024.

Signed, sealed and delivered in the presence of:

Alton Property Owners Association, Inc., a Florida not-for-profit corporation

[Signature]

Witness Signature

Tyler Gaffney

Print Name

Address:

4540 Portofino Way
West Palm Beach FL 33409

Sign: [Signature]

Print: Victoria Imhoff

Title: President

[Signature]

Witness Signature

Robert Knott

Print Name

Address:

105NE25th Delray Beach FL
33444

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 9th day of January, 2024, by Victoria Imhoff, as President, for Alton POA

(No

Notary Public State of Florida

[Signature]
Angela M. Holmes

Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced _____

Executed by the DISTRICT this _____ day of _____, 2024.

ATTEST:

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

Assistant Secretary

By: _____
President

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 _____.

EXHIBIT "A"

EASEMENT AREA

Tract OS-3 as shown on the Plat of Pasteur Plat Two recorded in Plat Book 136, Pages 150 through 153, of the Public Records of Palm Beach County, Florida.



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: January 24, 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 Bill of Sale to the City of Palm Beach Gardens
Pasteur Boulevard

Background

The construction of Pasteur Boulevard was completed with the Pasteur Boulevard Roadway Improvement Project for Unit 2C Alton in December 2016, excluding the final lift of asphalt. The improvements include pavement, curbing, water, sewer and storm drainage utilities to service the community. The water and sewer improvements were accepted for ownership and operation by Seacoast Utility Authority in 2016. On June 28, 2023, Northern issued a contract to J.W. Cheatham, LLC to complete the Alton Phase 2 Final Paving Project for Pasteur Boulevard, the south half of Alton Road and Beckman Terrace. The final paving improvements for Pasteur Boulevard were completed December 2023.

Tract S-3, was dedicated to the City of Palm Beach Gardens in 2014 on the plat of Alton PCD as recorded in Plat Book 118, Page 197 in the Official Records of Palm Beach County Florida.

Fiscal Impact

The total cost of construction for these improvements is identified in the Bill of Sale as \$1,673,903.45.

Recommendation

The District Engineer recommends execution of the attached Bill of Sale to the City of Palm Beach Gardens for the Pasteur Boulevard roadway improvements.

NAME OF PROJECT:

Northern Palm Beach County Improvement District
Unit of Development No. 2C (Pasteur Boulevard)

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, Party of the First Part, has granted, bargained, conveyed, transferred and delivered, and by these presents does grant, bargain, convey, transfer and deliver unto the City of Palm Beach Gardens, a municipal corporation organized and existing under the laws of the State of Florida, the said Party of the Second Part, its successors and assigns, the following goods and chattels in their current “As-Is” condition, without warranties of any nature whatsoever by the Party of the First Part except as for those granted to the Party of the First Part by others as to said goods and chattels, all as located in the County of Palm Beach, Florida, to wit:

(See attached Exhibit “A”)

TO HAVE AND TO HOLD the same unto the said Party of the Second Part, its 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 goods and chattels described in attached Exhibit “A”; that the same are free from all encumbrances; that Party of the First Part has good right to convey the same as aforesaid; and, that Party of the First Part will warrant and defend the conveyance 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; and

Said Party of the First Part does further hereby assign to the Party of the Second Part any and all warranties and guarantees that it has received as to said goods and chattels to the extent that such warranties and guarantees may be assigned without recourse to the Party of the First Part.

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

[DISTRICT SEAL]

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

Attest: _____
Susan P. Scheff, Assistant Secretary

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

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 Matthew J. Boykin, as President, 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 _____.



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: January 24, 2024

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

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

RE: Unit of Development No. 2C – Alton
Consider Certificate of Correction

Background

There were several changes in Unit 2C's tax roll from 2022 to 2023 as a result of some replatting and change of ownership. One of the resulting new parcels on Northern's 2023 tax roll is owned by Pasteur Healthcare Properties LLC, and represents a right-of-way tract adjacent to the large tract of the future hospital site. Northern does not typically assess right-of-way tracts. The owner has requested Northern issue a Certificate of Correction to exempt this parcel's 2023 tax, which has not been paid yet.

Fiscal Impact

The Certificate of Correction provides for a net decrease in assessments of \$7,228.27. The affected funds have sufficient fund balance to absorb the decrease.

Recommendation

Northern Staff recommends the Board approve the issuance of a Certificate of Correction to correct the 2023 assessments for this right-of-way parcel.



**CERTIFICATE OF CORRECTION OF
NON-AD VALOREM ASSESSMENT ROLL**
Section 197.3632, F.S, and Rule 12D-18.006(2), F.A.C.

Palm Beach County

To: Tax Collector

You are hereby authorized to correct the assessment, rate/basis, or legal description of the Non-Ad Valorem Assessment Roll as follows: 2023.
Tax year

| | | | |
|--|--------------------------------------|-----|-------------------------------|
| Parcel or folio number 52424126010020100 | | | |
| Name to whom assessed PASTEUR HEALTHCARE PROPERTIES LLC UHS OF DELAWARE INC C/O | | | |
| Address 367 S GULPH RD KING OF PRUSSIA PA 19406-3191 | | | |
| <input type="checkbox"/> Change legal description to: | | N/A | |
| <input checked="" type="checkbox"/> Change rate/basis from: | Maint: \$ 553.13 Debt: \$6,675.14 | to: | Maint: \$0.00 Debt: \$0.00 |
| <input checked="" type="checkbox"/> Change non-ad valorem assessment from: | Maint: \$ 553.13 Debt: \$6,675.14 | to: | Maint: \$0.00 Debt: \$0.00 |
| State reason for correction: Parcel is exempt ROW | | | |

Attach additional documents when necessary

Local government representative _____ Date _____

Northern Palm Beach County Improvement District

Name of government unit or taxing authority

Original: Tax Collector

cc: Property Appraiser
 Local Government
 Department of Revenue
 Property Tax Oversight
 PO Box 3000
 Tallahassee, FL 32315-3000

PREPARED BY AND RETURN TO:
Kenneth W. Edwards, Esq.
Caldwell Pacetti Edwards Schoech & Viator LLP
1555 Palm Beach Lakes Blvd, Suite 1200
West Palm Beach, FL 33401

**NOTICE OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
ISSUANCE OF PERMIT NO. PER-3A-100**

TO ALL INTERESTED PERSONS, PLEASE BE ADVISED THAT NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT HAS ISSUED THE ATTACHED PERMIT WHICH PERMIT IS APPLICABLE TO THE FOLLOWING DESCRIBED REAL PROPERTY, NAMELY:

[SEE ATTACHED DESCRIPTION]

Executed this _____ day of _____, 2024.

[SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____
Susan P. Scheff
Assistant Secretary

By: _____
Matthew J. Boykin, President
Board of Supervisors

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 Matthew J. Boykin, as President, 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 _____.

LEGAL DESCRIPTION

Lot 16, Woodbine Parcel "H", according to the plat thereof as recorded in Plat Book 80, Page 199, Public Records of Palm Beach County, Florida.

Parcel Control Number 56-42-42-25-27-000-0160.



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, FL 33418
Phone: 561-624-7830 Fax: 561-624-7839
GENERAL PERMIT

PERMIT NO. PER 3A-100
UNIT OF DEVELOPMENT NO. U3A, Woodbine
PROJECT NAME: 8011 Via Hacienda Fence

PERMITTEE: Fatima Pinargote
88011 Via Hacienda Fence
Palm Beach Gardens, FL 33418

PROPOSED CONSTRUCTION: Fence Encroachment.

PERMITTED ACTIVITIES: Encroachment of existing 4' Galvanized steel chain link fence into Northern's Water Management Easement (WME) E-79 over lot 16 in Woodbine parcel "H" as listed in Northern's current facilities and G.I.S. maps. The easement was granted to Northern via PB 72/046-049. Movement of the fence shall not impede Northern's required 20' of access area, measured from the top of the bank. Said fence shall encroach no more than 10' into easement E-79, as shown on current survey by Nexgen Surveying, LLC and submitted by the homeowner. All fence post within Northern's easement shall be installed in sleeves. Additional encroachments such as landscaping will require a separate review for modification of this permit

PERMIT DURATION: Upon written notification that the permit review has been completed and all comments have been adequately addressed, the applicant will have 30 days to pay all applicable review and inspection fees, which payment date will be the permit's issuance date. If the permit is not issued within the 30-day payment period, its issuance shall thereupon be cancelled. A signed notice of commencement for the permitted activity must be filed with Northern within 365 days of the permit's issuance date or the permit shall thereupon automatically terminate and a new permit application, as well as payment of new application and review fees, will be required. The notice of commencement should be sent to Northern no sooner than one week prior to commencement.

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

Kimberly A. Leser, PE
District Engineer

August 23, 2023

Date of Issuance

READ AND REVIEW THIS PERMIT IN ITS ENTIRETY. IF YOU HAVE ANY OBJECTION TO THE CONDITIONS OF THIS PERMIT YOU HAVE 15 DAYS FROM THE DATE OF ISSUANCE TO PETITION FOR A CHANGE IN CONTENT. PLEASE NOTE AND USE THE NOTICE OF CONSTRUCTION COMMENCEMENT INCLUDED WITH THIS PERMIT.

SEE SPECIAL CONDITIONS ON PAGE 2

SPECIAL CONDITIONS

- 1. Fence shall encroach no more than 8 feet into Northern's existing 32-foot water management easement.**
- 2. Should future gate access by Northern be required, the permittee will be responsible for installation of said gates and all associated maintenance.**
3. This permit has been issued with the understanding that the HOA and POA have no objection. This permit may be reevaluated if objections occur.
4. Easement area outside the permitted encroachment area is to remain clear for maintenance purposes.
5. Should any damage or removal of fence occur due to maintenance activities by Northern Palm Beach County Improvement District within the easement, the permittee is responsible for fence replacement and/or reinstallation.
6. Permittee is responsible for all maintenance associated with installation of the fence in perpetuity.
7. Facilities other than this stated herein shall not be constructed within an approved modification.
8. The applicant is reminded to submit District's Notice of Construction Commencement form prior to start of construction.
9. The Applicant is reminded to submit the District's Notice of Construction Completion Form upon project completion.

GENERAL CONDITIONS:

1. In the event Northern is not the fee simple title owner of the real property (the "Property") to which this Permit is applicable, the Permittee agrees to obtain all necessary consents from the fee simple title owners of the Property prior to commencement of the Permitted Activities.
2. Permittee hereby acknowledges that if this Permit is being issued for a connection to or modification of a Northern facility, the Permitted Activity is being approved by Northern in reliance upon and in accordance with the representations and documents provided by the Permittee. If, however, this Permit is not being issued for a connection to or modification of a Northern facility, this Permit is only intended as a statement of non-objection but in any event the terms and conditions of this Permit shall apply.
3. This Permit does not constitute a waiver of the Permittee's obligation to obtain such other necessary and appropriate permits required by other governmental bodies or agencies. Therefore, prior to commencement, the Permittee is required to obtain and, upon written request, provide to Northern copies of any and all other federal, state, and local permits required in connection with Permittee's use of the Property and agrees that at all times it will comply with the requirements of all federal, state and local laws, ordinances, rules and regulations applicable or pertaining to the use of the Property or implementation of the Permitted Activity by the Permittee.
4. Permittee understands and agrees that the Permitted Activity is subordinate to the rights and interests of Northern and, if applicable, that of the fee simple title owner of the Property. Further, Permittee hereby

acknowledges and agrees that the Permittee is not relying upon any representations whatsoever by Northern regarding Northern's right, title, interest, or ownership as to the Property for which this Permit is applicable.

5. Northern specifically reserves the right to install, construct, operate, upgrade, repair, remove, replace and/or maintain existing or future works, devices, and/or improvements on or within its real property interests and the right to enter upon the Property at all times necessary to inspect or implement the terms and conditions of this Permit. Permittee understands that in the exercise of such rights and interest, Northern may require Permittee to relocate, alter, or remove the Permittee's facilities and equipment or other improvements made by Permittee pursuant to this Permit. If the Permittee should fail to relocate, alter, or remove the Permittee's facilities, equipment or other improvements made by the Permittee pursuant to this Permit the specified time set forth in the notice, then in such event Northern shall have the right to enter upon the Property and make such relocation, alteration or removal of the Permittee's facilities, equipment/or other improvements, all of which shall be at the cost of the Permittee.
6. Unless otherwise set forth in the Supplemental Conditions to this Permit, the Permittee agrees to backfill and compact any excavation it makes within the Property and to pay for, repair and/or replace any: (i) affected below-grade facilities and features located therein, including but not limited to: water, sewer, storm water or irrigation facilities, structures or appurtenances and (ii) at grade or above-grade facilities and features, including but not limited to structures, grasses and sod, sidewalks, and roadway improvements (the term roadway improvements shall include but not be limited to landscaping, irrigation facilities, lighting, striping, signage, curbing, roadway base, subgrade and asphaltic or concrete surfaces) which are removed or damaged as a result of the Permittee's activities. Such repair or replacement shall restore these features to a non-defective equivalent or better condition as existed prior to the event precipitating the repair or replacement.
7. Forty-eight (48) hours prior to a pre-construction meeting, if one is requested by special condition, or 48 hours prior to commencement of the Permitted Activity, notification shall be given by the Permittee in writing to Northern via the Notice of Commencement Form (NOC). The NOC Form can be delivered via email to permits@npbcid.org, via fax at 561-624-7839 or in person at 359 Hiatt Drive, Palm Beach Gardens, FL, 33418. Northern shall establish points of construction, if applicable, which will require inspection prior to construction of the Permitted Activity. When the Permittee considers the Permitted Activity complete, the Permittee shall notify Northern and schedule an on-site final inspection, which shall be held in the presence of a representative of the Permittee and Northern.
8. Implementation of the Permitted Activities shall be carried out in full compliance with those plans and specifications, which were submitted to and approved by Northern. Any deviation from such plans and specifications shall require written approval from the office of Northern prior to implementation. Further, Northern reserves the right to revoke or amend this Permit following its issuance, it is determined that the plans and specifications, as previously approved, require modification in order to protect the health, safety or welfare of the public or prevent adverse impacts to property interests of Northern or others.
9. When working in a Northern right-of-way, not more than one-half (½) of the road or street shall be closed and traffic shall be controlled so as to provide for the safety and minimum hindrance to the public. All traffic control operations shall conform to the latest requirements of the Florida Department of Transportation (FDOT) design standards, standard specifications for work zones and Temporary Traffic Control (TTC) Maintenance of Traffic (MOT).
10. Northern shall be the final authority as to the quality and quantity of the material and works required to satisfy the terms and conditions of this Permit as they relate to Northern improvements and facilities.

11. Upon completion of the Permitted Activity and after its final inspection and acceptance by Northern, the Permittee shall deliver to Northern's office the Notice of Construction Completion (NOCC), an Engineer's Certification of Completion, (Signed and Sealed) and final "Record Drawings". The "Record Drawings" shall be provided in PDF (Digitally Signed and Sealed) and AutoCAD 2020 or newer formats and shall include additional record information as required by the Special Conditions of the issued Permit such as cross sections, bore logs, etc. Failure to provide the final documentation as requested may result in the revocation, cancellation and termination of this Permit.
12. Roadway pavement replacement shall be carried out in accordance with Northern's "Typical Roadway Pavement Replacement Detail" per the latest edition as contained in Northern's Engineering Standards Manual, drawing No. N-006. If, within one (1) year after the date of Northern's acceptance of any pavement replacement work, such work is found to be defective, the Permittee shall promptly correct such defective work without cost to Northern and in accordance with Northern written instructions. If work is rejected by Northern, the Permittee shall remove it from the site and replace it with non-defective work. If Permittee does not promptly comply with the terms of such Northern instructions, or in an emergency where delay may cause serious risk of injury, loss or damage, Northern may, if it so elects, have the defective work corrected, or the rejected work removed and replaced, and all of the direct and indirect costs of such removal, replacement or correction, including compensation for additional professional services, shall be the obligation of and paid by the Permittee.
13. If any of the herein Permitted Activities are to be constructed or implemented within an area over which Northern has a real property interest, the Permittee prior to commencement or implementation of the Permitted Activities shall be required to provide to Northern an insurance certificate that complies with the attached "Insurance Coverage" requirements, which Coverage must be maintained until such time as the Permitted Activities have been implemented, constructed, and approved by Northern.
14. Permitted Activities shall be conducted in a competent and professional manner, which does not cause violations of State water quality standards. The Permittee shall implement best management practices for erosion and pollution control to prevent violation of State water quality standards. Temporary erosion control shall be implemented prior to and during construction and permanent control measures shall be maintained at all locations where the possibility of transferring suspended solids into the receiving water body exists due to the Permitted Activities. Turbidity barriers shall remain in place at all locations until construction is completed and soils are stabilized and vegetation has been established. All practices shall be in accordance with the guidelines and specifications described in State of Florida Erosion and Sediment and Sedimentation Control Designer and Reviewer Manual FDOT and FDEP (July 2013) and the Florida Stormwater Erosion and Sedimentation Control Inspector's Manual (FDEP July 2008) unless a project specific erosion and sediment control plan is approved as part of the permit. Thereafter the Permittee shall be responsible for the removal of the barriers. The Permittee shall correct any erosion or shoaling arising from the Permitted Activities that causes adverse impacts to water resources.
15. All Permitted Activity related to subaqueous utility, water and/or sewer lines, including appurtenant facilities, shall be conducted in a competent and professional manner so that the primary functional purpose of the canal or waterway facility, specifically flood control, within which the activity is taking place is not adversely affected
16. The Permittee shall promptly notify Northern in writing of any previously submitted information that is later discovered to be inaccurate.

17. The Permittee shall provide routine maintenance of all of the components of a Permitted Activity. This shall include maintenance of installed surface water management system or installed connection to an existing surface water management system to remove all trapped sediments/debris. All materials shall be properly disposed of as required by law.
18. All underground improvements (utilities, equipment of any nature whatsoever and structures) shall have a minimum cover of thirty (30) inches below profile grade of Northern roadways and minimum cover of sixty (60) inches below bottom elevation of waterway design section.
19. Unless otherwise approved by Northern all underground facilities shall maintain a minimum clearance of twelve (12) inches, either over or under existing culverts, and, if required by Northern, protected.
20. Any affected Northern works, facilities or improvements shall be left in a non-defective equivalent or better condition as existed before the Permittee's commencement of any Permitted Activity. An inspection of all Northern tracts and rights-of-way located within the Permitted Activity construction area shall be completed by Northern and the Permittee or their representative no later than twenty-four (24) hours before commencement of the Permitted Activity.
21. All Permitted Activity shall be implemented and constructed in a workmanlike manner using best engineering management and construction practices.
22. Trenches within Northern owned roadways shall be backfilled and compacted with 12-inch (max) lifts to 98% per AASHTO T-180 to minimize future settling. Trench-backfill outside Northern road right-of-way shall consist of 12-inches from pipe crown up compacted to 95% maximum dry density per AASHTO T-180 followed by 12-inch (max) lifts compacted to 90% max. dry density per AASHTO T-180.
23. At the request of Northern or its duly authorized representative, the Permittee shall submit copies of density reports performed by an independent certified testing laboratory. Density Reports shall be furnished to Northern prior to final inspection.
24. The finished surface of any excavated area shall be replaced with the same type material as existed when the work began, such as sod for sod; shell for shell; etc., unless otherwise directed in writing by Northern or shown approved plans.
25. Where existing ground, slopes, shoulders and/or ditches are disturbed, they shall be properly stabilized as directed by Northern or its duly authorized representative. All disturbed areas within Northern tracts or rights of way shall be sodded in a manner that will afford protection against erosion or settling.
26. All pavement crossings made subsequent to final placement of base material and pavement surface, shall be made by jack and bore or by directional bore method as directed by Northern, unless otherwise authorized in the attached special conditions.
27. Northern assumes no liability, obligation or responsibility for the ownership, operation and/or maintenance of the Permittee's facilities or activities as herein Permitted.
28. Permittee shall defend, indemnify and hold Northern and its Board of Supervisor members, officers, personnel, staff and consultants harmless against and from any penalties, fines, claims, losses, damages (including direct, indirect or consequential), expenses, or legal fees (including attorney, legal assistant and appellate) that might derive, arise out of or result from the Permittee's implementation, operation

and/or maintenance of the Permitted Activity and/or any acts, omissions, neglect or fault by the Permittee or its agents, officers, employees and invitees involving a failure to comply with the terms, covenants and/or conditions of this Permit or any applicable laws, statutes, ordinances, codes or regulations of any regulatory or governmental entity, agency or authority.

29. If Permittee should violate any of the terms or conditions of the Permit and not correct or remedy same within ten (10) business days following receipt of written notice of said violation from Northern, then in such event, Northern may, at its option, revoke, cancel and terminate this Permit.
30. This Permit shall automatically terminate and be of no further force and effect if commencement of the Permitted Activity has not occurred within 365 days from the issuance date of this Permit.
31. This Permit may not be conveyed, transferred or assigned by the Permittee other than in its entirety and only following the prior written approval of Northern. If any of the works which are the subject of the Permitted Activities are properly conveyed, assigned, transferred, gifted to any third party or operated by a third party, then the Permittee shall be obligated to provide a copy of this Permit and its conditions to said successor, assign or operating entity. Further, such successor, assign or operating entity shall be subject to and obligated to comply with all provisions of this Permit.
32. This Permit shall continue in perpetuity unless it otherwise expires or is terminated as herein provided, but in no event is it to be deemed a vested right of the Permittee.
33. In any litigation, including breach, enforcement or interpretation arising out of this Permit, the prevailing party to this Permit shall be entitled to recover all of its costs and expenses, including reasonable attorney's fees and costs, provided nothing herein shall be deemed or construed as a waiver by Northern of its sovereign immunity rights and privileges except as otherwise authorized by F.S. 768.28.
34. This Permit may be terminated or modified if the Permitted Activities are located within an area over which Northern has a real property interest and Northern's real property interest is subsequently conveyed to another entity.
35. The Conditions set forth herein shall be continuing obligations of the Permittee and shall be complied with in the event of any subsequent maintenance, repair, replacement or modification of a Permitted Activity.
36. Implementation of the Permitted Activity by the Permittee and/or its agents or contractors, shall be deemed an acceptance by the Permittee of all terms, conditions and understandings set forth in the Permit.
37. In case of tropical weather (Tropical Storm or Hurricane) job site should be maintained so that it is free of all loose debris, trash or construction materials that might be blown into Northern's water management systems.
38. The applicant is advised that should the cost of inspection surpass the collected fees for inspection of the project, the applicant will be required to pay the difference. Any funds remaining once the project is certified and the permit is closed will be reimbursed.

NPDES CONDITIONS

1. If the Permitted Activity of the Permittee requires the obtaining of an NPDES Permit, then the Permittee shall be required to provide a copy of the NPDES Permit Coverage to Northern prior to commencement of the subject Permitted Activity. A Stormwater Pollution Prevention Plan (SWPPP) shall be prepared as required by the FDEP permit and shall be available for review at the site
2. The Permittee shall be required to: (a) implement a maintenance program for the Permitted Activities, (b) carry out an annual inspection of the Permitted Activities.
3. If any act of negligence, omission or commission by the Permittee or third-party operator should adversely affect Northern's obligations under Northern's NPDES Permit, then the Permittee within forty-eight hours following receipt of written notice by Northern of such act shall promptly cease or rectify same otherwise this Permit shall be immediately suspended until such time as reinstated by Northern in writing.
4. If, following receipt of a Northern written notice of violation of the above NPDES Conditions, the Permittee should fail to remedy same within ten business days from the date of receipt of said notice, Northern shall have the right but not the obligation to initiate such remedial activity as Northern deems necessary and appropriate. Any and all costs so incurred by Northern shall be paid by the Permittee to Northern within ten business days following receipt of a Northern invoice for same and if not paid, Northern may thereafter revoke this Permit without further notice or hearing, and proceed to take all such legal actions as it deems necessary and appropriate to collect from the Permittee such costs, including any attorney's fees or costs incurred in such collection activity.

EXHIBIT "A"
INSURANCE REQUIREMENTS

Below is shown the MINIMUM acceptable insurance to be carried under this Agreement:

I. Commercial General Liability:

- (A) Bodily Injury Limit:
 - \$1,000,000 Each Occurrence
 - \$1,000,000 Annual Aggregate
- Property Damage Limit:
 - \$1,000,000 Each Occurrence
 - \$1,000,000 Annual Aggregate
- (B) or a Combined Single Limit of Bodily Injury and Property Damage:
 - \$1,000,000 Each Occurrence
 - \$1,000,000 Annual Aggregate
- (C) The Commercial General Liability shall include Contractual Liability.

II. Comprehensive Automobile Liability:

- (A) Bodily Injury Limit:
 - \$ 500,000 Each Person
 - \$1,000,000 Each Occurrence
- Property Damage Limit:
 - \$ 500,000 Each Person
- (B) or a Combined Single Limit of Bodily Injury and Property Damage Liability:
 - \$1,000,000 Each Person
 - \$1,000,000 Each Occurrence

III. Workers Compensation and Employers Liability:

- Statutory Limits
 - \$100,000 Each Accident
 - \$500,000 Disease-Policy Limit
 - \$100,000 Disease-Each Employee

IV. Umbrella Excess Liability Insurance:

- (A) \$1,000,000 Each Occurrence
- \$1,000,000 Annual Aggregate
- (B) The aforementioned umbrella coverage shall be no more restrictive than coverage required for the underlying policies.

V. Notice of Cancellation:

The Insurance afforded above may not be terminated or reduced unless (30) thirty days prior written notice of such termination or reduction is mailed to Northern (unless terminated for non-payment in which event ten (10) days notice is required).

VI. Insurance Certificate:

Northern Palm Beach County Improvement District shall be listed as an additional insured for the above Commercial and Umbrella Liability insurance coverage and a certificate of insurance reflecting same shall be delivered to Northern Palm Beach County Improvement District prior to commencement of construction of the permitted works.



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: January 24, 2024

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

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

RE: Unit of Development No. 16 – Palm Beach Park of Commerce
Consider Encumbrance Modification No. 3 to Kimley-Horn and Associates, Inc.
Purchase Order No. 22-146

Background

A Purchase Order was issued to Kimley-Horn and Associates in December 2021 for engineering design, permitting, bidding and construction phase services for the Venture Way Extension Public Improvement Project. The proposal included costs associated with design, permitting, bidding and construction phase services of Private Improvements consisting of water and sewer utilities, in addition to Public Improvements consisting of stormwater utilities and roadway construction. The total proposal cost of \$92,885.00 was split between the Public Improvements and Private Improvements proportionately. In June 2023, Staff approved Encumbrance Modification No. 2, in the amount of \$3,915.00, to account for additional costs associated with private utility construction.

Encumbrance Modification No. 3 is intended to pay for additional site inspections required beyond what was estimated in the 2021 proposal, and plan changes required by Palm Beach County. This modification is intended to cover the costs associated with Kimley-Horn's completion of Construction Phase Services for the Venture Way Project. The costs have been separated into Public and Private funding, based on the nature of the inspections and plan modifications, resulting in \$11,350.00 for Public Improvements and \$3,150.00 for Private Improvements, with a total encumbrance modification of \$14,500.00.

Fiscal Impact

Funding for the Public and Private Improvement services will come from available Bond proceeds and Landowner funds.

Recommendation

The District Engineer recommends approval of Encumbrance Modification No. 3 in the amount of \$14,500.00 to Purchase Order No. 22-146 issued to Kimley-Horn and Associates.

**AMENDMENT NUMBER 2 TO THE AGREEMENT BETWEEN
THE CLIENT AND KIMLEY-HORN AND ASSOCIATES, INC.**

AMENDMENT NUMBER 2 DATED December 4, 2023, TO THE AGREEMENT between **NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT** ("Client") and **KIMLEY-HORN AND ASSOCIATES, INC.** ("Consultant") ("the Agreement") concerning the Venture Way project in, Jupiter, Florida.

The Consultant has entered into the Agreement with the Client for the furnishing of professional services, and the parties now desire to amend the Agreement.

Therefore, it is mutually agreed that the Agreement is amended to include Additional Services to be performed by Consultant and provisions for additional compensation by the Client to the Consultant, all as set forth in Exhibit A hereto. The parties ratify the terms and conditions of the Agreement not inconsistent with this Amendment, all of which are incorporated by reference.

KIMLEY-HORN AND ASSOCIATES, INC.



Michael F. Schwartz, P.E.
Senior Vice President

AGREED TO THIS _____ DAY OF _____, 2023

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

By: _____,

SCOPE OF SERVICES

Pursuant to discussions with the Palm Beach Park of Commerce and the Client, Kimley-Horn required additional field observations for the project. Our contract has a total of 17 site observations (15 per the original contract and 2 additional for amendment 1) and to date we have completed 32. The project should be complete in the next 30-days and we anticipate 4 additional required observations.

In addition, Palm Beach County Land Development requires an updated plan submittal identifying all changes to date. The plan revisions will include the drainage revisions as well as the sidewalk and grading revisions adjacent to the canal. The scope includes time for the formal resubmittal to the County.

FEE AND BILLING

Kimley-Horn will perform the services described above for the lump sum fee of \$14,500

| Amendment #2 - Additional Coordination with Palm Beach Park of Commerce | | | | | | | | |
|---|--|-----------|--------------------|---------------|------------------|-------------------|-------------|------------------|
| 5-Dec-23 | | | | | | | | |
| Fee Estimate Summary | | | | | | | | |
| Scope No. | Task Description | Principal | Civil Professional | Civil Analyst | Sr CADD Designer | Const. Proj. Rep. | Total Hours | Grand Total (\$) |
| Additional Coordination | | | | | | | | |
| | Field Meetings (32 Completed - 17 Per Contract + 4 Others to Finalize Project) | | | | | 57 | | \$ - |
| | Plan Revisions, Including Submittal to PBC | 1 | | 4 | 8 | | | \$ 2,530.00 |
| | | | | | | | | \$ - |
| Total Preparation of Civil Engineering Plans | | | | | | | | |
| TOTAL HOURS/LABOR COST | | 1.0 | 0.0 | 4.0 | 8.0 | 57.0 | 0.0 | |
| | Billing Rate | \$ 390.00 | \$ 190.00 | \$ 135.00 | \$ 200.00 | \$ 210.00 | | |
| SUB TOTAL | | \$ 390.00 | \$ - | \$ 540.00 | \$ 1,600.00 | \$ 11,970.00 | | |
| GRAND TOTAL | | \$ 390.00 | \$ - | \$ 540.00 | \$ 1,600.00 | \$ 11,970.00 | | \$ 14,500.00 |

Site Observation Summary

Site Observation

| <u>Date</u> | <u>Private</u> | <u>Public</u> | <u>Observation Type</u> |
|-------------------|----------------|---------------|------------------------------------|
| 5/4/2023 | | 1 | NPDES |
| 5/8/2023 | 1 | | Sewer Install |
| 6/28/2023 | 1 | | Line Stop |
| 7/18/2023 | 1 | | Gate Valve Replacement & NPDES |
| 7/19/2023 | 1 | | Line Stop Backfill |
| 7/24/2023 | 1 | | Sewer Install & NPDES |
| 7/28/2023 | 1 | | Sewer Install & NPDES |
| 8/8/2023 | | 1 | Storm Install |
| 8/10/2023 | | 1 | Storm Install & NPDES |
| 8/14/2023 | | 1 | Storm Install |
| 8/15/2023 | | 1 | Storm Install |
| 8/16/2023 | | 1 | Storm Install |
| 8/17/2023 | | 1 | Storm Install and NPDES |
| 8/21/2023 | | 1 | Storm Install |
| 8/22/2023 | | 1 | Storm Install |
| 8/29/2023 | 1 | | Water Materials Review |
| 8/30/2023 | 1 | | Water Install |
| 9/7/2023 | 1 | | Water Install/Conflict Review |
| 9/11/2023 | 1 | | Water Install and NPDES |
| 9/13/2023 | | 1 | Drainage Review |
| 10/6/2023 | | 1 | Sidewalk Review and NPDES |
| 10/24/2023 | | 1 | Grading Review |
| 10/26/2023 | | 1 | Sidewalk Forms |
| 10/27/2023 | | 1 | Grading Review |
| 10/31/2023 | | 1 | Sidewalk Review with PBC and NPDES |
| 11/8/2023 | 1 | | Water Flush |
| 11/9/2023 | 1 | | Grading Review for Hydrant Install |
| 11/13/2023 | 1 | | WM Pressure Test |
| 11/14/2023 | | 1 | Base Rock |
| 11/21/2023 | | 1 | Broom and Tack |
| 11/29/2023 | 1 | | Sewer Lamping |
| 11/30/2023 | | 1 | Sod Install |
| Future | | 1 | Asphalt Install |
| Future | | 1 | Pre Final |
| Future | | 1 | Final and Certification |
| Future | | 1 | PBC Final |
| Totals: | 14 | 22 | 36 |
| Original Contract | 9 | 8 | 17 |
| Difference | 5 | 14 | 19 |
| Fee: | \$ 3,150 | \$ 8,820 | \$11,970 |



**Northern Palm Beach County
Improvement District**

Purchase Order No. 22-146-3

Encumbrance Modification

| | |
|---|--|
| <p>Vendor :188</p> <p>KIMLEY-HORN & ASSOCIATES, INC.</p> <p>P.O. BOX 932520 ATLANTA, GA 31193-2520 Phone - / Fax -</p> | <p>Comments</p> |
| <p>Document Information</p> <p>Document Date 01/11/2024 Required Date 01/11/2024 Prepared By Milagros E. Acosta Corniel Workflow ID 07</p> <p>Status Board 2 Documents Description Encumbrance Modification for 22-146</p> | <p>Change Order 0</p> <p>Project No</p> <p>Invoice to Y follow</p> |

| Qty | Unit Type | Fund | GL Acct | Item Description | Unit Price | Total |
|-----|-----------|------|---------|----------------------|------------|-----------|
| 1 | EA | 1603 | 53101 | Public Improvements | 11,350.00 | 11,350.00 |
| 1 | EA | 160C | 53101 | Private Improvements | 3,150.00 | 3,150.00 |

Total : \$14,500.00

Approval Information

| | | |
|--------------------|--------------------|---------------------|
| SUSAN P. SCHEFF | Board | 01/16/2024 1:08 PM |
| CLIFFORD D. BEAT | Executive Director | 01/16/2024 1:07 PM |
| KATHLEEN E. ROUN | Finance Director | 01/16/2024 11:21 AM |
| LAURA L. HAM | Budget Manager | 01/16/2024 9:25 AM |
| Kimberly A. Leser | District Engineer | 01/12/2024 8:39 AM |
| KENNITH R. ROUN | Department Manager | 01/12/2024 7:25 AM |
| Milagros E. Acosta | Requester | 01/11/2024 3:59 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.

**RECOMMENDED DISBURSEMENTS FOR
JANUARY 24, 2024 BOARD MEETING**

| | BOND/COI** | EIPC* | NOTE PROCEEDS | LANDOWNER FUNDS | TOTALS |
|---|-------------------|-------------------|--------------------------|----------------------------|---------------------|
| Unit No. 2C - Alton | 318,084.95 | | | 241,774.30 | 559,859.25 |
| Unit No. 5 - Henry Rolf | | - | 369,209.70 | | 369,209.70 |
| Unit No. 11 - PGA National | | 42,719.91 | | | 42,719.91 |
| Unit 16 - P. B. Park of Commerce | 52,147.52 | | | 5,451.50 | 57,599.02 |
| Unit No. 18 - Ibis Golf & CC | | 248,717.86 | | | 248,717.86 |
| Unit No. 20 - Juno Isles | | 70,200.00 | | | 70,200.00 |
| Unit No. 53 - Arden | 357,721.01 | | | | 357,721.01 |
| | | | | | |
| | 727,953.48 | 361,637.77 | 369,209.70 | 247,225.80 | 1,706,026.75 |

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 180

JANUARY 24, 2024

| | BOND | LANDOWNER FUNDS | TOTALS |
|---|-------------------|------------------------|-------------------|
| CONSTRUCTION: | | | |
| J. W. Cheatham, LLC (Alton Phase 2 Paving Project) | <u>303,149.28</u> | <u>241,309.50</u> | 544,458.78 |
| ENGINEERING: | | | |
| Michael B. Schorah & Assoc. (Phase 2 Final Asphalt) | <u>8,615.20</u> | <u>464.80</u> | 9,080.00 |
| OTHER PROFESSIONALS: | | | |
| Caldwell & Pacetti (Legal Services) | <u>2,494.00</u> | - | 2,494.00 |
| MISCELLANEOUS: | | | |
| NPBCID Reimbursement (NPBCID Personnel time & Auditor) | <u>3,826.47</u> | | 3,826.47 |
| | 318,084.95 | 241,774.30 | 559,859.25 |

**UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 26
January 24, 2024**

| | <u>NOTE PROCEEDS</u> | <u>TOTAL</u> |
|---|--------------------------|--------------------------|
| CONSTRUCTION: | | |
| Johnson-Davis, Inc. (Vista Pkwy South R & R Culvert) | <u>362,632.50</u> | 362,632.50 |
| ENGINEERING: | | |
| Mock Roos & Assoc., Inc. (Replace 96" CMP in Vista Ctr) | <u>6,577.20</u> | 6,577.20 |
| | <u><u>369,209.70</u></u> | <u><u>369,209.70</u></u> |

**UNIT OF DEVELOPMENT NO. 11
DISBURSEMENT NO. 156
JANUARY 24, 2024**

| | <u>EIPC</u> | <u>TOTAL</u> |
|---|------------------|------------------|
| CONSTRUCTION: | | |
| J. W. Cheatham, LLC (Ave. of Masters Milling & Overlay - Final) | <u>40,559.91</u> | 40,559.91 |
| ENGINEERING: | | |
| Michael B. Schorah & Assoc. (Ave. of the Masters Milling & overlay) | <u>2,160.00</u> | 42,719.91 |
| | <u>42,719.91</u> | <u>42,719.91</u> |

**UNIT OF DEVELOPMENT NO. 16
DISBURSEMENT NO. 141
JANUARY 24, 2024**

| | BONDS | LANDOWNER FUNDS | TOTAL |
|---|-------------------------|----------------------------|-------------------------|
| CONSTRUCTION: | | | |
| J. W. Cheatham, LLC (Venture Way Extension #633) | <u>48,518.50</u> | <u>1,291.50</u> | 49,810.00 |
| ENGINEERING: | | | |
| Kimley-Horn & Assoc. (P.E. Services Venture Way) | <u>1,530.00</u> | <u>1,530.00</u> | |
| Kimley-Horn & Assoc. (GeoTech - Venture Way) | <u>1,260.00</u> | <u>2,630.00</u> | |
| ARCADIS US (PE - Venture Way) | <u>136.50</u> | - | 7,086.50 |
| NPBCID Reimbursements: (NPBCID Personnel time) | <u>702.52</u> | | 702.52 |
| | <u><u>52,147.52</u></u> | <u><u>5,451.50</u></u> | <u><u>57,599.02</u></u> |

**UNIT OF DEVELOPMENT NO. 18
DISBURSEMENT NO. 196
JANUARY 24, 2024**

EIPC

TOTAL

CONSTRUCTION:

Solitude Lake Mgmt.

(Ibis Lake WQ Restoration Jan. 2024)

248,717.86

248,717.86

248,717.86

248,717.86

**UNIT OF DEVELOPMENT NO. 20
DISBURSEMENT NO. 17
JANUARY 24, 2024**

| | EQUITY IN POOLED CASH | TOTAL |
|--|----------------------------------|--------------|
|--|----------------------------------|--------------|

CONSTRUCTION:

| | | |
|--|------------------|------------------|
| Murray-Logan Construction | <u>70,200.00</u> | |
| (Juno Isles Weir Improvements PO#23-573) | | 70,200.00 |

| | | |
|--|------------------|------------------|
| | <u>70,200.00</u> | <u>70,200.00</u> |
|--|------------------|------------------|

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 129
JANUARY 24, 2024**

| | BOND | TOTAL |
|--|-------------------|-------------------|
| CONSTRUCTION: | | |
| Centerline Utilities, Inc. (PODS D-southeast, D-southwest & I-north) | <u>345,362.53</u> | 345,362.53 |
| ENGINEERING: | | |
| Michael B. Schorah & Assoc. (PE Construction Phase) | <u>10,605.00</u> | 10,605.00 |
| OTHER PROFESSIONALS: | | |
| Caldwell & Pacetti | <u>638.00</u> | 638.00 |
| MISCELLANEOUS: | | |
| NPBCID Reimbursements: (NPBCID Personnel time & Auditor) | <u>1,115.48</u> | 1,115.48 |
| | <u>357,721.01</u> | 357,721.01 |
| | - | 357,721.01 |



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: January 24, 2024

FROM: Katie Roundtree, Finance Director

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

RE: Unit of Development No. 2C - Alton
Consider Designation of Piper Sandler & Co. as Underwriter for Refunding Bond

Background

In June 2023, Staff was presented with a proposal from Piper Sandler & Co. (Piper) to refund the outstanding bonds for Unit of Development No. 2C, Alton, Series 2014. In the several months following, interest rates continued to rise and the savings fell below the Board's threshold of 3% net present value savings. Staff chose to hold off presenting the proposal to the Board until better savings were more likely. The market has changed recently and the refunding is expected to produce significant savings over the 3% threshold. The transaction would be an advance refunding but, due to IRS regulations, would not be able to close prior to May 2024, which is (90) days prior to the call date. A recent proposal with expected market conditions shows that there is a potential to refund the approximately \$50 million Series 2014 bonds with a savings of 8% - 9% or between \$325,000 - \$525,000 annual savings.

In 2014, the bonds were sold as a nonrated issue since construction had not begun on the development. Presently, the development is at near build out for residential development, and much of the commercial and medical projects have been completed or underway, with the exception of the University of Florida parcel. Therefore, Piper will investigate the potential to obtain bond insurance and/or a rating on the bonds to lower interest rates.

Piper prepared an Engagement Letter to act as Underwriter for the District in order to refund the outstanding bonds, and it has been reviewed by Northern's Bond Counsel (prior to Mr. Raymond's retirement) and General Counsel. If approved by the Board, Piper will contact rating agencies and bond insurers to schedule presentations and potential tours shortly.

Staff was also recently presented a similar refunding proposal from RBC Bank. The Board's practice in the past was to award the refunding to the first Underwriter to bring an acceptable

proposal to the District. While RBC Bank's proposal is competitive, Staff is recommending that the Board award the refunding deal to Piper Sandler & Co. since they first presented the potential refunding proposal back in June 2023.

Fiscal Impact

Present value and cash flow savings over 3% are expected at this time. Savings will benefit the respective landowners and decrease their future debt service assessments. If savings appear to be less than 3%, the District will not issue refunding bonds until savings are higher than the 3% threshold established in the District's debt refunding policy.

Recommendation

Northern Staff recommends appointing Piper Sandler & Co. as Underwriter for a potential refunding for Unit of Development No. 2C, Series 2014 bond.

January 23, 2024

Katie Roundtree, Finance Director
Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33418

Re: Underwriter Engagement Letter
Water Control and Improvement Refunding Bonds, Unit of Development No. 2C, Series 2024
(the “Bonds” or “Securities”)

Dear Ms. Roundtree:

This letter confirms the Agreement (the “Agreement”) between Piper Sandler & Co. (“Piper Sandler” or “we” or “us”) and **Northern Palm Beach County Improvement District** (the “District” or “you”) as follows:

1. **Engagement.** The District hereby engages Piper Sandler to serve as an underwriter for the Bonds. As currently contemplated, the transaction will be an underwriting of the Bonds with gross proceeds of approximately \$50,000,000. Sale and delivery of the Bonds by the District will occur on the day of closing (“Closing Date”).
2. **Scope of Services.** Piper Sandler agrees, as appropriate and directed by you, to provide the following services.
 - (a) Develop a financing plan for the Bonds and assist you in determining the economic impact of the Bonds;
 - (b) Develop a sale schedule that incorporates all aspects of bringing Bonds to market and arranging for a successful closing of the transaction;
 - (c) Provide advice concerning structure, timing, terms and other similar matters concerning the Bonds, including recommendations as to maturities, interest rates, structure, security, timing, and amount of proceeds needed to implement your project;
 - (d) Review and make comments with respect to sale documents, as applicable, including Authorizing Bond Resolutions, indentures and other underlying documents relating to the Bonds;
 - (e) Assist in the preparation of the preliminary and final Official Statements to be issued by you relating to the Bonds for final approval by you and your agents, including bond counsel;
 - (f) Assist in making presentations to rating agencies with respect to the Bonds;
 - (g) Evaluate and make recommendations concerning the use of bond insurance;
 - (h) Distribute preliminary and final Official Statements and other documents to a broad list of institutions, banks, trusts, insurance companies, professional investment advisors, and other prospective investors in Bonds;
 - (i) Develop a marketing plan for the offering, including identification of potential investors;
 - (j) Negotiate the pricing, including the interest rate, and other terms of Bonds;
 - (k) Obtain CUSIP number(s) for Bonds and arranging for their DTC book-entry eligibility as required;
 - (l) Provide a final schedule of debt service payments for Bonds;

- (m) Review and make comments with respect to closing documents prepared by Bond Counsel;
- (n) Plan and arrange for the closing and settlement of the issuance and the delivery of Bonds;

3. **Fees and Expenses. Underwriter Fee.** For our services, you agree to pay us an underwriting discount not to exceed 1.00%, or \$10.00/\$1,000 of the par amount of the Bonds payable from proceeds at closing. For avoidance of doubt, the fee shall not be payable in the event a closing of the Bonds does not occur.

Expenses. Upon receipt of an invoice, you agree to reimburse us from bond proceeds for our reasonable expenses incurred in preparing to market and marketing the Bonds, including, but not limited to, fees and disbursements of Underwriter's Counsel (not exceeding \$20,000), CUSIP numbers, day loans, DTC fees, IPREO, wire fees, printing and distribution of Transaction Materials, and expenses to close the transaction.

4. **Other Matters Relating to Our Engagement.** The parties agree that we are not making a final commitment to underwrite Bonds until certain events have occurred including among other things, a successful authorizing bond election, satisfactory completion and execution of all final documentation for an offering including all terms and conditions and credit approval by Piper Sandler's internal credit approval process. This Agreement is therefore not a final commitment by us express or implied, to underwrite or purchase any securities. If you elect to conduct a public offering of the Bonds, you and Piper Sandler will enter into a definitive bond purchase Agreement which shall supersede the provisions of this Agreement in any conflicting respects.

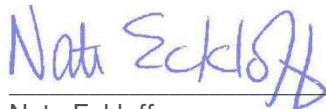
You acknowledge that you have retained us solely to provide the services to you as set forth in this Agreement. As underwriter, Piper Sandler may provide advice concerning the structure, timing, terms, and other similar matters concerning the transaction. You acknowledge and agree that: (i) the primary role of Piper Sandler as an underwriter, is to sell Bonds to investors in an arms-length commercial transaction and that Piper Sandler has financial and other interests that differ from your interests (ii) Piper Sandler is not acting as a municipal advisor, financial advisor or fiduciary to you or any other person or entity and has not assumed any advisory or fiduciary responsibility to you with respect to the transaction contemplated herein and the discussions, undertakings and proceedings leading thereto (irrespective of whether Piper Sandler has provided other services or is currently providing other services to you on other matters) (iii) the only obligations Piper Sandler has to you with respect to the transaction contemplated hereby expressly are set forth in this Agreement and (iv) you have consulted your own legal, accounting, tax, financial and other advisors, as applicable, to the extent deemed appropriate in connection with the transaction contemplated herein.

5. **Disclosure.** Attached to this letter are regulatory disclosures required by the Bonds and Exchange Commission and the Municipal Securities Rulemaking Board (MSRB) to be made by us at this time because of this engagement. We may be required to send you additional disclosures regarding the material financial characteristics and risks of such transaction or describing those conflicts. At that time, we also will seek your acknowledgement of receipt of any such additional disclosures. It is our understanding that you have the authority to bind the Issuer by contract with us, and that you are not a party to any conflict of interest relating to the Bonds. If our understanding is incorrect, please notify the undersigned immediately.
6. **Termination.** You or we may terminate our engagement under this Agreement, with or without cause, upon ten (10) days' written notice to the other party.
7. **Amendment.** This Agreement may be amended only by a written instrument executed by each of the Parties. The terms of this Agreement may be waived only by a written instrument executed by the party waiving compliance.

8. **Entire Agreement.** This Agreement embodies the entire Agreement and understanding between you and us and supersedes all prior Agreements and understandings relating to the subject matter of this Agreement.
9. **No Assignment.** This Agreement has been made by the Issuer and Piper Sandler, and no other person shall acquire or have any right under or by virtue of this Agreement.
10. **Governing Law.** This Agreement will be governed by and construed in accordance with the laws of Florida.
11. **Effectiveness.** This Agreement shall become effective upon its execution by duly authorized officials of all parties hereto and shall be valid and enforceable from and after the time of such execution.
12. **Severability.** In the event any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof. You and us will endeavor in good faith negotiations to replace the invalid or unenforceable provisions with valid provisions the economic effect of which comes as close as possible to that of the invalid or unenforceable provisions.
13. **Counterparts.** This Agreement may be executed in several counterparts (including counterparts exchanged by email in PDF format), each of which shall be an original and all of which shall constitute but one and the same instrument.
14. **Notices.** Any notice required or permitted to be given under this Agreement shall be given in writing and shall be effective from the date sent by registered or certified mail, by hand, facsimile or overnight courier to the addresses set forth on the first page of this Agreement with a copy sent to the General Counsel of such Party.

Please confirm that the foregoing correctly and completely sets forth our understanding by signing and returning to us the enclosed duplicate of this engagement Agreement.

Sincerely,



Nate Eckloff
Managing Director
Public Finance Investment Banking
Piper Sandler & Co.
303 405-0844
nate.eckloff@psc.com

Acknowledgement and Approval of Engagement
and Receipt of Appendix A Disclosures

Katie Roundtree, Finance Director
Northern Palm Beach County Improvement District

Date: _____

Appendix A – G-17 Disclosure

Thank you for engaging Piper Sandler & Co. (“Piper Sandler”) to serve as your underwriter. We are writing to provide you with certain disclosures relating to the captioned bond issue (Bonds), as required by Municipal Securities Rulemaking Board (MSRB) Rule G-17 as set forth in MSRB Notice 2019-20 (Nov. 8, 2019).¹

Piper Sandler & Co. intends to serve as an underwriter, and not as a financial advisor or municipal advisor, in connection with the issuance of the Bonds. As part of our underwriting services, we may provide advice concerning the structure, timing, terms, and other similar matters concerning the issuance of the Bonds.

The following G-17 conflict of interest disclosures are now broken down into three types, including: 1) dealer-specific conflicts of interest disclosures (if applicable); 2) transaction-specific disclosures (if applicable); and 3) standard disclosures.

Dealer-Specific Conflicts of Interest Disclosures

Piper Sandler has not identified any actual or potential material conflicts of interest.

Transaction-Specific Disclosures

- Disclosures Concerning Complex Municipal Securities Financing:
 - Since we have not recommended a “complex municipal securities financing” to the Issuer or Obligor, additional disclosures regarding the financing structure for the Bonds are not required under MSRB Rule G-17.

Standard Disclosures

- Disclosures Concerning the Underwriters’ Role:
 - MSRB Rule G-17 requires an underwriter to deal fairly at all times with both issuers and investors.
 - The underwriters’ primary role is to purchase the Bonds with a view to distribution in an arm’s-length commercial transaction with the Issuer. The underwriters have financial and other interests that differ from those of the Issuer.
 - Unlike a municipal advisor, an underwriter does not have a fiduciary duty to the Issuer under the federal securities laws and is, therefore, not required by federal law to act in the best interests of the Issuer without regard to its own financial or other interests.
 - The Issuer may choose to engage the services of a municipal advisor with a fiduciary obligation to represent the Issuer’s interest in this transaction.
 - The underwriters have a duty to purchase the Bonds from the Issuer at a fair and reasonable price, but must balance that duty with their duty to sell the Bonds to investors at prices that are fair and reasonable.
 - The underwriters will review the official statement for the Bonds in accordance with, and a part of, their respective responsibilities to investors under the federal securities laws, as applied to the facts and circumstances of this transaction.²

¹ Revised Interpretive Notice Concerning the Application of MSRB Rule G-17 to Underwriters of Municipal Securities (effective Mar. 31, 2021).

² Under federal securities law, an issuer of securities has the primary responsibility for disclosure to investors. The review of the official statement by the underwriters is solely for purposes of satisfying the underwriters’ obligations under the federal securities laws and such review should not be construed by an issuer as a guarantee of the accuracy or completeness of the information in the official statement.

- Disclosures Concerning the Underwriters' Compensation:
 - The underwriters will be compensated by a fee and/or an underwriting discount that will be set forth in the bond purchase agreement to be negotiated and entered into in connection with the issuance of the Bonds. Payment or receipt of the underwriting fee or discount will be contingent on the closing of the transaction and the amount of the fee or discount may be based, in whole or in part, on a percentage of the principal amount of the Bonds. While this form of compensation is customary in the municipal securities market, it presents a conflict of interest since the underwriters may have an incentive to recommend to the Issuer a transaction that is unnecessary or to recommend that the size of the transaction be larger than is necessary.

If you or any other Issuer officials have any questions or concerns about these disclosures, please make those questions or concerns known immediately to the undersigned. In addition, you should consult with the Issuer's own financial and/or municipal, legal, accounting, tax and other advisors, as applicable, to the extent you deem appropriate.

Please note that nothing in this letter should be viewed as a commitment by the underwriters to purchase or sell all the Bonds and any such commitment will only exist upon the execution of any bond purchase agreement or similar agreement and then only in accordance with the terms and conditions thereof.

You have been identified by the Issuer as a primary contact for the Issuer's receipt of these disclosures, and that you are not a party to any disclosed conflict of interest relating to the subject transaction. If our understanding is incorrect, please notify the undersigned immediately. We are required to seek your acknowledgement that you have received this letter. Accordingly, please send me an email to that effect, or sign and return the enclosed copy of this letter to me at the address set forth above. Otherwise, an email read receipt from you or automatic response confirming that our email was opened by you will serve as an acknowledgment that you received these disclosures.

Depending on the structure of the transaction that the Issuer decides to pursue, or if additional actual or potential material conflicts are identified, we may be required to send you additional disclosures regarding the material financial characteristics and risks of such transaction and/or describing those conflicts. At that time, we also will seek your acknowledgement of receipt of any such additional disclosures.

Appendix B – Fixed Rate Bonds

The following is a general description of the financial characteristics and security structures of fixed rate municipal bonds (“Fixed Rate Bonds”), as well as a general description of certain financial risks that are known to us and reasonably foreseeable at this time and that you should consider before deciding whether to issue Fixed Rate Bonds. If you have any questions or concerns about these disclosures, please make those questions or concerns known immediately to us. In addition, you should consult with your financial and/or municipal, legal, accounting, tax, and other advisors, as applicable, to the extent you deem appropriate.

Financial Characteristics

Maturity and Interest. Fixed Rate Bonds are interest-bearing debt securities issued by state and local governments, political subdivisions and agencies and authorities, whether for their benefit or as a conduit issuer for a nongovernmental entity. Maturity dates for Fixed Rate Bonds are fixed at the time of issuance and may include serial maturities (specified principal amounts are payable on the same date in each year until final maturity) or one or more term maturities (specified principal amounts are payable on each term maturity date) or a combination of serial and term maturities. The final maturity date typically will range between 10 and 30 years from the date of issuance. Interest on the Fixed Rate Bonds typically is paid semiannually at a stated fixed rate or rates for each maturity date.

Redemption. Fixed Rate Bonds may be subject to optional redemption, which allows you, at your option, to redeem some or all the bonds on a date prior to scheduled maturity, such as in connection with the issuance of refunding bonds to take advantage of lower interest rates. Fixed Rate Bonds will be subject to optional redemption only after the passage of a specified period, often approximately ten years from the date of issuance, and upon payment of the redemption price set forth in the bonds, which may include a redemption premium. You will be required to send out a notice of optional redemption to the holders of the bonds, usually not less than 30 days prior to the redemption date. Fixed Rate Bonds with term maturity dates also may be subject to mandatory sinking fund redemption, which requires you to redeem specified principal amounts of the bonds annually in advance of the term maturity date. The mandatory sinking fund redemption price is 100% of the principal amount of the bonds to be redeemed.

Security

Payment of principal of and interest on a municipal security, including Fixed Rate Bonds, may be backed by various types of pledges and forms of security which are described below.

Assessment Bonds. Payment of principal of and interest on the District’s bonds, will be backed by special assessments. The special assessments lawfully levied and collected pursuant to the Bond Resolution will be referred to as "Drainage Taxes." The Bonds are payable solely from and secured solely by a lien on and pledge of all drainage taxes levied and assessed by the District in accordance with the Act upon the lands within the District. The District annually determines what portion of the special assessments shall be payable in each year.

Each year the District will levy Drainage Taxes intended to be sufficient to pay the debt service on the Bonds coming due. The District will covenant in the Bond Resolution to levy and collect the Drainage Taxes in accordance with the Act in amounts sufficient to pay the principal of, premium, if any, and interest on the Bonds. Drainage Taxes levied for the payment of the principal of the Bonds may not exceed the amount of benefits assessed against the lands in the corresponding Unit of Development with respect to the improvements. Assessment bonds are not secured by a pledge of the full faith and credit of the issuer - you are only obligated to pay principal and interest on assessment bonds from the revenue source(s) specifically pledged to the bonds. In Florida,

assessment bonds can be collected on the tax roll but are not considered to be ad valorem property taxes under state law. There is no limitation on the amount of Drainage Taxes that may be levied for the payment of interest on the bonds. If assessment revenue becomes inadequate, a default in payment of principal or interest may occur.

The description above regarding “Security” is only a summary of certain possible security provisions for the bonds and is not intended as legal advice. You should consult with your bond counsel for further information regarding the security for the bonds.

Financial Risk Considerations

Certain risks may arise in connection with your issuance of Fixed Rate Bonds, including some or all the following (generally, the obligor, rather than the issuer, will bear these risks for conduit revenue bonds):

Issuer Default Risk. You may be in default if the funds pledged to secure your bonds are not enough to pay debt service on the bonds when due. The consequences of a default may be serious for you and, depending on applicable state law and the terms of the authorizing documents, the holders of the bonds, the trustee and any credit support provider may be able to exercise a range of available remedies against you. For example, if the bonds are secured by a general obligation pledge, you may be ordered by a court to raise taxes. Other budgetary adjustments also may be necessary to enable you to provide sufficient funds to pay debt service on the bonds. If the bonds are revenue bonds, you may be required to take steps to increase the available revenues that are pledged as security for the bonds. A default may negatively impact your credit ratings and may effectively limit your ability to publicly offer bonds or other securities at market interest rate levels. Further, if you are unable to provide sufficient funds to remedy the default, subject to applicable state law and the terms of the authorizing documents, you may find it necessary to consider available alternatives under state law, including (for some issuers) state-mandated receivership or bankruptcy. A default also may occur if you are unable to comply with covenants or other provisions agreed to in connection with the issuance of the bonds.

For all bonds, a default may negatively impact your credit ratings and may effectively limit your ability to publicly offer bonds or other securities at market interest rate levels. Further, if you are unable to provide sufficient funds to remedy the default, subject to applicable state law and the terms of the authorizing documents, it may be necessary for you to consider available alternatives under state law, including (for some issuers) state-mandated receivership or bankruptcy. A default also may occur if you are unable to comply with covenants or other provisions agreed to in connection with the issuance of the bonds.

This description is only a summary of issues relating to defaults and is not intended as legal advice. You should consult with your bond counsel for further information regarding defaults and remedies.

Redemption Risk. Your ability to redeem the bonds prior to maturity may be limited, depending on the terms of any optional redemption provisions. If interest rates decline, you may be unable to take advantage of the lower interest rates to reduce debt service.

Refinancing Risk. If your financing plan contemplates refinancing some or all the bonds at maturity (for example, if you have term maturities or if you choose a shorter final maturity than might otherwise be permitted under the applicable federal tax rules), market conditions or changes in law may limit or prevent you from refinancing those bonds when required.

Reinvestment Risk. You may have proceeds from the issuance of the bonds available to invest prior to the time that you are able to spend those proceeds for the authorized purpose. Depending on market conditions, you may not be able to invest those proceeds at or near the rate of interest that you are paying on the bonds, which is referred to as “negative arbitrage”.

Tax Compliance Risk. The issuance of tax-exempt bonds is subject to several requirements under the United States Internal Revenue Code, as enforced by the Internal Revenue Service (IRS). You must take certain steps and make certain representations prior to the issuance of tax-exempt bonds. You also must covenant to take certain additional actions after issuance of tax-exempt bonds. A breach of your representations or your failure to comply with certain tax-related covenants may cause the interest on bonds to become taxable retroactively to the date of issuance of the bonds, which may result in an increase in the interest rate that you pay on the bonds or the mandatory redemption of the bonds. The IRS also may audit you or your bonds, in some cases on a random basis and in other cases targeted to specific types of bond issues or tax concerns. If tax-exempt bonds are declared taxable, or if you are subject to audit, the market price of your bonds may be adversely affected. Further, your ability to issue other tax-exempt bonds also may be limited.

This description of tax compliance risks is not intended as legal advice and you should consult with your bond counsel regarding tax implications of issuing the bonds.



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: January 24, 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 Acceptance of Letter of Commitment and Indemnification and Hold Harmless Agreement for Phase 1 Pod H-North

Background

Lennar Homes, LLC is requesting approval to construct a portion of Pod H-North allowing 22 of the 89 homes within the pod to be constructed earlier than construction of the full Pod H-North Development plans. There is no public drainage included in Phase 1. This phased construction (being referred to as Phase 1) would require construction of Public Water and Sewer Facilities which would be paid for directly by Lennar and subsequently conveyed to Palm Beach County Water Utilities.

Lennar has obtained the required permits for Pod H-North development including approval from Palm Beach County Water Utilities for phasing the Water and Sewer Improvements. At the District's request, Lennar has provided the attached executed Letter of Commitment and executed Indemnification and Hold Harmless Agreement that address their intent to fund, construct and transfer the Public Water and Sewer Improvements to Palm Beach County Water Utilities as intended by the Unit's Plan of Improvements.

Fiscal Impact

There are no anticipated fiscal impacts associated with this request.

Recommendation

Northern Staff, District Engineer and General Counsel recommend acceptance of the Letter of Commitment and execution of the Hold Harmless Agreement from Lennar Homes, LLC for Phase 1-Pod H-North.

MEMORANDUM

To: Northern Palm Beach County Improvement District
Board of Directors
Attn. Kim Lessor P.E.

From: Gregory J. Pettibon
Vice President of Land Development

Date: 1/11/2024

Subject: Arden (Unit 53) Letter Commitment Pod 'H' Mini-Phase

Board Members.

This letter is confirmation that Lennar Homes, LLC will construct the Phase 1 portion of Arden PUD Pod H-North as shown on the attached plans, dated December 12, 2023, that were prepared by Michael B. Schorah and Associates, Inc.

A portion of the Water and Wastewater Facilities included in the Northern Palm Beach County Improvement District's Unit 53 Plan of Improvements are included in this Phase 1 construction.

Lennar Homes, LLC will fund, timely construct and convey to Palm Beach County Water Utilities said Phase 1 portion of the Unit 53 Plan of Improvements as outlined in the attached executed Indemnification and Hold Harmless Agreement

Sincerely,



Gregory Jason Pettibon
Vice President of Land Development
Lennar Homes, LLC / Palm Atlantic Division



"At Lennar, "satisfaction" is only satisfactory. We are dedicated to making our Associates, Trades & Customers
"Tickled, Delighted and Happy!"

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

THIS AGREEMENT (the "Agreement") shall be effective as of the _____ day of _____, 2024 (the "Effective Date") and is being entered into by and between Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 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 Indemnifying Party has or intends to submit a request (the "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 Exhibit "A" (the "Facilities") for which the District is the current permittee pursuant to Palm Beach County Permit No. 21-530 (the "Permit"); and

WHEREAS, as a condition to the District's consideration and approval of the Indemnifying Party's Request, the District requires that the Indemnifying Party first enter into this 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. INDEMNIFICATION AND HOLD HARMLESS. (A) The Indemnifying Party shall indemnify and hold harmless the District, its board members, officers, employees, agents, consultants, representatives, assigns or successors: (i) against and from all claims, costs, losses, damages, judgments, expenses, attorneys fees, professional fees, expert fees or any other liabilities arising out of or deriving from the Indemnifying Party's payment for, construction and conveyance to Palm Beach County of the Facilities or from any activity permitted or suffered by anyone, including the Indemnifying Party and its officers, employees, agents, consultants, contractors, guests, invitees or any other individuals (authorized or unauthorized), in or about the Facilities; (ii) against and from the Indemnifying Party's failure, including that of its officers,

employees, guests, agents, consultants, invitees or contractors to comply with any law, rule, regulation or order of any governmental authority pertaining to the payment for, construction and conveyance to Palm Beach County of the Facilities and (iii) against and from all claims of whatsoever nature arising from any breach or default in the performance of any obligation of the Indemnifying Party to be performed under the terms of the Permit or on behalf of the Indemnifying Party for the Facilities.

(B) The District shall not be liable to the Indemnifying Party, the Indemnifying Party's officers, employees, agents, consultants, contractors, guests, invitees, or any other user (authorized or unauthorized) of the Facilities for any damages or losses to person or property caused by or arising out of the use by anyone of the Facilities. Indemnifying Party further agrees to indemnify and hold the District harmless from and against all claims for damages to the property or persons arising from any activity, work or thing done, permitted or suffered by anyone in or about the Facilities. It being expressly understood and agreed that the District shall not be liable for personal injury or damage or loss of anyone's personal property for any cause whatsoever relating to the payment for, construction and conveyance to Palm Beach County of the Facilities.

(C) The Indemnifying Party, as a material part of the consideration to the District for the District's consideration and approval of the Indemnifying Party's construction and conveyance to Palm Beach County of the Facilities, does hereby assume all risks of damage to the Facilities or injury to persons in, on or about the Facilities, from any cause other than the District's willful or intentional acts. This Indemnification and Hold Harmless Agreement shall apply to all claims against the District, including claims attributable in whole or part to the District's negligent acts or omissions, and the Indemnifying Party waives all such claims against the District.

(D) The Indemnifying Party shall give prompt written and oral notice to the District within twenty-four (24) hours after the occurrence of any event of casualty or accidents to any person or any property involving the Facilities.

SECTION 3. TERM. The term of this Agreement shall be in perpetuity unless and until otherwise agreed to in writing by and between the parties but in no event for less than five (5) years from the Effective Date.

SECTION 4. MISCELLANEOUS PROVISIONS.

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

(Balance of page intentionally left blank)

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

As to Indemnifying Party: Lennar Homes, LLC
3931 RCA Blvd, Suite 3105
Palm Beach Gardens, FL 33410
Attn: Gregory Jason Pettibon
Telephone: (954) 415-0229
Email: Greg.Pettibon@lennar.com

B. Entire Agreement. This Agreement constitutes the entire understanding and agreement between the parties with respect to the subject matter hereof and shall be a covenant running with the Property.

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

D. Assignability. The Agreement may not be assigned or transferred without the prior written consent of the other party to this Agreement.

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

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

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

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

this Agreement.

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

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

K. Attorney's Fees. It is hereby understood and agreed that in the event any lawsuit in the judicial system, federal or state, is brought to enforce compliance with this Agreement or interpret same, or if any administrative proceeding is brought for the same purposes, the prevailing party to said action shall be entitled to recover reasonable attorney's fees and costs, including appellate fees and costs.

L. Recording. This Agreement shall be recorded in the public records of Palm Beach County, Florida

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

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

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

(Separate Signature Pages Attached)

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 _____.

Executed by the INDEMNIFYING PARTY this 10th day of January, 2024.

WITNESSES: [Signature]
Print Name: Bojana Brown

WITNESSES: [Signature]
Print Name: John Arin

Lennar Homes, LLC
By: [Signature]
Print Name: Gregory Jason Pettibon
Title: Authorized Agent

APPROVED AS TO FORM:
By: [Signature]
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 10 day of January, 2024, by Gregory Pettibon, as Auth. Agent, for Lennar Homes, LLC.
(Notary Seal)

[Signature]
Notary Public State of Florida
Haley Mall
Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____



Exhibit "A"

DESCRIPTION OF FACILITIES

| Item | Unit | Quantity |
|---|-------------|-----------------|
| 12" PVC C-900 DR 18 Water Main | L.F. | 700 |
| 6" PVC C-900 DR 18 Water Main | L.F. | 280 |
| 12" Butterfly Valve and Box (Water) | EACH | 2 |
| 6" Gate Valve and Box (Water) | EACH | 2 |
| Fire Hydrant Assembly including 6" Gate Valve | EACH | 2 |
| Sample Point | EACH | 3 |
| Remove Plug and Connect to Existing Water Main | EACH | 1 |
| Single Water Service Complete to Point of Service | EACH | 5 |
| Double Water Service Complete to Point of Service | EACH | 9 |
| Plug with 2" Blowoff | EACH | 2 |
| 8" P.V.C. SDR 26 8' - 10' cut | L.F. | 239 |
| 8" P.V.C. SDR 26 12' - 14' cut | L.F. | 263 |
| 8" P.V.C. SDR 26 14' - 16' cut | L.F. | 402 |
| 8" P.V.C. C-900 DR 18 14' - 16' cut | L.F. | 5 |
| 4' Diameter Manhole 8' - 10' cut | EACH | 1 |
| 4' Diameter Manhole 12' - 14' cut | EACH | 2 |
| 4' Diameter Manhole 14' - 16' cut | EACH | 1 |
| Manhole Drop Connection | EACH | 1 |
| Double Sewer Service w/cleanout and Mini Manhole | EACH | 10 |
| Single Sewer Service w/cleanout and Mini Manhole | EACH | 4 |
| Remove Plug and Connect to Existing Manhole | EACH | 1 |
| Remove Concrete Collar, Adjust Manhole Rim, Refurbish | EACH | 1 |
| Concrete Collar on Manhole | EACH | 2 |
| Temporary Plug for Future Connection | EACH | 2 |



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: January 24, 2024

FROM: Susan P. Scheff, District Clerk

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

RE: Public and Community Relations Board Report

Community Relations

- Northern Staff attended the following meetings on behalf of the District:
 - Florida Association of Special Districts
 - Leadership Palm Beach County
 - National Pollutant Discharge Elimination System
 - Palm Beach County Local Mitigation Strategy
 - Safety Council of the Palm Beaches
- Northern Staff met with representatives of the following Units to discuss projects and provide information:

| | |
|----------------|--------------------------|
| Unit No. 9A/9B | Abacoa I & II |
| Unit No. 11 | PGA National |
| Unit No. 18 | Ibis Golf & Country Club |
| Unit No. 21 | Old Marsh |
| Unit No. 24 | Ironhorse |
| Unit No. 31 | BallenIsles Country Club |
| Unit No. 43 | Mirasol |
| Unit No. 53 | Arden |
- Ken Roundtree attended a Safety Council of Palm Beach County Board Meeting at their headquarters on January 17.

4. Jay Kneiss attended the Florida Association of Special Districts Board Meeting and Legislative Forum held in Tallahassee at the Hotel Duval on January 23 & 24.

Training

1. Laura Ham participated in a CPE webinar sponsored by FGFOA entitled, "An Inside Look at the GASB" on January 11. This webinar was moderated by Katie Roundtree.
2. Pavel Honzik attended Hyper SCADA Server Technician and Screen Building training held at Data Flow Systems in Melbourne from January 8-12.

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



Feral Hogs- A Growing Problem

Feral hogs have been in Florida since the 1500s, when they were initially brought to North America by European explorers and settlers who sailed here looking for gold and a western passage to China. They were brought with the settlers on ships as a food source in the New World. Over the years, some domesticated hogs got loose and became wild/feral. Additionally, Russian boars were introduced to the U.S. in the 1900s for sport hunting. Interbreeding between escaped domestic pigs and boars has created hybrids with the most robust characteristics of each. Wild hogs are found in all 67 Florida counties and at least 35 states today. Over one-half million are estimated in Florida, with approximately six million nationwide.

The wild hog population continues to expand as they become used to different climates. They are found in various habitats but prefer oak-cabbage palm hammocks, freshwater marshes and sloughs, pine flatwoods, and open agricultural areas. In addition, they have few natural predators. Bobcats, coyotes and panthers can prey on smaller hogs, but man is the most significant predator of wild hogs.

They are a destructive, invasive species, called by many names, including wild hogs, wild boars, feral swine, or razorbacks. Wild hogs grow to about three to five feet long and weigh seventy-five to two hundred fifty pounds, but some can be twice as large. Living in groups called sounders, they damage crops, commercial and personal property and environmentally sensitive land. They have litters of four to eight young and can reproduce twice yearly. Feral swine are muscular and strong and can run up to 30 miles per hour. Like deer and domestic pigs, feral swine have cloven hooves. Although wild swine tracks look similar to deer tracks, they have a blunter tipped toe, and their tracks have a square shape compared to the pointed heart-shaped tracks of deer.

Hogs are omnivores, meaning they feed on plants and animals. To feed, they root up the earth with their snouts and feet to find plants, grubs and small animals. If the soil is soft, depending on the size of the group of hogs, they can dig down almost two feet and clear one to two acres per night. Because they are usually active at night, feral swine are less frequently seen during daylight hours, particularly in hot, humid climates. It may be easiest to identify feral swine in your area by looking for signs of damage.

Wild hogs can destroy environmentally sensitive land and prey on native wildlife, competing with native species for food and resources. Severe hog-rooting can cause erosion along lakes and canals, leading to sediment buildup and increased nutrients that deteriorate water quality and increase algae growth. They assist in spreading invasive plant species with their droppings and providing germination sites through rooting.

Feral pigs are known to be dangerous to people, particularly when they travel in herds with their young. They have also been known to be aggressive toward dogs and other pets.

The enormous tusks that protrude from the boar's lower jaw are the trademark of the wild boar. Boars use these tusks—which are actually canine teeth—to dig and root for food, but they also can and will use them for defense.

The U.S. Department of Agriculture also writes that feral swine can carry diseases and parasites that may affect people, pets, livestock and wildlife. Some diseases, such as pseudorabies, are fatal to cats and dogs that may be exposed to direct contact with a feral swine carcass.

The only way to control the population of wild hogs is through trapping and hunting. Adequate fencing will keep them out of yards and gardens. Wild Hog Scram can be spread on the ground to repel hogs and minimize property damage in areas that cannot be fenced. If you have a problem with feral hogs near your property, you will want to contact a wildlife trapper for immediate removal.

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



Northern Palm Beach County Improvement District
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EXECUTIVE SUMMARY

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

DATE: January 24, 2024

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

RE: Engineering Review Committee Results from January 3, 2024

i) **Discuss Scope and Content of a Request for Qualifications for Project/Consulting Engineers**

Background

In 2009, the Board authorized Staff to prepare and advertise a Request for Qualifications (RFQ) for Northern's Consulting Engineers. Northern received 35 RFQ Submittals which were reviewed and subsequently ranked by Northern Staff and the Engineering Review Committee. The following 17 firms were selected and subsequently executed agreements with Northern for the provision of consulting engineering services with no expiration date.

Arcadis
AECOM USA, Inc.
Atkins North America, Inc.
Calvin, Giordano & Associates, Inc.
Caulfield & Wheeler, Inc.
Jacobs Engineering
Jonathan T. Ricketts, Inc.
Keshavarz & Associates, Inc.
Kimley-Horn and Associates, Inc.
Michael B. Schorah and Associates, Inc.
Miller Legg
Mock, Roos & Associates, Inc.
Simmons & White, Inc.
Southern Design Group, Inc.
Stanley Consultants, Inc.
Stantec Consulting Services
Wantman Group, Inc.

The firms previously selected were categorized into three categories- small, medium and large firms. Then, the top six were selected from each group, excluding the District Engineer at the time (Arcadis). Two of the previous firms are no longer in business which is why there are only 16 firms currently plus Arcadis, which has remained on the list as a consulting engineer since bringing the District Engineer role in-house. In addition, all of the firms currently under agreement with Northern are General Civil Engineering firms, some with in-house surveying capabilities and others with few other engineering disciplines such as structural, mechanical, electrical, etc. Over the past 14 years, Northern's engineering requirements have changed significantly and the need for more specific engineering disciplines are required.

Based on our present and future engineering needs we suggest the selection of the following:

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

Fiscal Impact

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

Recommendation

1. Advertise a RFQ for Project/Consulting Engineers.
2. Evaluate submittals received and recommend award of contracts to the top firms as indicated above.
3. Advise the existing firms of Northern's intent to terminate our existing Consulting Services Agreement upon execution of the new agreements. Any existing projects that current firms are working on will be completed under the existing agreement.

The above changes will establish a core group of well-qualified engineers which will have the ability to provide both project and consulting engineering services to the District.

ERC Action

Brian LaMotte recused himself for this item. After presentation by Dan Beatty, a general discussion followed and the Committee recommends approval of the proposed Request for Qualifications (RFQ) for Project and Consulting Engineers. Attached are the RFQ, RFQ Advertisement and Ranking Sheets for the firms that submit. Staff is requesting two revisions that were not identified in the RFQ presented to the ERC, which is a change in the number of firms to be selected in the General Civil Engineering without surveying capabilities in-house category from three firms to five firms and inclusion of no lobbying provisions.

Also included as an exhibit to the RFQ is Section 2 of the Engineering Standards Manual. There are revisions to this Section as a result of the District Engineer duties having been brought in-house. The Committee also recommends approval of the revisions to Section 2 of the Engineering Standards Manual.

ii) **Discuss Charging Fees for Permitting Telecommunication Facilities within Northern Right-of-Ways**

ERC Action

After presentation by Ken Edwards and Kim Leser, a general discussion followed and the Committee recommends denial of the proposed request for a permit to install telecommunications facilities within Northern's Right-of-Way in Unit 5A, Vista Center. The basis for this decision was primarily based on the visual impacts to the community as well as rejection by the Property Owners Association for Vista Center. In addition it would create an entirely new set of requirements including franchise fees, occupancy issues and a host of other concerns.

iii) **Discuss Policy for Permit Recordation**

ERC Action

After presentation by Ken Edwards and Kim Leser, a general discussion followed and the Committee recommends codifying Northern's current procedure of recording permits for residential or community (POA/HOA) property by incorporating the appropriate language into the permit advising the permittee of the recordation of the permit in the Official Records of Palm Beach County.

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT
(Palm Beach County, Florida)**

REQUEST FOR PROJECT/CONSULTING ENGINEER QUALIFICATIONS

SUBMITTAL DUE DATE: March 1, 2024 at 3:00 p.m.

Northern Palm Beach County Improvement District - Background

The Northern Palm Beach County Improvement District (Northern) is an independent special improvement district of the State of Florida, created by the Legislature of the State of Florida in 1959. Among the powers of Northern are powers to reclaim lands within its boundaries for water control and water supply purposes and to protect the lands within its boundaries from the effects of water by means of construction and maintenance of canals, ditches, levees, dikes, pumping plants and other works and improvements. Northern is also authorized to construct and operate water and sewer facilities, roads, parks, and parkways. Northern encompasses approximately 128 square miles of land in the northeastern portion of Palm Beach County.

The owners of a majority of the acreage within a particular portion of Northern may petition Northern’s Board of Supervisors to designate that acreage area as a unit of development wherein improvements may be implemented by Northern. Northern has created approximately 65 such units of development.

Northern is governed by a five (5) member Board of Supervisors, each of which holds office for a four (4) year-term. The terms of the Board members are staggered so that not more than two Supervisors are elected in any year. Northern has 23 full-time employees, including the Executive Director.

PURPOSE

The Northern Palm Beach County Improvement District is soliciting qualifications from qualified engineering firms to serve as Project & Consulting Engineers. Any engineering firm interested in serving as a Project or Consulting Engineer should submit a qualification packet pursuant to the terms and conditions set forth herein. It is the intent of Northern to comply with the provisions of the Consultants Competitive Negotiation Act (CCNA), Section 287.055, Florida Statutes.

Northern intends to select Project/Consulting Engineers as indicated below.

| | |
|---|---------|
| 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 |

Northern will enter into negotiations with the selected firms to provide the services required. Assuming a contract is successfully negotiated, the selected firm will be engaged by Northern to perform Project and Consulting Engineer scope of service activities as are herein generally described, as more specifically set forth in the accompanying Exhibits and Northern’s Engineering Policy Manual.

The Northern Board of Supervisors (the “Board”) has authorized the distribution of this Request for Project and Consulting Engineer Qualifications (the “RFQ”). Northern’s Engineering Review Committee (ERC) will review and rank the submittals. ERC may request oral presentations from those firms and subsequently select and recommend the firms to the Board of Supervisors. The recommendation by the ERC will be based upon an engineering firm’s submitted Qualification Packet, their oral presentation, if one is requested, and an interview, if one is requested, to be conducted at the Engineering Review Committee public meeting to be held on March 13, 2024 beginning at 8:00 a.m. at the District’s offices located at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418. Each Project/Consulting Engineer candidate, if requested by the Committee, will be allowed a maximum of ten (10) minutes for its presentation, followed by up to five (5) minutes for questions and answers.

INSTRUCTIONS

Questions regarding the Request for Qualifications (RFQ) are to be emailed to:

Mr. C. Danvers Beatty, P.E., Executive Director
 Northern Palm Beach County Improvement District
 359 Hiatt Drive
 Palm Beach Gardens, Florida 33418
 Email: dan@npbcid.org

All responses to this RFQ must be submitted electronically on DemandStar, at www.demandstar.com, no later than 3:00 P.M. EST on the “Submittal Due Date” set forth above. Each firm shall identify which specific discipline they are applying for, i.e. “Electrical”, and may apply to more than one discipline by submitting a separate response for each discipline. Any responses received after the deadline will not be accepted. All costs incurred by the responding firms in preparing proposals in response to this request will not be reimbursed by Northern.

Each firm should carefully examine the RFQ and may make a request to Northern’s Executive Director via email for interpretations or corrections of any ambiguity, inconsistency or error. Only responses issued by the Executive Director should be relied upon, and reasonable efforts will be

made to distribute via email all responses issued by the Executive Director to everyone who obtains this RFQ.

Submittals should be prepared simply and economically, and should provide straightforward and concise information which satisfies the requirements of this RFQ. Emphasis should be placed on the completeness and clarity of the content. Northern shall not be liable for any expenses incurred in the preparation or presentation of the submittals.

The submittal must contain a signature of an authorized representative of the responding firm on a letter of transmittal.

Once the RFQ is advertised, no applicant or individual acting on behalf of the applicant shall lobby the District's personnel or District Board members. Lobbying District Board members or District personnel will result in rejection/disqualification of the offending firm's RFQ. For purposes of this Policy, "lobbying" is defined as any action taken by an individual, firm, association, joint venture partnership, syndicate, corporation and all other groups who seek to influence the governmental decision of Board member or District personnel after the release of the RFQ and prior to time that an award recommendation is posted.

TIMETABLE

Northern has established the following timetable for selection of the Project/Consulting Engineers; however, the schedule is subject to change at the discretion of Northern.

Submittals are due at or before 3:00 p.m. Palm Beach County time on March 1, 2024 (the "Submittal Due Date") and an Engineering Review Committee meeting will be held at 8:00 a.m. Palm Beach County time on March 13, 2024 at Northern's Administrative offices for commencement of the selection process. Final selection shall take place at the March 27, 2024 Board of Supervisors meeting at Northern's Administrative offices.

SUBMITTAL REQUIREMENTS

Submittals should contain **ONLY** the following information and be organized in the same order as presented below, with each response to appear on either a separate page(s) or in a separate section. Information not specifically requested will be deemed non-responsive and rejected as part of the selection process.

Transmittal Letter Each submittal should be accompanied by a letter of transmittal not exceeding one (1) page which is signed by a representative of the firm authorized to commit to the firm's qualifications. The transmittal letter shall identify the person in the firm who shall serve as the authorized contact.

Firm Qualifications Please discuss the qualifications of your firm (not to exceed one page) to provide the required engineering services found in the attached Exhibits.

Firms should identify the type of firm (i.e., corporation, partnership, etc.) and provide the names of officers and principals.

Personnel Provide an outline of the proposed personnel, structure of the typical project team and a brief description of their qualifications (not to exceed five (5) pages). Provide a resume of only the principal engineer(s) that will be in charge of Northern's projects.

Standard Forms 254 and 255. Provide up-to-date Standard Forms 254 and 255 along with necessary supporting documentation.

MBE, WBE or SBE Certificate. If applicable, please provide.

Client References Provide a one (1) page list of client references, with names, addresses and the contact person.

Insurance Each response should contain a statement regarding the amount of the firm's general liability insurance and errors and omissions (i.e. professional) insurance.

Business Ethics Disclose (i) any circumstance where conduct of your firm is being investigated by any legal or administrative body; (ii) any adverse decision or settlement with any legal or administrative body; and (iii) identify any substantive failure in the proper performance of any award or delivery on time of contracts of a similar nature as described above.

Required Disclosure A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for construction or repair of a public building or public works, may not be awarded or perform work as a contractor, supplier, subcontractor or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for Category Two, for a period of thirty-six (36) months from the date of being placed on the convicted vendor list.

LEGAL REQUIREMENTS

Federal, State, County and local laws, ordinances, rules and regulations that in any manner affect the matters covered herein shall apply. Lack of knowledge by a firm shall in no way be cause for relief from responsibility. Firms are to be in full compliance with the following laws specifically, but not limited to: (i) Conflict of Interest, (ii) Government in Sunshine Laws, and (iii) Florida Public Records Law. Firms doing business with Northern are prohibited from discriminating against any employee, applicant, or client because of race, creed, national origin, sex or age with

regard to but not limited to the following: employment practices, rates of pay or other compensation methods and training selection.

PUBLIC RECORDS

Responses to this RFQ are public records after the opening of the sealed submittal and are subject to Florida Statutes 119.071(1) (b).

ACCEPTANCE/REJECTION

Northern reserves the right to accept or reject any or all submittals and to select the submittal(s) which, in the opinion of Northern, will be in the best interest of Northern and its taxpayers. Northern also reserves the right to reject the response of any Firm who has previously failed in the proper performance of any award or to deliver on time contracts of a similar nature or who is not in a position to perform properly the duties of Project or Consulting Engineer.

SELECTION CRITERIA

1. **Ability of Local Professional Personnel.** Consideration will be given to firms that possess a high degree of qualifications in their engineering discipline. Consideration will also be given to firm philosophies, procedures for quality control, adequacy of personnel and areas of expertise.
2. **MBE, WBE, SBE** Consideration will be given to those small business enterprises that would be eligible for certification as such by Palm Beach County and they shall have the maximum practical opportunity to participate in the competitive process of supplying services to Northern.
3. **Past Performance.** Consideration will be given to the amount of work performed in Palm Beach County during the recent past. Consideration will also be given to firms that have previous experience with Northern and/or other similar taxing districts (i.e., Chapter 298 districts, water control districts and other independent taxing districts).
4. **Ability to Meet Time and Budget Requirements.**
5. **Location.** Consideration will be given to firms with offices within the boundaries of Palm Beach County, less for offices in the Treasure Coast, etc. Therefore, firms must provide the location of its office(s) and indicate whether it is the main office, the only office, branch office, etc.
6. **Recent, Current and Projected Workloads.**

7. **Volume of Work Previously Awarded by Northern Palm Beach County Improvement District.** Consideration will be given to the amount of work previously performed for Northern Palm Beach County Improvement District.
8. **Quality of Responses Related to RFQ.** Consideration will be given to firms who clearly and concisely respond to this RFQ.
9. **Established Business.** Consideration will be given to the history of the firm and the number of years the firm has been in business.

SCOPE OF SERVICE ADDENDUM FOR PROJECT AND CONSULTANT ENGINEERS

Northern's Board of Supervisors has adopted a policy authorizing staff to prepare and advertise a Request for Qualifications for Northern's Project/Consulting Engineers.

Northern's Board will determine the term for which the Project/Consulting Engineers will serve. However, the Project/Consulting Engineers shall be subject to annual performance reviews by Northern's Board of Supervisors and may therefore be terminated, at the Board's discretion, prior to Project/Consulting Engineer's contract term.

Exhibit A

Excerpt from the Engineering Policy Manual, amended adopted January 24, 2024

SECTION 2. - ENGINEERING ROLES & SELECTION PROCESS

The following Section is intended to generally describe the duties and responsibilities of Northern's Project Engineers, Consulting Engineers and District Engineer during the development of the Plan of Improvement, Engineer's Report, design, bidding, award and construction. These duties and responsibilities will be further defined as scopes of work in each Project/Consulting Engineer's Contract and subsequent Purchase Orders. This section is further intended to explain the procedure for the selection & delegation of projects to consulting engineers.

A. Water Management Plan/Plan of Improvements

1. District Engineer Responsibility

The District Engineer is responsible for the preparation of the Water Management Plan/Plan of Improvement. When complete, the District Engineer shall deliver and present the signed and sealed Water Management Plan/Plan of Improvement for review by Northern Staff and subsequently at Northern Board meetings, Public Hearings and Bond Validation Hearings. The District Engineer alone shall provide all interpretations of the Water Management Plan/Plan of Improvement and its contents.

Included in the Water Management Plan/Plan of Improvement there shall be a general description of:

- Improvements to be financed by Northern, and then transferred to other Governmental Entities.
- Improvements to be financed and maintained by Northern.
- Improvements to be financed by others and maintained by Northern.

The District Engineer shall:

- Prepare and circulate draft copies of the Plan to Northern Staff, its professional consultants and appropriate landowner(s).
- Compile the most recent information of Northern's policies, requirements and facilities.

For Improvements that are transferred to other government agencies the District Engineer shall:

- Obtain proof from the Project/Consulting Engineer of confirmation from the accepting Governmental Agencies.

Please note, the requirements for acceptance of the improvements should be provided in writing from the accepting Governmental Agencies (see Project/Consulting Engineer).

2. Project Engineer's Responsibility:

The Project Engineer is responsible for:

- Identifying those Improvements that are to be included in the Water Management Plan/Plan of Improvement.
- The conceptual design and certified estimate of the probable cost of construction for those Improvements.
- Providing the legal descriptions, sketches, diagrams and exhibits together with any other data or information necessary for the District Engineer to complete the Water Management Plan/Plan of Improvement.

The Project Engineer shall:

- Assist the District Engineer as necessary and coordinate with the Landowners to identify which Improvements shall be proposed for inclusion in the Water Management Plan/Plan of Improvements.
- Develop the drainage and design requirements/criteria for the project and their impact on existing facilities.
- Obtain information regarding Northern's existing drainage facilities from the District Engineer.
- Provide the requirements necessary for acceptance of the Improvements by other governmental agencies and provide a Letter of Intent of Acceptance from those agencies.
- Prepare the conceptual design and cost estimates for the Improvements.
- If requested, provide the District Engineer additional information as needed for completion of the Water Management Plan/Plan of Improvement.

B. Engineers Report

1. District Engineer's Responsibility:

The District Engineer is responsible for the preparation of the Engineer's Report. The Engineer's Report identifies the extent to which the land within a specific Unit of Development benefits from or is damaged by the implementation of Northern's Plan of Improvements (also known as the "determination of benefits"). When complete, the District Engineer must deliver and present the signed and sealed Engineer's Report for review by Northern Staff and subsequently at Northern Board meetings, Public Hearings and Bond Validation Hearings. The District Engineer alone must provide all interpretations of the Engineer's Report.

The District Engineer shall:

- Evaluate and quantify the unique impacts of each Improvement included within the Water Management Plan/Plan of Improvement.

- Establish the benefits to the lands due to the proposed Improvements and the proposed Assessment of Benefits methodology.
- Coordinate with Northern Staff, Landowner(s), Project Engineer and others as necessary to define the proposed Improvements and benefits.
- Review all preliminary and/or conceptual Agreements and Permits and advise Northern Staff as to impacts on the proposed Improvements.
- Review the proposed Improvement cost estimates that are signed and sealed and provided by the Project Engineer, and provide comments to Northern Staff.

2. Project Engineer’s Responsibility:

The Project Engineer is responsible for the provision of the technical data necessary for the District Engineer to conclude the determination of benefits. This data will include, but is not limited to:

- calculations of pervious vs. non-pervious area
- reports quantifying projected traffic trips
- calculation of water and sewer “equivalent residential connections”
- Any other report quantifying the unique impacts of each Improvement included as a part of the Water Management Plan/Plan of Improvement.

The Project Engineer shall:

- Develop a construction-phasing schedule.
- Obtain from the Landowner(s) and provide all Preliminary Agreements and Permits required for or having impact on the Improvements.
- Provide an assessment of the impacts to Northern.
- If requested, provide the District Engineer additional information as needed for completion of the Engineer’s Report.

C. Design and Bidding Phase Services:

1. District Engineer’s Responsibility:

Review for constructability only, the Project Engineer’s design for proposed Improvements which will be owned, operated and maintained by the District or by other governmental entities. This policy assumes competent internal review by those other governmental entities which will ultimately accept their Improvements. The “review for constructability” will be carried out to the extent necessary to enable the District Engineer to make recommendations to Northern’s Staff and ultimately to Northern’s Board of Supervisors.

The District Engineer’s review of the Project Engineer’s Bid Phase Service is limited to that deemed necessary to advise Northern’s Staff regarding compliance with Northern policy.

The District Engineer shall:

- Provide Northern's criteria to the Project Engineer for Improvement design purposes.
- Provide general review of Improvement design concepts for conformance with the concepts of the Water Management Plan/Plan of Improvement.
- Review construction plans for general conformance with the concepts of the Water Management Plan/Plan of Improvement.
- Review the proposed utility corridors, alignments and types of property rights, as they relate to Northern facilities, which will be needed to construct the plan.
- Administer the distribution of Bid Documents, including plans, specifications, addenda and pre-bid meeting minutes.
- Coordinate responses to contractor questions with Project Engineer to be included in addenda.

2. The Project Engineer's Responsibility:

The Project Engineer is solely responsible for all work relating to the design and permitting of all Improvements contained within Northern's Water Management Plan/Plan of Improvement. This responsibility includes, but is not limited to, ensuring compliance with all applicable Northern, municipal and county design criteria, together with any and all regional, State and Federal criteria.

Northern's General Counsel shall coordinate with the successful bidder to obtain the necessary documentation, and complete the Contract documents.

The Project Engineer shall:

- Provide the District Engineer with all engineering assumptions, calculations, studies and reports necessary for the design of the Improvements.
- Prepare and submit plans, specifications and bid documents to the District Engineer.
- Apply for and, if not the obligation of the landowner(s), secure all required conceptual and construction permits, properties interests and licenses, plus approvals and provide copies to Northern.
- Engage appropriate sub-consultants (including Survey, Structural, Electrical, Architectural, Environmental, Geotechnical, Landscape and Irrigation services) which may be required to design and administer construction of the Improvements.
- Identify utility corridors, rights-of-way and easements which will be required for implementation of the Water Management Plan/Plan of Improvements and subsequent operation and maintenance of Northern owned Water Management Plan/Plan of Improvements. Obtain the necessary approvals and acceptance from Northern, the Landowner(s), District Engineer, Governmental Entities and Utility Companies as required.

- Prepare the construction plans and specifications, and provide the necessary project specific information, including contract duration and milestones, special conditions, Addenda, etc., to the District General Counsel. (See NPBCID Project Engineer Checklist in Section 4 of this manual.)
- Prepare all technical documentation related to the project.
- Provide original sets of documents, including plans and specifications, to the District Engineer for distribution during the bid process.
- Be responsible for pre-bid conferences, and provide responses to contractor questions to be included in addenda.
- Please note that any improvements not being bonded by Northern must be approved through the Northern permitting process. See Section 4.

D. Construction Phase Services:

1. District Engineer's Responsibility:

The District Engineer shall perform review and oversight tasks as necessary to ensure compliance with Northern policy.

2. Project Engineer's Responsibility:

The Project Engineer will solely be responsible for providing Construction Phase Services and shall report directly to the District Engineer.

The Project Engineer shall:

- Determine the necessity of and conducting pre-construction conferences.
- Coordinate with all necessary governmental entities.
- Review, approval, clarification and interpretation of shop drawings and construction documentation.
- Procure and review testing reports.
- Document and resolve of all construction issues.
- Make recommendations regarding Change Orders and Payment Applications which are due on the Monday two weeks prior to the monthly Northern Board of Supervisors meeting.
- Obtain, review and approve record drawings for improvements.
- Obtain all releases and approvals for all improvements.
- Prepare documentation for conveyance of improvements to other governmental entities
- Prepare certifications of completion for improvements and warrantee inspections.
- Develop a construction administration program.
- Provide a Project Field Representative to monitor and inspect construction activities.

- If necessary, provide testing through sub consultants (geotechnical, surveyors, etc.).
- Copy Northern Staff on all written correspondence, reports, field observations, field orders, testing reports, change orders, etc., in a timely manner.
- Communicate with Northern Staff on a regular basis and as requested.
- Conduct construction coordination meetings and issue meeting notes.
- Coordinate document construction issues and resolve open items.
- Authorize minor changes for construction works not involving a change in time or money.
- Prepare and distribute to Northern Staff monthly project (Contract) status reports, which are due on the Monday, two weeks prior to the monthly Northern Board of Supervisors Meeting.
- Provide Engineer's Estimates, signed and sealed, Probable Construction Cost and any cost analysis as needed during construction administration.
- Schedule and conduct the Improvements one-year correction period walkthrough and follow-up in accordance with the Contract Documents.
- Provide all certifications, Record Drawings (electronic and Autocad formats) operational manuals and warranties to Northern.

E. Procedure for the Selection and Award of Projects to Consulting Engineers:

1. Except in those instances where the provisions of following subparagraph 2 apply, for each project that will require the services of a Consulting Engineer, a general scope of services shall be developed by Staff. In selecting the Consulting Engineer that will be requested to provide a proposal, Staff shall consider the Consulting Engineer's past performance and expertise for the services being requested. Staff will submit the scope of services to the Consulting Engineer and request a proposal for the services.

2. For a project that the fee for services is estimated to exceed \$35,000 and/or the basic cost of construction is anticipated to exceed \$325,000, Staff will select a minimum of three Consulting Engineer firms that Staff believe have the appropriate expertise. The selected firms will be asked to provide an approach methodology for the subject project's services.

A "Cone of Silence" restriction shall be applied in each instance where Consulting Engineers are requested to submit an approach methodology proposal. It shall prohibit any communication, except for electronic or written correspondence, regarding the request between any Consulting Engineer representative seeking the award and any Northern Board Member or Staff member authorized to rank the proposals or award the project. The Cone of Silence shall terminate at the time the project is awarded to a Consulting Engineer.

Staff shall forward the approach methodology proposals to the Engineering Review Committee. The members of the Engineering Review Committee shall rank the Consulting Engineers based upon: (a) the approach methodology that provides best desired result within the estimated time frame for the project, and (b) a firm's expertise and past performance. Staff shall then proceed to negotiate a Purchase Order that reflects the fee, terms and obligations of the project with the Consulting Engineer receiving the

highest ranking. The Purchase Order shall be submitted to Northern's Board of Supervisors for consideration. If Staff is not able to negotiate a Purchase Order with the highest ranked Consulting Engineer, Staff shall then proceed to negotiate the Purchase Order with the next highest ranked Consulting Engineer.

In those instances where there is a tie between the highest ranked Consulting Engineers, the Committee members shall discuss their selection considerations and thereafter do another ranking. If the new ranking results in another tie, the Consulting Engineers which are tied shall be invited to make a presentation to Northern's Board of Supervisors, following which the Board shall vote on the final selection.

3. In the event of an emergency requiring immediate action, the Executive Director may authorize a Purchase Order to a Consulting Engineer or Project Engineer to address the emergency without following the aforementioned award procedures. The Executive Director shall promptly notify the Engineering Review Committee of this action, followed by notification to the Board of Supervisors at the next Board meeting.

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
NOTICE OF REQUEST FOR QUALIFICATION
PROJECT ENGINEER/CONSULTING ENGINEER**

NOTICE IS HEREBY GIVEN that Northern Palm Beach County Improvement District (“Northern”) is soliciting professional service qualifications from Engineering Firms for their service in the role of either a Project Engineer or Consulting Engineer for Northern. Any qualified Engineering Firm interested in providing services in these categories must submit their qualifications pursuant to the terms and conditions set forth herein and, in the hereafter, referenced Qualification Packet.

It is Northern’s intent to select the following Project/Consulting Engineers:

| | |
|---|---------|
| 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 |

The following is a brief general description of the nature of professional engineering services that will be required for each of the engineering categories but any interested professional should obtain and review the Qualification Packet which contains a more detailed list of the nature of required services:

(A.) Project Engineering services include, but are not limited to: assistance in the preparation of a Plan of Improvements for a Unit of Development, including amendments thereto; design, bidding and construction phase services for such construction activity as is needed in order to implement a Plan of Improvements for a Unit of Development; and the provision of assistance, review and recommendation services regarding construction payments, change orders and certifications of completion of construction activities.

(B.) Consulting Engineering may be requested, on an “as needed” basis, for such general District-wide engineering services that are not otherwise being provided by either the District Engineer or a Project Engineer. Such services may include, but are not limited to: traffic studies and recommendations; engineering studies; geotechnical studies and materials testing; computer modeling; design, bid and construction phase services for the replacement, rehabilitation and enhancement of existing District works and facilities; feasibility studies and similar services, structural design of improvements, mechanical engineering for storm-water pumping and related components, electrical engineering design for storm-water pumping and related components.

ENGINEERING FIRMS INTERESTED IN SUBMITTING A QUALIFICATION PACKET SHOULD CONTACT NORTHERN AT ITS ADMINISTRATIVE OFFICES LOCATED AT 359 HIATT DRIVE, PALM BEACH GARDENS,

FLORIDA 33418, TELEPHONE (561) 624-7830 BETWEEN THE HOURS OF 8:00 A.M. AND 5:00 P.M. MONDAY THROUGH THURSDAY (8:00 A.M. TO 4:00 P.M. ON FRIDAY) AND REQUEST A QUALIFICATION PACKET OR DOWNLOAD DIRECTLY FROM DEMANDSTAR.

It is the policy of Northern that minorities, women and small business enterprises (MBE/WBE/SBE) be given the maximum practical opportunity to participate in the competitive process of supplying engineering services to Northern and consideration of such participation is a factor that will be considered in Northern's review of qualifications.

Engineering Firms interested in submitting Qualification Packets are required to submit electronically on DemandStar, at www.demandstar.com, no later than 3:00 P.M. EST on Friday, March 1, 2024.

The Northern Engineering Review Committee will hold a public meeting at its above identified Administrative offices at 8:00 a.m. on Wednesday, March 13, 2024 to recommend the selection of Engineers. The Northern Board of Supervisors will hold a regular meeting on Wednesday, March 27, 2024 to consider the Engineering Review Committee recommendations.

A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a Bid on a Contract to provide any goods or services to a public entity, may not submit a Bid or Contract with a public entity for the construction or repair of a public building or public work, may not be awarded or perform Work as a Contractor, Supplier, Subcontractor or Consultant under a Contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for Category Two for a period of 36 months from the date of being placed on the convicted vendor list.

Applicants and individuals acting on behalf of applicants should not lobby Northern's personnel or Board members since such activity will result in the rejection and disqualification of said applicant for Project/Consulting Engineer. For purposes of this Request for Qualifications, the term "lobbying" is defined as an action taken by an individual, firm, association, joint venture partnership, syndicate, corporation or others seeking to influence the selection process by or through Northern's Board Members or personnel after the initial publication of this Notice and through the time that an award recommendation is issued by Northern's Board of Supervisors.

Northern reserves the right to reject any or all Qualification Packets, to waive informalities and to re-advertise.

BOARD OF SUPERVISORS
NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

Publish: Palm Beach Post
February 4, 2024
February 11, 2024

**MINUTES
ENGINEERING REVIEW COMMITTEE MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
January 3, 2024**

The Engineering Review Committee met on January 3, 2024 at approximately 8:00 a.m. in the Northern Administrative Complex, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

The Committee, comprised of Board Supervisors Ellen T. Baker and Brian LaMotte, and newly appointed member Todd Engle, City Engineer of the City of Palm Beach Gardens, was present.

Also present were Executive Director Dan Beatty; District Engineer Kim Leser; General Counsel Kenneth W. Edwards of Caldwell Pacetti, et al.; Director of Finance & Administration Katie Roundtree; District Clerk Susan Scheff; Director of Operations Ken Roundtree; and Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack.

2) ESTABLISH A QUORUM

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

3) REORGANIZE THE COMMITTEE

Mr. Beatty stated that Ms. Baker is currently serving as Chair of this Committee and, unless someone wished to make a change, she can continue to serve as Chair which was confirmed by unanimous affirmation.

4) ADDITIONS OR DELETIONS TO THE AGENDA

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

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

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

6) REGULAR AGENDA

a) General

i) Discuss Scope and Content of a Request for Qualifications for Project/Consulting Engineers

Prior to consideration of this Request for Qualifications, Mr. LaMotte recused himself and chose to sit in the audience during this discussion, having previously filled out a Form 8B on matters involving WGI, Inc.

Mr. Beatty explained that Northern went through the Request for Qualifications (RFQ) process for Project and Consulting Engineers back in 2009. He stated that Project and Consulting Engineers can function in both capacities. He briefly explained Northern's need for Consulting Engineers and also how Northern's Plan of Improvements (POI) allows a Landowner to designate a Project Engineer to carry out the scope of work within the POI, using Alton and Arden as examples. He further explained that 16 firms were selected in the previous RFQ process, including Arcadis, which functioned as the District Engineer as well.

Mr. Beatty stated that Northern has found that its engineering needs have changed significantly over the past six years or so, especially since the District Engineer is now a staff position. For this reason, Staff would like to go out for another RFQ for not only General Civil Engineers, but also specific disciplines. He directed the Committee to the information provided in the packet listing the types and number of firms required for each discipline. He explained that a draft RFQ was included in the materials and a paper copy was provided as well, as some minor

changes were made to the Exhibit A, a subsection of the Engineering Standards Manual, in order to reflect that the District Engineer position has since been brought in-house.

Mr. Beatty stated that he has some general questions for the Committee and then will open it up for general discussion. He asked if the Committee was interested in using a ranking sheet, if they thought the number of firms identified were appropriate, if they are interested in staff input with regard to ranking and if they wished to have paper or electronic copies of the proposals.

Mr. Engle asked if the District Engineer job is now completely in-house with regard to POIs, Reports of Engineers, facility map updates, etc, and Ms. Leser responded affirmatively.

Ms. Baker asked about the few minor changes to the RFQ from the copy she had printed out and she was informed of same.

Mr. Beatty explained that Staff will be requesting the Committee make recommendations to the Board with regard to what is decided upon for the RFQ process as well as asking the Board to accept the modifications to Section 2 of the Engineering Standards Manual to reflect bringing the District Engineer position in-house.

Mr. Engle stated that the City of Palm Beach Gardens (City) recently did an RFQ and noted that a lot of unknown firms are establishing local offices but doing the work in Houston or Atlanta, and he explained the difficulties he has experienced. A discussion followed with regard to establishing that a firm's primary office is local and the concern of being able to get enough qualified responses for each discipline.

The discussion continued with regard to the Committee's thoughts on allowing a particular firm to submit for more than one discipline and how it might limit a specialized firm from securing a slot, noting that the draft RFQ requires that a firm state which discipline they are

submitting for. A decision was made to require that a firm submit a separate RFQ for each discipline they would like to be considered for if they have multiple capabilities in-house and determining that there would be no prohibition in possibly selecting one firm for separate disciplines, if qualified.

A general discussion followed with regard to the ranking sheet and modifications were requested with regard to starting some of the rankings at zero instead of one and changing the maximum ranking of WBE/SBE/MBE to (0-10) and Established Business to (0-5).

Mr. Edwards stated that Northern will follow the provisions that the County uses to determine a minority and/or women-owned firm. Mr. Engle added that the City Attorney has determined that the City should not use whether a firm is WBE/MBE as a factor in determining qualification.

Mr. Edwards asked if the RFQ will be coming back to the Committee, and Mr. Beatty advised that he would like the Committee to discuss and direct Staff with regard to changes that can be made and taken to the Board for consideration at the January Board Meeting.

A general discussion followed with regard to subcontracting out work, communication with engineers with regard to timelines for design projects and difficulties in showing damages for delays in design work.

The discussion continued with regard to the ranking values. Ms. Baker asked about the differences in values and Mr. Beatty advised that the sheets reflect the decision of the previous ERC. Mr. Engle stated that the values should be based upon the value that can be brought to Northern. Various numerical changes as well as an emphasis on local professional personnel were made to the ranking form.

Ms. Baker asked about the process, and Mr. Beatty advised that the Committee recommendation will be brought to the Board for consideration in January, as well as an advertisement for Board approval. He stated that once the ad is posted, firms typically have approximately 30 days to make a submittal. Submittals will be provided to Staff and the ERC for ranking with an anticipated ERC Meeting to review and rank the submittals in March. Mr. Beatty then asked the Committee if electronic submittals are acceptable and the Committee agreed to electronic format.

A discussion followed regarding presentations with Mr. Engle suggesting that the need for presentations be narrowed down during the review process. Ms. Baker stated that she believes presentations can be helpful but agreed with narrowing down the request between closely ranked firms. Ms. Leser also noted that the people making the presentations are typically not the people actually performing the work and that should be taken into consideration as well.

Ms. Baker asked for clarification about the selection of a firm for multiple disciplines and Mr. Beatty stated that he believes the Committee decided that if a firm wants to be considered for more than one discipline, they must submit separately for each discipline. He further confirmed that engineering firms that are currently performing consulting services for contracts that have been allocated may continue in that capacity until the project is complete. The same holds true for the firms serving as Project Engineers for Unit Nos. 2C and 53.

Ms. Roundtree asked about advertising and explained that the Audit Services RFQ was done through DemandStar. She asked if the Committee wished to use the same process and the Committee agreed that the RFQ submittals should be handled through DemandStar. Mr. Beatty listed a number of publications where the RFQ advertisement will be posted.

Mr. Edwards asked the Committee if they wish to have the Staff rank the submittals as well and the Committee determined that they would definitely like to have Staff ranking for consideration.

Mr. Beatty stated that he now has the necessary guidance from the Committee to proceed. He stated that he will amend the ranking sheet as indicated and the RFQ will stay essentially the same. He asked for two motions, one to recommend Board approval to proceed with the RFQ process as amended and the other to recommend Board approval of the modifications to Section 2 of the Engineering Standards Manual.

A **motion** was made by Mr. Engle, seconded by Ms. Baker and passed by the voting members recommending Board approval of the RFQ process as amended.

A **motion** was made by Mr. Engle, seconded by Ms. Baker and passed by the voting members recommending approval of the modifications to Section 2 of the Engineering Standards Manual.

ii) Discuss Charging Fees for Permitting Telecommunication Facilities within Northern Right-of-Ways

Mr. LaMotte returned to the dais to join the Committee meeting prior to presentation of this item.

Ms. Leser explained that Northern received a permit application from AT&T for a cell tower installation within one of Northern's right-of-ways (ROW) in Unit No. 5A, Vista Center, and briefly provided the specifications. Staff reached out to the Property Owners Association (POA) and received a lot of pushback, as expected. She explained that the POA also began asking questions regarding franchise fees. Ms. Leser then contacted Mr. Edwards for further guidance.

Mr. Edwards stated his belief that this is the first time Northern has had a request for installation of a cell tower within one of Northern's road ROWs, explaining that this would be setting a precedent. He explained how placing a cell tower in Northern's ROW differs from doing so in a municipality or county ROW, noting that different statutes apply to special districts. He also explained the potential issues in establishing a precedent when it comes to consideration of gated communities, who would receive notification, issues with differentiating charging rent, etc.

Mr. Edwards stated that if the Committee wanted to move forward with consideration of this request, the research alone would become very expensive and it would be his recommendation to decline the request for a permit. He explained the telecommunications company will probably expect an explanation, but it is as simple as the fact that Northern does not have to approve it if it is within Northern's ROW. He further reviewed that if Northern did decide to move forward in this case, significant research would have to be done in each case to determine how Northern got title to the ROW and what potential restrictions might exist, noting that such research is unnecessary if Northern simply says "No" to the request.

Mr. Edwards stated that the Committee recommendation can be to move forward with the necessary due diligence to grant such a request or simply say "No" to the request.

Mr. Engle stated that, within the last five years, the City developed a telecommunications policy in public rights-of-way because the City was forced to say "Yes", but he explained the limitations established by the policy.

Ms. Baker stated it was her view to say "No".

Mr. LaMotte asked Mr. Engle what would happen if they damaged other utilities, and Mr. Engle advised that the City requires the other party to make all of the repairs.

Mr. Beatty explained that Verizon made a similar request years ago when he was Deputy Director and the Executive Director at the time said “No”, so he told Verizon “No”.

Mr. LaMotte asked about the permit application and Ms. Leser advised that the request was made months ago and Staff asked them to submit a permit application. It was noted that the Palm Beach County had initially directed AT&T to Northern.

The discussion followed regarding the City’s process and the Committee members’ desire to avoid setting a precedent and reject the application.

A **motion** was made by Mr. LaMotte, seconded by Mr. Engle and unanimously passed recommending the Board reject the application for cell tower installation.

iii) Discuss Policy for Permit Recordation

Mr. Edwards stated that this item involves a procedure that Northern has been following for the past 12 years or so. He explained that when residents wish to install a fence, irrigation lines, pool, etc. within Northern’s easement, they submit a permit application. Once the permit has been approved, Staff has been recording the permit in the public record so that a potential new buyer of that property is aware of the permitted property in case some maintenance activity causes the need for its removal. He further explained that this information will show up through a title search.

Mr. Edwards reported that a question recently came up as to whether the permit can be recorded using the real property as the description. He stated that it is his opinion that Staff can continue to record permits allowing for improvements within Northern’s easements, but he believes it might be better to include language in the permit informing the permittee that the permit will be recorded in the Official Records of Palm Beach County. Mr. Edwards stated that the other

question would be if Northern needs to record all of its permits. He stated that he does not believe it is necessary to record all permits as corporations typically do their due diligence.

Mr. Edwards stated that the Board has been considering and approving recordation of these permits for years on the Consent Agenda. He further stated that Staff is seeking a recommendation to approve the continuation of recording residential permits in the Official Records of Palm Beach County and the addition of language in the permit addressing the recordation.

A general discussion followed with regard to commercial permits and the reason why recordation is not typically required, noting that the permits are specific, and the differences in residential versus commercial.

Mr. Beatty stated that Staff is asking for codification of its current procedure for recording permits on residential property. Mr. Edwards stated it should also apply to community property (POA/HOA) property.

A **motion** was made by Mr. LaMotte, seconded by Mr. Engle and unanimously passed recommending the Board codify Northern's current procedure of recording permits for residential or community (POA/HOA) property by incorporating the appropriate language into the permit advising the permittee of the recordation of the permit in the Official Records of Palm Beach County.

7) RECEIVE AND FILE

The meeting notice was presented for filing.

8) COMMENTS FROM THE COMMITTEE MEMBERS

Mr. LaMotte thanked Mr. Engle for agreeing to serve on the Committee.

9) ADJOURN

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

There being no further business to come before the Engineering Review Committee, the meeting was adjourned.



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 LaMotte

DATE: January 24, 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 \$35,407,106, representing a 90.29% collected rate.

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

| Through January | | | |
|--------------------|-----------------|------------------|---------------------------------|
| Fiscal Year Ending | Total Budget \$ | YTD Collected \$ | Total YTD Collected % of Budget |
| 2024 | \$ 39,215,841 | \$ 35,407,106 | 90.29% |
| 2023 | \$ 35,922,095 | \$ 32,654,024 | 90.90% |
| 2022 | \$ 34,164,263 | \$ 30,279,714 | 88.63% |
| 2021 | \$ 31,694,504 | \$ 26,824,666 | 84.64% |
| 2020 | \$ 32,069,289 | \$ 26,906,367 | 83.90% |
| 2019 | \$ 30,878,079 | \$ 24,925,759 | 80.72% |
| 2018 | \$ 30,395,272 | \$ 26,075,258 | 85.79% |
| 2017 | \$ 29,851,907 | \$ 24,848,856 | 83.24% |
| 2016 | \$ 24,785,265 | \$ 21,313,422 | 85.99% |
| 2015 | \$ 24,863,731 | \$ 21,778,445 | 87.59% |

The next expected distribution is scheduled for February 7, 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 | 52,657.87 | 60,088.00 | (7,430.13) | 87.63% | 12.36% |
| UNIT 2 - MAINTENANCE FUND | 347,320.93 | 388,736.00 | (41,415.07) | 89.34% | 10.65% |
| UNIT 2A - MAINTENANCE FUND | 133,152.97 | 149,336.00 | (16,183.03) | 89.16% | 10.83% |
| UNIT 2A - DEBT FUND | 309,485.37 | 347,096.00 | (37,610.63) | 89.16% | 10.83% |
| UNIT 2C - MAINTENANCE FUND | 384,850.44 | 412,811.00 | (27,960.56) | 93.22% | 6.77% |
| UNIT 2C - DEBT SERVICE FUND | 5,218,916.44 | 5,598,883.00 | (379,966.56) | 93.21% | 6.78% |
| UNIT 3 - MAINTENANCE FUND | 343,391.74 | 380,735.00 | (37,343.26) | 90.19% | 9.80% |
| UNIT 3A - MAINTENANCE FUND | 269,860.96 | 292,673.00 | (22,812.04) | 92.20% | 7.79% |
| UNIT 3A - DEBT FUND | 391,303.82 | 424,381.00 | (33,077.18) | 92.20% | 7.79% |
| UNIT 4 - MAINTENANCE FUND | 522,689.78 | 611,241.00 | (88,551.22) | 85.51% | 14.48% |
| UNIT 5 - MAINTENANCE FUND | 550,168.81 | 605,317.00 | (55,148.19) | 90.88% | 9.11% |
| UNIT 5A - MAINTENANCE FUND | 799,678.05 | 860,399.00 | (60,720.95) | 92.94% | 7.05% |
| UNIT 5B - MAINTENANCE FUND | 133,951.61 | 152,401.00 | (18,449.39) | 87.89% | 12.10% |
| UNIT 5B - DEBT FUND | 353,676.33 | 402,388.00 | (48,711.67) | 87.89% | 12.10% |
| UNIT 5C - MAINTENANCE FUND | 46,857.11 | 52,766.00 | (5,908.89) | 88.80% | 11.19% |
| UNIT 5D - MAINTENANCE FUND | 123,205.22 | 136,969.00 | (13,763.78) | 89.95% | 10.04% |
| UNIT 7 - MAINTENANCE FUND | 120,014.00 | 131,039.00 | (11,025.00) | 91.58% | 8.41% |
| UNIT 9 - MAINTENANCE FUND | 125,203.29 | 137,492.00 | (12,288.71) | 91.06% | 8.93% |
| UNIT 9A - MAINTENANCE FUND | 1,049,855.98 | 1,187,219.00 | (137,363.02) | 88.42% | 11.57% |
| UNIT 9A - DEBT FUND | 2,556,733.12 | 2,891,253.00 | (334,519.88) | 88.42% | 11.57% |
| UNIT 9B - MAINTENANCE FUND | 851,739.16 | 967,759.00 | (116,019.84) | 88.01% | 11.98% |
| UNIT 9B - DEBT FUND | 1,184,456.57 | 1,345,795.00 | (161,338.43) | 88.01% | 11.98% |
| UNIT 11 - MAINTENANCE FUND | 2,779,058.14 | 3,185,052.00 | (405,993.86) | 87.25% | 12.74% |
| UNIT 12 - MAINTENANCE FUND | 69,196.54 | 78,561.00 | (9,364.46) | 88.08% | 11.91% |
| UNIT 12A - MAINTENANCE FUND | 23,908.47 | 27,236.00 | (3,327.53) | 87.78% | 12.21% |
| UNIT 14 - MAINTENANCE FUND | 845,676.03 | 1,011,427.00 | (165,750.97) | 83.61% | 16.38% |
| UNIT 15 - MAINTENANCE FUND | 858,371.56 | 996,570.00 | (138,198.44) | 86.13% | 13.86% |
| UNIT 16 - MAINTENANCE FUND | 1,325,332.08 | 1,374,841.00 | (49,508.92) | 96.39% | 3.60% |
| UNIT 16 - DEBT FUND | 517,969.54 | 537,319.00 | (19,349.46) | 96.39% | 3.60% |
| UNIT 18 - MAINTENANCE FUND | 1,969,931.07 | 2,227,070.00 | (257,138.93) | 88.45% | 11.54% |
| UNIT 19 - MAINTENANCE FUND | 520,791.17 | 576,040.00 | (55,248.83) | 90.40% | 9.59% |
| UNIT 19A - MAINTENANCE FUND | 39,000.19 | 41,700.00 | (2,699.81) | 93.52% | 6.47% |
| UNIT 20 - MAINTENANCE FUND | 196,293.91 | 228,083.00 | (31,789.09) | 86.06% | 13.93% |
| UNIT 21 - MAINTENANCE FUND | 759,854.62 | 834,032.00 | (74,177.38) | 91.10% | 8.89% |
| UNIT 23 - MAINTENANCE FUND | 291,290.11 | 326,553.00 | (35,262.89) | 89.20% | 10.79% |
| UNIT 24 - MAINTENANCE FUND | 307,126.20 | 349,204.00 | (42,077.80) | 87.95% | 12.04% |
| UNIT 27B - MAINTENANCE FUND | 169,265.58 | 184,181.00 | (14,915.42) | 91.90% | 8.09% |
| UNIT 27B - DEBT FUND | 190,011.58 | 206,008.00 | (15,996.42) | 92.23% | 7.76% |
| UNIT 29 - MAINTENANCE FUND | 87,652.21 | 94,897.00 | (7,244.79) | 92.36% | 7.63% |
| UNIT 31 - MAINTENANCE FUND | 809,540.74 | 929,999.00 | (120,458.26) | 87.04% | 12.95% |
| UNIT 32 - MAINTENANCE FUND | 21,146.07 | 22,450.00 | (1,303.93) | 94.19% | 5.80% |
| UNIT 32A - MAINTENANCE FUND | 4,611.59 | 5,000.00 | (388.41) | 92.23% | 7.76% |
| UNIT 33 - MAINTENANCE FUND | 23,788.02 | 26,474.00 | (2,685.98) | 89.85% | 10.14% |
| UNIT 34 - MAINTENANCE FUND | 159,599.51 | 198,326.00 | (38,726.49) | 80.47% | 19.52% |
| UNIT 38 - MAINTENANCE FUND | 66,387.57 | 78,252.00 | (11,864.43) | 84.83% | 15.16% |
| UNIT 41 - MAINTENANCE FUND | 6,784.83 | 7,841.00 | (1,056.17) | 86.53% | 13.46% |
| UNIT 43 - MAINTENANCE FUND | 991,449.01 | 1,071,832.00 | (80,382.99) | 92.50% | 7.49% |
| UNIT 43 - DEBT FUND | 1,164,041.80 | 1,263,141.00 | (99,099.20) | 92.15% | 7.84% |
| UNIT 44 - MAINTENANCE FUND | 104,014.62 | 124,736.00 | (20,721.38) | 83.38% | 16.61% |
| UNIT 44 - DEBT FUND | 493,603.36 | 591,937.00 | (98,333.64) | 83.38% | 16.61% |
| UNIT 45 - MAINTENANCE FUND | 419,173.68 | 471,234.00 | (52,060.32) | 88.95% | 11.04% |
| Unit 45- Debt Fund | 248,737.54 | 279,630.00 | (30,892.46) | 88.95% | 11.04% |
| Unit 46 - Maint Fund | 41,194.89 | 45,956.00 | (4,761.11) | 89.63% | 10.36% |

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 | 708,567.74 | 788,248.00 | (79,680.26) | 89.89% | 10.10% |
| UNIT 47- MAINTENANCE FUND | 51,839.54 | 58,632.00 | (6,792.46) | 88.41% | 11.58% |
| UNIT 49- MAINTENANCE FUND | 80,700.04 | 91,167.00 | (10,466.96) | 88.51% | 11.48% |
| UNIT 51 - MAINTENANCE FUND | 31,692.25 | 42,921.00 | (11,228.75) | 73.83% | 26.16% |
| Unit 53 - Maintenance Fund | 98,537.69 | 102,971.00 | (4,433.31) | 95.69% | 4.30% |
| Unit 53 Debt Service Fund | <u>3,061,797.17</u> | <u>3,199,543.00</u> | <u>(137,745.83)</u> | <u>95.69%</u> | <u>4.30%</u> |
| Report Difference | 35,407,106.23 | 39,215,841.00 | (3,808,734.77) | 90.29% | 9.71% |



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

QUARTERLY FINANCIAL REPORT

QUARTER ENDED DECEMBER 31, 2023



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Quarterly Overview of Financial Statement variance information as of 12/31/23

Variances common among all Units of Development:

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

General

- Insurance-General is over budget due to increased property insurance rates higher than projected, as well as the breakout of cybercrime liability into a new line item. The increase was offset slightly with auto, workers comp and general liability rates coming in less than budgeted.

Unit 9- Admirals Cove

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

Unit 11- PGA National

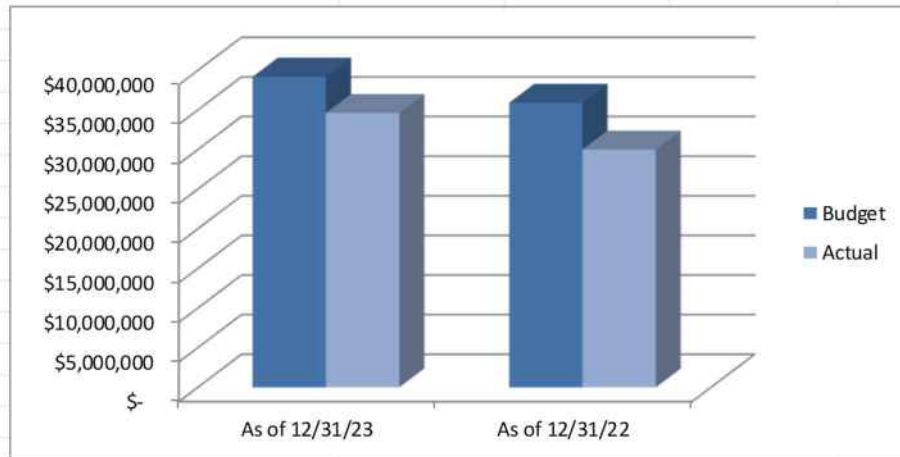
- Roads and Bridges is over budget due to payments in the current year for the milling and resurfacing of Avenue of the Masters that was budgeted in the prior year.

Unit 14- Eastpointe

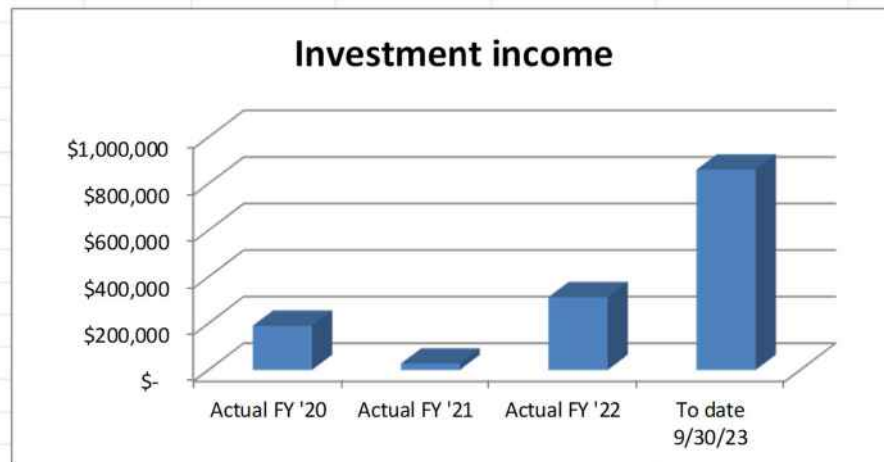
- Improvements other than Buildings is over budget due to emergency pipe repairs and sliplining due to a sink hole. This project was started in the prior fiscal year and completed during this fiscal year. Reserves were used to fund this project.

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

| Non Ad-Valorem Assessments | | | | |
|-----------------------------------|---------------|---------------|----------------|--------|
| | Budget | Actual | \$ | % |
| As of 12/31/23 | \$ 39,215,841 | \$ 34,630,726 | (4,585,114.63) | -11.7% |
| As of 12/31/22 | \$ 35,922,095 | \$ 30,013,161 | (5,908,934.00) | -16.4% |
| In(De)crease from prior year - \$ | 3,293,746.00 | 4,617,565.37 | | |
| In(De)crease from prior year - % | -8.4% | -13.3% | | |



| Investment income:* | | | | |
|---------------------|---------------|---------------|---------------|-----------------|
| | Actual FY '20 | Actual FY '21 | Actual FY '22 | To date 9/30/23 |
| Investment income | \$ 190,164 | \$ 27,766 | \$ 313,001 | \$ 861,091 |



*Maintenance funds only

Northern Palm Beach County Improvement District
Summary Budget Comparison
From 10/1/2023 Through 12/31/2023

| Account Title | YTD Actual | YTD Budget | Difference | % Collected | % Uncollec... |
|-----------------------------|--------------|--------------|--------------|-------------|---------------|
| UNIT 1 - MAINTENANCE FUND | 51,863.65 | 60,088.00 | (8,224.35) | 86.31% | 13.68% |
| UNIT 2 - MAINTENANCE FUND | 340,822.17 | 388,736.00 | (47,913.83) | 87.67% | 12.32% |
| UNIT 2A - MAINTENANCE FUND | 130,791.76 | 149,336.00 | (18,544.24) | 87.58% | 12.41% |
| UNIT 2A - DEBT FUND | 303,991.32 | 347,096.00 | (43,104.68) | 87.58% | 12.41% |
| UNIT 2C - MAINTENANCE FUND | 381,655.15 | 412,811.00 | (31,155.85) | 92.45% | 7.54% |
| UNIT 2C - DEBT SERVICE FUND | 5,175,157.72 | 5,598,883.00 | (423,725.28) | 92.43% | 7.56% |
| UNIT 3 - MAINTENANCE FUND | 339,199.15 | 380,735.00 | (41,535.85) | 89.09% | 10.90% |
| UNIT 3A - MAINTENANCE FUND | 267,420.05 | 292,673.00 | (25,252.95) | 91.37% | 8.62% |
| UNIT 3A - DEBT FUND | 387,764.57 | 424,381.00 | (36,616.43) | 91.37% | 8.62% |
| UNIT 4 - MAINTENANCE FUND | 509,232.22 | 611,241.00 | (102,008.78) | 83.31% | 16.68% |
| UNIT 5 - MAINTENANCE FUND | 542,492.77 | 605,317.00 | (62,824.23) | 89.62% | 10.37% |
| UNIT 5A - MAINTENANCE FUND | 793,957.15 | 860,399.00 | (66,441.85) | 92.27% | 7.72% |
| UNIT 5B - MAINTENANCE FUND | 130,209.73 | 152,401.00 | (22,191.27) | 85.43% | 14.56% |
| UNIT 5B - DEBT FUND | 343,796.63 | 402,388.00 | (58,591.37) | 85.43% | 14.56% |
| UNIT 5C - MAINTENANCE FUND | 45,769.92 | 52,766.00 | (6,996.08) | 86.74% | 13.25% |
| UNIT 5D - MAINTENANCE FUND | 121,615.08 | 136,969.00 | (15,353.92) | 88.79% | 11.20% |
| UNIT 7 - MAINTENANCE FUND | 118,194.00 | 131,039.00 | (12,845.00) | 90.19% | 9.80% |
| UNIT 9 - MAINTENANCE FUND | 123,239.46 | 137,492.00 | (14,252.54) | 89.63% | 10.36% |
| UNIT 9A - MAINTENANCE FUND | 1,027,665.29 | 1,187,219.00 | (159,553.71) | 86.56% | 13.43% |
| UNIT 9A - DEBT FUND | 2,502,692.01 | 2,891,253.00 | (388,560.99) | 86.56% | 13.43% |
| UNIT 9B - MAINTENANCE FUND | 833,115.54 | 967,759.00 | (134,643.46) | 86.08% | 13.91% |
| UNIT 9B - DEBT FUND | 1,158,558.06 | 1,345,795.00 | (187,236.94) | 86.08% | 13.91% |
| UNIT 11 - MAINTENANCE FUND | 2,714,210.44 | 3,185,052.00 | (470,841.56) | 85.21% | 14.78% |
| UNIT 12 - MAINTENANCE FUND | 67,211.90 | 78,561.00 | (11,349.10) | 85.55% | 14.44% |
| UNIT 12A - MAINTENANCE FUND | 23,157.10 | 27,236.00 | (4,078.90) | 85.02% | 14.97% |
| UNIT 14 - MAINTENANCE FUND | 820,668.88 | 1,011,427.00 | (190,758.12) | 81.13% | 18.86% |
| UNIT 15 - MAINTENANCE FUND | 839,139.10 | 996,570.00 | (157,430.90) | 84.20% | 15.79% |
| UNIT 16 - MAINTENANCE FUND | 1,310,457.65 | 1,374,841.00 | (64,383.35) | 95.31% | 4.68% |
| UNIT 16 - DEBT FUND | 512,156.28 | 537,319.00 | (25,162.72) | 95.31% | 4.68% |
| UNIT 18 - MAINTENANCE FUND | 1,926,520.14 | 2,227,070.00 | (300,549.86) | 86.50% | 13.49% |
| UNIT 19 - MAINTENANCE FUND | 517,751.28 | 576,040.00 | (58,288.72) | 89.88% | 10.11% |
| UNIT 19A - MAINTENANCE FUND | 38,668.10 | 41,700.00 | (3,031.90) | 92.72% | 7.27% |
| UNIT 20 - MAINTENANCE FUND | 193,298.31 | 228,083.00 | (34,784.69) | 84.74% | 15.25% |
| UNIT 21 - MAINTENANCE FUND | 751,955.30 | 834,032.00 | (82,076.70) | 90.15% | 9.84% |
| UNIT 23 - MAINTENANCE FUND | 284,790.38 | 326,553.00 | (41,762.62) | 87.21% | 12.78% |
| UNIT 24 - MAINTENANCE FUND | 301,785.78 | 349,204.00 | (47,418.22) | 86.42% | 13.57% |
| UNIT 27B - MAINTENANCE FUND | 166,564.86 | 184,181.00 | (17,616.14) | 90.43% | 9.56% |
| UNIT 27B - DEBT FUND | 186,955.73 | 206,008.00 | (19,052.27) | 90.75% | 9.24% |
| UNIT 29 - MAINTENANCE FUND | 87,277.13 | 94,897.00 | (7,619.87) | 91.97% | 8.02% |
| UNIT 31 - MAINTENANCE FUND | 786,799.95 | 929,999.00 | (143,199.05) | 84.60% | 15.39% |
| UNIT 32 - MAINTENANCE FUND | 20,644.09 | 22,450.00 | (1,805.91) | 91.95% | 8.04% |
| UNIT 32A - MAINTENANCE FUND | 4,395.71 | 5,000.00 | (604.29) | 87.91% | 12.08% |
| UNIT 33 - MAINTENANCE FUND | 23,788.02 | 26,474.00 | (2,685.98) | 89.85% | 10.14% |
| UNIT 34 - MAINTENANCE FUND | 157,181.56 | 198,326.00 | (41,144.44) | 79.25% | 20.74% |
| UNIT 38 - MAINTENANCE FUND | 65,200.30 | 78,252.00 | (13,051.70) | 83.32% | 16.67% |
| UNIT 41 - MAINTENANCE FUND | 6,683.67 | 7,841.00 | (1,157.33) | 85.24% | 14.75% |
| UNIT 43 - MAINTENANCE FUND | 980,221.75 | 1,071,832.00 | (91,610.25) | 91.45% | 8.54% |
| UNIT 43 - DEBT FUND | 1,149,714.07 | 1,263,141.00 | (113,426.93) | 91.02% | 8.97% |
| UNIT 44 - MAINTENANCE FUND | 64,328.62 | 124,736.00 | (60,407.38) | 51.57% | 48.42% |
| UNIT 44 - DEBT FUND | 305,273.47 | 591,937.00 | (286,663.53) | 51.57% | 48.42% |
| UNIT 45 - MAINTENANCE FUND | 411,511.50 | 471,234.00 | (59,722.50) | 87.32% | 12.67% |
| Unit 45- Debt Fund | 244,190.86 | 279,630.00 | (35,439.14) | 87.32% | 12.67% |
| Unit 46 - Maint Fund | 40,230.27 | 45,956.00 | (5,725.73) | 87.54% | 12.45% |

Northern Palm Beach County Improvement District
Summary Budget Comparison
From 10/1/2023 Through 12/31/2023

| Account Title | YTD Actual | YTD Budget | Difference | % Collected | % Uncollec... |
|-----------------------------|----------------------|----------------------|-----------------------|---------------|---------------|
| Unit 46 - Debt Service Fund | 691,863.62 | 788,248.00 | (96,384.38) | 87.77% | 12.22% |
| UNIT 47- MAINTENANCE FUND | 51,112.43 | 58,632.00 | (7,519.57) | 87.17% | 12.82% |
| UNIT 49- MAINTENANCE FUND | 80,700.04 | 91,167.00 | (10,466.96) | 88.51% | 11.48% |
| UNIT 51 - MAINTENANCE FUND | 31,346.04 | 42,921.00 | (11,574.96) | 73.03% | 26.96% |
| Unit 53 - Maintenance Fund | 98,021.17 | 102,971.00 | (4,949.83) | 95.19% | 4.80% |
| Unit 53 Debt Service Fund | <u>3,045,747.47</u> | <u>3,199,543.00</u> | <u>(153,795.53)</u> | <u>95.19%</u> | <u>4.80%</u> |
| Report Difference | <u>34,630,726.37</u> | <u>39,215,841.00</u> | <u>(4,585,114.63)</u> | <u>88.31%</u> | <u>11.69%</u> |

**Northern Palm Beach County Improvement District
Investment Summary
December 31, 2023**

| 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) | \$ 34,281,476 | \$ 10,659,119 | \$ 27,742,355 | 39.8% | 0.00% | 0.00% | 0.00% |
| Alt Ckg (TD Bank) | \$ 3,093,438 | \$ 3,085,576 | \$ 3,009,677 | 3.6% | 3.00% | 3.00% | 2.25% |
| Synovus | \$ - | \$ - | \$ - | 0.0% | 0.85% | 0.85% | 0.00% |
| Dreyfus Govt Cash Mgmt (DR289) | \$ 28,057 | \$ 27,937 | \$ 7,007,081 | 0.0% | 5.23% | 5.06% | 4.05% |
| Dreyfus Pfd MM (DR194) | \$ 32,920 | \$ 32,776 | \$ 7,016,578 | 0.0% | 5.39% | 5.17% | 4.22% |
| Dreyfus Trsy Agy (DR521) | \$ 28,072 | \$ 27,952 | \$ 7,007,309 | 0.0% | 5.23% | 5.06% | 4.04% |
| JP Morgan USTrsy (J3918) | \$ 27,853 | \$ 27,734 | \$ 7,012,936 | 0.0% | 4.73% | 5.02% | 3.62% |
| JP Morgan 100 USTrsy (J3163) | \$ 35,520,954 | \$ 35,368,298 | \$ - | 41.3% | 4.73% | 5.08% | 0.00% |
| Total Pooled Cash | \$ 73,012,771 | \$ 49,229,393 | \$ 58,795,935 | | | | |
| Bond Trust Accounts (held with Bank Of New York Mellon): | | | | | | | |
| Debt Service Funds | \$ 576,072 | \$ 573,983 | \$ 3,703,358 | 0.7% | 5.29% | 5.27% | 4.19% |
| Reserve Funds | \$ 10,573,948 | \$ 10,535,086 | \$ 10,495,021 | 12.3% | 0.00% - 0.25% | 0.00% - 0.25% | 0.00% - 1.92% |
| Project Funds | \$ 1,942,105 | \$ 2,076,622 | \$ 5,714,868 | 2.3% | 4.74% | 4.48% | 0.00% |
| Total Trust Monies | \$ 13,092,124 | \$ 13,185,691 | \$ 19,913,246 | | | | |
| GRAND TOTAL | \$ 86,104,895 | \$ 62,415,084 | \$ 78,709,181 | | | | |

Notes:

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

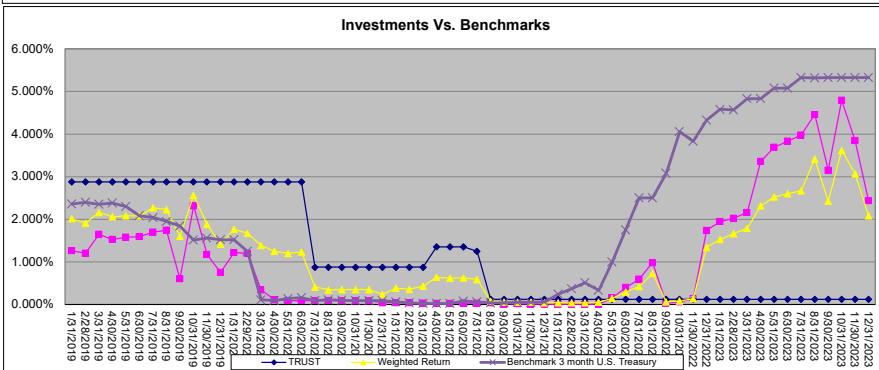
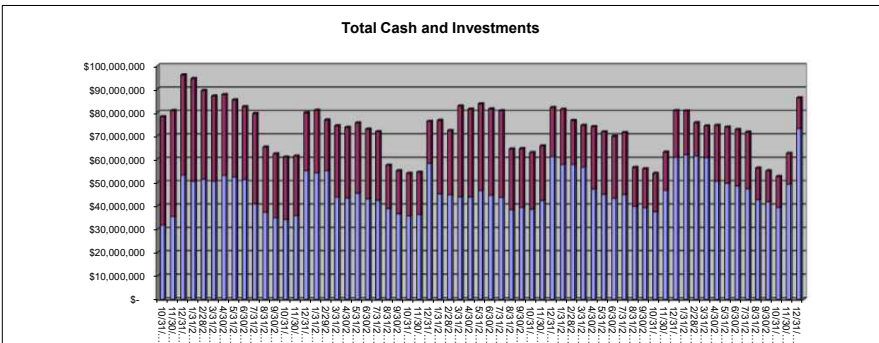
(2) Compliance with investment policy is summarized below:

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

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

NPBCID
CASH INVESTMENTS
SUMMARY

| DOLLARS | | | RATES | | | Benchmark 3 | Above / | |
|------------|---------------|---------------|---------------|--------|--------|-----------------|---------------------|-------------------|
| Date | EIPC | TRUST | TOTAL | EIPC | TRUST | Weighted Return | month U.S. Treasury | (Below) Benchmark |
| 10/31/2018 | \$ 31,753,068 | \$ 46,359,164 | \$ 78,112,232 | 0.093% | 2.875% | 1.744% | 2.290% | (0.546%) |
| 11/30/2018 | \$ 35,431,088 | \$ 45,319,495 | \$ 80,750,583 | 1.685% | 2.875% | 2.353% | 2.320% | 0.033% |
| 12/31/2018 | \$ 53,139,089 | \$ 42,807,044 | \$ 95,946,133 | 1.132% | 2.875% | 1.909% | 2.400% | (0.491%) |
| 1/31/2019 | \$ 50,588,219 | \$ 43,838,283 | \$ 94,426,502 | 1.262% | 2.875% | 2.011% | 2.360% | (0.349%) |
| 2/28/2019 | \$ 51,417,527 | \$ 37,899,490 | \$ 89,317,017 | 1.200% | 2.875% | 1.911% | 2.400% | (0.489%) |
| 3/31/2019 | \$ 50,583,016 | \$ 36,414,835 | \$ 86,997,851 | 1.647% | 2.875% | 2.161% | 2.350% | (0.189%) |
| 4/30/2019 | \$ 53,084,610 | \$ 34,434,670 | \$ 87,519,280 | 1.526% | 2.875% | 2.057% | 2.380% | (0.323%) |
| 5/31/2019 | \$ 52,282,497 | \$ 33,001,907 | \$ 85,284,404 | 1.578% | 2.875% | 2.080% | 2.300% | (0.220%) |
| 6/30/2019 | \$ 51,229,577 | \$ 31,176,667 | \$ 82,406,244 | 1.594% | 2.875% | 2.079% | 2.080% | (0.001%) |
| 7/31/2019 | \$ 40,900,006 | \$ 38,554,936 | \$ 79,454,942 | 1.701% | 2.875% | 2.271% | 2.040% | 0.231% |
| 8/31/2019 | \$ 37,189,455 | \$ 27,913,993 | \$ 65,103,448 | 1.742% | 2.875% | 2.228% | 1.950% | 0.278% |
| 9/30/2019 | \$ 34,843,124 | \$ 27,383,887 | \$ 62,227,011 | 0.601% | 2.875% | 1.602% | 1.840% | (0.238%) |
| 10/31/2019 | \$ 34,090,433 | \$ 26,759,971 | \$ 60,850,404 | 2.314% | 2.875% | 2.561% | 1.510% | 1.051% |
| 11/30/2019 | \$ 35,790,144 | \$ 25,533,310 | \$ 61,323,454 | 1.172% | 2.875% | 1.881% | 1.560% | 0.321% |
| 12/31/2019 | \$ 55,093,087 | \$ 24,666,489 | \$ 79,759,576 | 0.755% | 2.875% | 1.410% | 1.520% | (0.110%) |
| 1/31/2020 | \$ 54,093,909 | \$ 26,752,349 | \$ 80,846,258 | 1.219% | 2.875% | 1.767% | 1.520% | 0.247% |
| 2/29/2020 | \$ 55,044,055 | \$ 21,669,852 | \$ 76,713,907 | 1.199% | 2.875% | 1.673% | 1.250% | 0.423% |
| 3/31/2020 | \$ 43,666,929 | \$ 30,543,043 | \$ 74,209,972 | 0.337% | 2.875% | 1.382% | 0.110% | 1.272% |
| 4/30/2020 | \$ 43,337,898 | \$ 30,211,421 | \$ 73,549,319 | 0.110% | 2.875% | 1.246% | 0.090% | 1.156% |
| 5/31/2020 | \$ 45,428,424 | \$ 29,985,965 | \$ 75,414,389 | 0.092% | 2.875% | 1.199% | 0.140% | 1.059% |
| 6/30/2020 | \$ 42,982,700 | \$ 29,801,366 | \$ 72,784,066 | 0.091% | 2.875% | 1.231% | 0.160% | 1.071% |
| 7/31/2020 | \$ 42,402,024 | \$ 29,329,301 | \$ 71,731,325 | 0.088% | 0.875% | 0.410% | 0.090% | 0.320% |
| 8/31/2020 | \$ 38,854,275 | \$ 18,504,919 | \$ 57,359,194 | 0.088% | 0.875% | 0.342% | 0.110% | 0.232% |
| 9/30/2020 | \$ 36,596,902 | \$ 18,402,238 | \$ 54,999,140 | 0.082% | 0.875% | 0.347% | 0.100% | 0.247% |
| 10/31/2020 | \$ 35,692,354 | \$ 18,162,064 | \$ 53,854,418 | 0.084% | 0.875% | 0.351% | 0.090% | 0.261% |
| 11/30/2020 | \$ 36,245,110 | \$ 18,118,076 | \$ 54,363,186 | 0.083% | 0.875% | 0.347% | 0.090% | 0.257% |
| 12/31/2020 | \$ 58,159,813 | \$ 17,945,489 | \$ 76,105,302 | 0.041% | 0.875% | 0.238% | 0.090% | 0.148% |
| 1/31/2021 | \$ 45,138,805 | \$ 31,423,948 | \$ 76,562,753 | 0.043% | 0.875% | 0.384% | 0.060% | 0.324% |
| 2/28/2021 | \$ 44,736,318 | \$ 27,432,104 | \$ 72,168,422 | 0.041% | 0.875% | 0.358% | 0.040% | 0.318% |
| 3/31/2021 | \$ 43,806,472 | \$ 38,901,760 | \$ 82,708,232 | 0.035% | 0.875% | 0.430% | 0.025% | 0.405% |
| 4/30/2021 | \$ 43,807,086 | \$ 37,526,894 | \$ 81,333,980 | 0.027% | 1.350% | 0.637% | 0.025% | 0.612% |
| 5/31/2021 | \$ 46,479,256 | \$ 37,172,228 | \$ 83,651,484 | 0.027% | 1.350% | 0.615% | 0.025% | 0.590% |
| 6/30/2021 | \$ 44,542,699 | \$ 36,873,957 | \$ 81,416,656 | 0.028% | 1.350% | 0.627% | 0.080% | 0.547% |
| 7/31/2021 | \$ 43,597,236 | \$ 37,066,930 | \$ 80,664,166 | 0.031% | 1.250% | 0.591% | 0.060% | 0.531% |
| 8/31/2021 | \$ 38,331,106 | \$ 25,583,503 | \$ 64,314,610 | 0.038% | 0.125% | 0.073% | 0.040% | 0.033% |
| 9/30/2021 | \$ 39,179,242 | \$ 25,179,242 | \$ 64,358,484 | 0.013% | 0.125% | 0.057% | 0.040% | 0.017% |
| 10/31/2021 | \$ 38,575,121 | \$ 24,219,417 | \$ 62,794,538 | 0.013% | 0.125% | 0.056% | 0.050% | 0.006% |
| 11/30/2021 | \$ 42,331,957 | \$ 23,301,835 | \$ 65,633,792 | 0.012% | 0.125% | 0.052% | 0.050% | 0.002% |
| 12/31/2021 | \$ 61,034,165 | \$ 20,932,763 | \$ 81,966,928 | 0.008% | 0.125% | 0.038% | 0.060% | (0.022%) |
| 1/31/2022 | \$ 57,639,703 | \$ 23,632,627 | \$ 81,272,331 | 0.009% | 0.125% | 0.042% | 0.240% | (0.198%) |
| 2/28/2022 | \$ 57,659,142 | \$ 18,852,765 | \$ 76,511,907 | 0.009% | 0.125% | 0.037% | 0.370% | (0.333%) |
| 3/31/2022 | \$ 56,555,961 | \$ 17,838,308 | \$ 74,394,269 | 0.009% | 0.125% | 0.037% | 0.510% | (0.473%) |
| 4/30/2022 | \$ 47,187,245 | \$ 26,709,042 | \$ 73,896,287 | 0.011% | 0.125% | 0.052% | 0.330% | (0.278%) |
| 5/31/2022 | \$ 44,935,017 | \$ 26,710,048 | \$ 71,645,065 | 0.152% | 0.125% | 0.142% | 1.000% | (0.858%) |
| 6/30/2022 | \$ 43,202,880 | \$ 26,499,005 | \$ 69,701,885 | 0.397% | 0.125% | 0.294% | 1.750% | (1.456%) |
| 7/31/2022 | \$ 44,839,678 | \$ 26,507,822 | \$ 71,347,501 | 0.595% | 0.125% | 0.420% | 2.500% | (2.080%) |
| 8/31/2022 | \$ 39,726,391 | \$ 16,680,343 | \$ 56,406,734 | 0.981% | 0.125% | 0.728% | 2.500% | (1.772%) |
| 9/30/2022 | \$ 39,177,822 | \$ 16,706,738 | \$ 55,884,560 | 0.031% | 0.125% | 0.059% | 3.080% | (3.021%) |
| 10/31/2022 | \$ 37,537,647 | \$ 16,373,580 | \$ 53,911,228 | 0.063% | 0.125% | 0.082% | 4.060% | (3.978%) |
| 11/30/2022 | \$ 46,665,007 | \$ 16,271,195 | \$ 62,936,202 | 0.136% | 0.125% | 0.133% | 3.830% | (3.697%) |
| 12/31/2022 | \$ 60,799,675 | \$ 19,913,246 | \$ 80,712,921 | 1.740% | 0.125% | 1.342% | 4.330% | (2.988%) |
| 1/31/2023 | \$ 61,911,798 | \$ 18,735,221 | \$ 80,647,019 | 1.946% | 0.125% | 1.523% | 4.580% | (3.057%) |
| 2/28/2023 | \$ 61,333,501 | \$ 14,237,613 | \$ 75,571,115 | 2.019% | 0.125% | 1.662% | 4.570% | (2.908%) |
| 3/31/2023 | \$ 60,614,269 | \$ 13,556,310 | \$ 74,170,579 | 2.161% | 0.125% | 1.789% | 4.830% | (3.041%) |
| 4/30/2023 | \$ 50,414,744 | \$ 24,043,463 | \$ 74,458,206 | 3.357% | 0.125% | 2.314% | 4.830% | (2.516%) |
| 5/31/2023 | \$ 49,624,725 | \$ 24,061,359 | \$ 73,686,084 | 3.687% | 0.125% | 2.524% | 5.080% | (2.556%) |
| 6/30/2023 | \$ 48,516,708 | \$ 24,092,418 | \$ 72,609,126 | 3.834% | 0.125% | 2.603% | 5.080% | (2.477%) |
| 7/31/2023 | \$ 47,287,656 | \$ 24,191,755 | \$ 71,479,411 | 3.972% | 0.125% | 2.670% | 5.330% | (2.660%) |
| 8/31/2023 | \$ 42,596,838 | \$ 13,519,514 | \$ 56,116,351 | 4.460% | 0.125% | 3.415% | 5.320% | (1.905%) |
| 9/30/2023 | \$ 41,759,297 | \$ 13,191,948 | \$ 54,951,245 | 3.152% | 0.125% | 2.426% | 5.330% | (2.904%) |
| 10/31/2023 | \$ 39,290,227 | \$ 13,222,054 | \$ 52,512,281 | 4.794% | 0.125% | 3.618% | 5.330% | (1.712%) |
| 11/30/2023 | \$ 49,229,394 | \$ 13,185,691 | \$ 62,415,085 | 3.850% | 0.125% | 3.063% | 5.330% | (2.267%) |
| 12/31/2023 | \$ 73,012,772 | \$ 13,092,124 | \$ 86,104,896 | 2.436% | 0.125% | 2.085% | 5.330% | (3.245%) |



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 12/31/2023

| | 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 | 5,263.14 | 0.00 | 5,263.14 |
| Miscellaneous | 0.00 | 0.00 | 0.00 |
| Total Revenues: | 5,263.14 | 0.00 | 5,263.14 |
| Expenditures: | | | |
| Physical Environment | | | |
| ADM/OPS SALARIES | 549,302.60 | 2,529,714.00 | 1,980,411.40 |
| ENGINEERING FEES | 0.00 | 30,000.00 | 30,000.00 |
| LEGAL SERVICES | 14,674.68 | 100,000.00 | 85,325.32 |
| IT Services | 44,878.91 | 73,905.00 | 29,026.09 |
| MOWING & LANDSCAPE MAINTENANCE | 10,646.38 | 55,963.00 | 45,316.62 |
| ELECTRICITY | 2,897.73 | 29,380.00 | 26,482.27 |
| INSURANCE-GENERAL | 379,456.40 | 356,480.00 | (22,976.40) |
| REPAIR & MAINT-BLDG | 6,271.54 | 74,480.00 | 68,208.46 |
| R & M - HVAC REPAIRS | 6,635.00 | 50,000.00 | 43,365.00 |
| PUBLIC INFORMATION | 1,680.39 | 25,000.00 | 23,319.61 |
| FUEL-VEHICLES | 11,912.69 | 68,500.00 | 56,587.31 |
| Other | 344,224.99 | 1,573,757.00 | 1,229,532.01 |
| Total Physical Environment | 1,372,581.31 | 4,967,179.00 | 3,594,597.69 |
| Capital outlay | | | |
| FURNITURE | 0.00 | 0.00 | 0.00 |
| Other | 108,722.39 | 401,000.00 | 292,277.61 |
| Total Capital outlay | 108,722.39 | 401,000.00 | 292,277.61 |
| Principal | 0.00 | 18,659.00 | 18,659.00 |
| Interest | 0.00 | 1,765.00 | 1,765.00 |
| Total Expenditures: | 1,481,303.70 | 5,388,603.00 | 3,907,299.30 |
| Excess (deficiency) of revenues over expenditures | (1,476,040.56) | (5,388,603.00) | 3,912,562.44 |
| Other financing sources (uses): | | | |
| Transfers in | 821,691.13 | 5,188,603.00 | (4,366,911.87) |
| 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 | 568.81 | 0.00 | 568.81 |
| Total Other financing sources (uses): | 822,259.94 | 5,188,603.00 | (4,366,343.06) |
| Net change in fund balance | (653,780.62) | (200,000.00) | (453,780.62) |
| 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 | 541,214.21 | (200,000.00) | 741,214.21 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 127,293 | 134,625 | (7,332) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 2,127 | 0 | 2,127 |
| Miscellaneous | 860 | 0 | 860 |
| Total Revenues: | 130,280 | 134,625 | (4,345) |
| 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 | 100 | 752 | 652 |
| CHEMICAL WEED CONTROL | 3,873 | 15,493 | 11,620 |
| MOWING SERVICES | 0 | 0 | 0 |
| TRASH DISPOSAL | 0 | 1,000 | 1,000 |
| MOWING & LANDSCAPE MAINTENANCE | 4,276 | 27,734 | 23,458 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 0 | 10,000 | 10,000 |
| REPAIR & MAINT - GENERAL | 0 | 3,000 | 3,000 |
| REPAIR & MAINT-TELEMETRY | 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 | 498 | 565 | 67 |
| Total Physical Environment | 8,747 | 70,544 | 61,797 |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| Other | 462 | 2,818 | 2,356 |
| Total Capital outlay | 462 | 2,818 | 2,356 |
| Total Expenditures: | 9,209 | 73,362 | 64,153 |
| Excess (deficiency) of revenues over expenditures | 121,071 | 61,263 | 59,808 |
| Other financing sources (uses): | | | |
| Transfers out | (5,833) | (72,763) | 66,931 |
| Total Other financing sources (uses): | (5,833) | (72,763) | 66,931 |
| Net change in fund balance | 115,239 | (11,500) | 126,739 |
| Fund balances, beginning of year | 210,558 | 0 | 210,558 |
| Total Fund balances, beginning of year | 210,558 | 0 | 210,558 |
| Fund balance, end of period | 325,797 | (11,500) | 337,297 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 331,915 | 378,486 | (46,571) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 4,123 | 0 | 4,123 |
| Miscellaneous | 23,910 | 0 | 23,910 |
| Total Revenues: | 359,949 | 378,486 | (18,537) |
| 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 | 245 | 1,832 | 1,587 |
| CHEMICAL WEED CONTROL | 4,781 | 19,126 | 14,345 |
| MOWING SERVICES | 0 | 0 | 0 |
| TRASH DISPOSAL | 0 | 1,000 | 1,000 |
| MOWING & LANDSCAPE MAINTENANCE | 2,715 | 17,612 | 14,897 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 4,347 | 38,646 | 34,299 |
| REPAIR & MAINT-PUMP STATN | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 0 | 5,000 | 5,000 |
| 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 | 7,802 | 31,894 | 24,092 |
| Total Physical Environment | 19,890 | 152,610 | 132,720 |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 23,000 | 23,000 |
| Other | 2,111 | 12,884 | 10,773 |
| Total Capital outlay | 2,111 | 35,884 | 33,773 |
| Total Expenditures: | 22,002 | 188,494 | 166,492 |
| Excess (deficiency) of revenues over expenditures | 337,947 | 189,992 | 147,955 |
| Other financing sources (uses): | | | |
| Transfers out | (11,989) | (189,992) | 178,003 |
| Total Other financing sources (uses): | (11,989) | (189,992) | 178,003 |
| Net change in fund balance | 325,958 | 0 | 325,958 |
| 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 12/31/2023
(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 | 817,898 | 0 | 817,898 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 125,551 | 143,593 | (18,042) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 2,802 | 0 | 2,802 |
| Miscellaneous | 1,107 | 0 | 1,107 |
| Total Revenues: | <u>129,459</u> | <u>143,593</u> | <u>(14,134)</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 | 194 | 1,452 | 1,258 |
| TRASH DISPOSAL | 0 | 1,000 | 1,000 |
| MOWING & LANDSCAPE MAINTENANCE | 698 | 4,530 | 3,832 |
| 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 | 1,612 | 4,451 | 2,839 |
| Total Physical Environment | <u>2,505</u> | <u>70,633</u> | <u>68,128</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>2,505</u> | <u>70,633</u> | <u>68,128</u> |
| Excess (deficiency) of revenues over expenditures | <u>126,955</u> | <u>72,960</u> | <u>53,995</u> |
| Other financing sources (uses): | | | |
| Transfers out | (11,501) | (72,960) | 61,459 |
| Total Other financing sources (uses): | <u>(11,501)</u> | <u>(72,960)</u> | <u>61,459</u> |
| Net change in fund balance | 115,454 | 0 | 115,454 |
| 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 12/31/2023
 (In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|-----------------------------|---------------------|----------------------------|-------------------------------------|
| Fund balance, end of period | 482,806 | 0 | 482,806 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 366,404 | 396,934 | (30,530) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 4,562 | 0 | 4,562 |
| Miscellaneous | 13,193 | 0 | 13,193 |
| Total Revenues: | <u>384,159</u> | <u>396,934</u> | <u>(12,775)</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 5,000 | 5,000 |
| ENGINEERING-PERMITS | 150 | 0 | (150) |
| LEGAL SERVICES | 0 | 2,500 | 2,500 |
| FINANCIAL CONS./ADVISOR | 0 | 400 | 400 |
| AUDITORS SERVICES | 194 | 1,456 | 1,262 |
| CHEMICAL WEED CONTROL | 412 | 1,650 | 1,238 |
| TRASH DISPOSAL | 0 | 1,000 | 1,000 |
| MOWING & LANDSCAPE MAINTENANCE | 554 | 3,596 | 3,042 |
| PRESERVE/EXOTIC MAINT | 8,993 | 146,395 | 137,402 |
| REPAIR & MAINT-AERATORS | 5,170 | 29,040 | 23,870 |
| REPAIR & MAINT-PUMP STATN | 93 | 0 | (93) |
| REPAIR & MAINT - GENERAL | 13 | 10,000 | 9,987 |
| REPAIR & MAINT-TELEMTRY | 0 | 5,000 | 5,000 |
| REPAIR & MAINT-ROADS | 0 | 10,000 | 10,000 |
| 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 | 4,914 | 5,890 | 976 |
| Total Physical Environment | <u>20,494</u> | <u>253,927</u> | <u>233,433</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 40,000 | 40,000 |
| MACHINERY & EQUIPMENT | 0 | 23,000 | 23,000 |
| Total Capital outlay | <u>0</u> | <u>63,000</u> | <u>63,000</u> |
| Total Expenditures: | <u>20,494</u> | <u>316,927</u> | <u>296,433</u> |
| Excess (deficiency) of revenues over expenditures | <u>363,665</u> | <u>80,007</u> | <u>283,658</u> |
| Other financing sources (uses): | | | |
| Transfers out | (25,018) | (100,007) | 74,989 |
| Total Other financing sources (uses): | <u>(25,018)</u> | <u>(100,007)</u> | <u>74,989</u> |
| Net change in fund balance | 338,646 | (20,000) | 358,646 |
| Fund balances, beginning of year | 544,864 | 0 | 544,864 |
| Total Fund balances, beginning of year | <u>544,864</u> | <u>0</u> | <u>544,864</u> |
| Fund balance, end of period | <u>883,510</u> | <u>(20,000)</u> | <u>903,510</u> |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 325,608 | 372,951 | (47,343) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 3,489 | 0 | 3,489 |
| Miscellaneous | 3,745 | 0 | 3,745 |
| Total Revenues: | <u>332,843</u> | <u>372,951</u> | <u>(40,108)</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 10,000 | 10,000 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 1,000 | 1,000 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 173 | 1,293 | 1,120 |
| CHEMICAL WEED CONTROL | 5,076 | 32,923 | 27,847 |
| MOWING SERVICES | 0 | 0 | 0 |
| TRASH DISPOSAL | 7,500 | 30,000 | 22,500 |
| MOWING & LANDSCAPE MAINTENANCE | 6,984 | 45,322 | 38,338 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 1,312 | 14,634 | 13,322 |
| REPAIR & MAINT-PUMP STATN | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 15,840 | 68,360 | 52,520 |
| REPAIR & MAINT - GENERAL | 0 | 6,000 | 6,000 |
| REPAIR & MAINT-TELEMETRY | 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 | 4,647 | 4,664 | 17 |
| Total Physical Environment | <u>41,697</u> | <u>240,696</u> | <u>198,999</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 3,085 | 46,000 | 42,915 |
| Other | 583 | 3,558 | 2,975 |
| Total Capital outlay | <u>3,668</u> | <u>49,558</u> | <u>45,890</u> |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | <u>45,365</u> | <u>290,254</u> | <u>244,889</u> |
| Excess (deficiency) of revenues over expenditures | <u>287,478</u> | <u>82,697</u> | <u>204,781</u> |
| Other financing sources (uses): | | | |
| Transfers out | (14,572) | (124,253) | 109,681 |
| Capital contributions from landowners | 3,077 | 11,556 | (8,479) |

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 12/31/2023
(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>(11,495)</u> | <u>(112,697)</u> | <u>101,202</u> |
| Net change in fund balance | 275,983 | (30,000) | 305,983 |
| 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>737,024</u></u> | <u><u>(30,000)</u></u> | <u><u>767,024</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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 256,689 | 281,417 | (24,728) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 3,324 | 0 | 3,324 |
| Miscellaneous | (60) | 0 | (60) |
| Total Revenues: | <u>259,954</u> | <u>281,417</u> | <u>(21,463)</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 10,000 | 10,000 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 174 | 1,500 | 1,326 |
| FINANCIAL CONS./ADVISOR | 0 | 200 | 200 |
| IT Services | 0 | 0 | 0 |
| AUDITORS SERVICES | 176 | 1,321 | 1,145 |
| CHEMICAL WEED CONTROL | 1,460 | 9,471 | 8,011 |
| TRASH DISPOSAL | 0 | 500 | 500 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 7,171 | 41,085 | 33,914 |
| 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 | 3,019 | 19,272 | 16,253 |
| Other | 8,048 | 36,403 | 28,355 |
| Total Physical Environment | <u>20,048</u> | <u>250,752</u> | <u>230,704</u> |
| Capital outlay | | | |
| MACHINERY & EQUIPMENT | 0 | 23,000 | 23,000 |
| Total Capital outlay | <u>0</u> | <u>23,000</u> | <u>23,000</u> |
| Total Expenditures: | <u>20,048</u> | <u>273,752</u> | <u>253,704</u> |
| Excess (deficiency) of revenues over expenditures | <u>239,905</u> | <u>7,665</u> | <u>232,240</u> |
| Other financing sources (uses): | | | |
| Transfers out | (9,713) | (70,665) | 60,952 |
| Capital contributions from landowners | 0 | 0 | 0 |
| Total Other financing sources (uses): | <u>(9,713)</u> | <u>(70,665)</u> | <u>60,952</u> |
| Net change in fund balance | 230,192 | (63,000) | 293,192 |
| Fund balances, beginning of year | 424,254 | 0 | 424,254 |
| Total Fund balances, beginning of year | <u>424,254</u> | <u>0</u> | <u>424,254</u> |
| Fund balance, end of period | <u>654,446</u> | <u>(63,000)</u> | <u>717,446</u> |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2023 Through 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|-------------------------|----------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 505,426 | 604,095 | (98,669) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 6,244 | 0 | 6,244 |
| Miscellaneous | 1,670 | 0 | 1,670 |
| Total Revenues: | 513,340 | 604,095 | (90,755) |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 5,000 | 5,000 |
| ENGINEERING-PERMITS | 1,003 | 0 | (1,003) |
| LEGAL SERVICES | 0 | 500 | 500 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 288 | 2,158 | 1,870 |
| CHEMICAL WEED CONTROL | 3,074 | 19,938 | 16,864 |
| MOWING SERVICES | 0 | 0 | 0 |
| TRASH DISPOSAL | 0 | 1,000 | 1,000 |
| MOWING & LANDSCAPE MAINTENANCE | 3,000 | 19,461 | 16,461 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 22,433 | 99,621 | 77,188 |
| REPAIR & MAINT-CANAL/LAKE | 0 | 17,500 | 17,500 |
| REPAIR & MAINT - GENERAL | 0 | 4,000 | 4,000 |
| REPAIR & MAINT-TELEMTRY | 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 | 12,047 | 60,408 | 48,361 |
| Total Physical Environment | 41,844 | 567,586 | 525,742 |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 69,000 | 69,000 |
| Other | 1,622 | 9,896 | 8,274 |
| Total Capital outlay | 1,622 | 78,896 | 77,274 |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | 43,466 | 646,482 | 603,016 |
| Excess (deficiency) of revenues over expenditures | 469,874 | (42,387) | 512,261 |
| Other financing sources (uses): | | | |
| Transfers out | (16,999) | (190,828) | 173,829 |
| Total Other financing sources (uses): | (16,999) | (190,828) | 173,829 |
| Net change in fund balance | 452,875 | (233,215) | 686,090 |
| 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 12/31/2023
(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 | 1,248,284 | (233,215) | 1,481,499 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 524,232 | 585,505 | (61,273) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 6,310 | 0 | 6,310 |
| Miscellaneous | 40 | 0 | 40 |
| Total Revenues: | <u>530,582</u> | <u>585,505</u> | <u>(54,923)</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 1,000 | 1,000 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 290 | 500 | 210 |
| WATER QUALITY | 0 | 4,492 | 4,492 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| OTHER PROFESSIONAL SVCS | 0 | 0 | 0 |
| AUDITORS SERVICES | 114 | 855 | 741 |
| CHEMICAL WEED CONTROL | 2,618 | 10,470 | 7,852 |
| MOWING SERVICES | 0 | 0 | 0 |
| TRASH DISPOSAL | 0 | 500 | 500 |
| MOWING & LANDSCAPE MAINTENANCE | 2,169 | 14,070 | 11,901 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 0 | 25,000 | 25,000 |
| 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 | 5,207 | 5,735 | 528 |
| Total Physical Environment | <u>10,398</u> | <u>65,122</u> | <u>54,724</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| Other | 1,485 | 9,064 | 7,579 |
| Total Capital outlay | <u>1,485</u> | <u>9,064</u> | <u>7,579</u> |
| Principal | 0 | 224,469 | 224,469 |
| Interest | 0 | 80,399 | 80,399 |
| Total Expenditures: | <u>11,884</u> | <u>379,054</u> | <u>367,170</u> |
| Excess (deficiency) of revenues over expenditures | <u>518,698</u> | <u>206,451</u> | <u>312,247</u> |
| Other financing sources (uses): | | | |
| Transfers out | (16,768) | (131,451) | 114,683 |
| Total Other financing sources (uses): | <u>(16,768)</u> | <u>(131,451)</u> | <u>114,683</u> |
| Net change in fund balance | 501,930 | 75,000 | 426,930 |
| Fund balances, beginning of year | 802,936 | 0 | 802,936 |
| Total Fund balances, beginning of year | <u>802,936</u> | <u>0</u> | <u>802,936</u> |
| Fund balance, end of period | <u>1,304,866</u> | <u>75,000</u> | <u>1,229,866</u> |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2023 Through 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 762,215 | 827,308 | (65,093) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 6,857 | 0 | 6,857 |
| Miscellaneous | 170 | 0 | 170 |
| Total Revenues: | 769,242 | 827,308 | (58,066) |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 19,000 | 19,000 |
| ENGINEERING-PERMITS | 1,227 | 0 | (1,227) |
| LEGAL SERVICES | 1,102 | 2,000 | 898 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 173 | 1,296 | 1,123 |
| MARSH MAINT-LITTORAL ZONE | 116 | 18,779 | 18,663 |
| CHEMICAL WEED CONTROL | 6,372 | 38,229 | 31,857 |
| 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 | 10,160 | 22,605 | 12,445 |
| Total Physical Environment | 19,149 | 427,409 | 408,260 |
| 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 | 0 | 246,990 | 246,990 |
| Interest | 0 | 127,500 | 127,500 |
| Total Expenditures: | 19,149 | 801,899 | 782,750 |
| Excess (deficiency) of revenues over expenditures | 750,092 | 25,409 | 724,683 |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (25,909) | (150,409) | 124,500 |
| Capital contributions from landowners | 0 | 0 | 0 |
| Total Other financing sources (uses): | (25,909) | (150,409) | 124,500 |
| Net change in fund balance | 724,184 | (125,000) | 849,184 |
| 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 12/31/2023
(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 | 1,564,105 | (125,000) | 1,689,105 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|-------------------------|----------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 124,932 | 146,540 | (21,608) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 1,537 | 0 | 1,537 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | 126,469 | 146,540 | (20,071) |
| 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 | 98 | 731 | 633 |
| TRASH DISPOSAL | 0 | 500 | 500 |
| MOWING & LANDSCAPE MAINTENANCE | 819 | 5,309 | 4,490 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 0 | 0 | 0 |
| REPAIR & MAINT-PUMP STATN | 261 | 20,000 | 19,739 |
| 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 | 407 | 16,000 | 15,593 |
| REPAIR & MAINT - GATE/FENCE | 0 | 2,000 | 2,000 |
| R&M- GENERATORS | 1,087 | 12,500 | 11,413 |
| REPAIR & MAINT- WATER CTRL STR | 0 | 1,000 | 1,000 |
| Other | 1,876 | 8,921 | 7,045 |
| Total Physical Environment | 4,546 | 84,896 | 80,350 |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 31,250 | 31,250 |
| Other | 0 | 0 | 0 |
| Total Capital outlay | 0 | 31,250 | 31,250 |
| Principal | 0 | 0 | 0 |
| Total Expenditures: | 4,546 | 116,146 | 111,600 |
| Excess (deficiency) of revenues over expenditures | 121,923 | 30,394 | 91,529 |
| Other financing sources (uses): | | | |
| Transfers out | (6,905) | (52,040) | 45,135 |
| Total Other financing sources (uses): | (6,905) | (52,040) | 45,135 |
| Net change in fund balance | 115,018 | (21,646) | 136,664 |
| Fund balances, beginning of year | 187,447 | 0 | 187,447 |
| Total Fund balances, beginning of year | 187,447 | 0 | 187,447 |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2023 Through 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|-----------------------------|---------------------|----------------------------|-------------------------------------|
| Fund balance, end of period | 302,465 | (21,646) | 324,111 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 43,929 | 50,737 | (6,808) |
| Investment income | 2,032 | 0 | 2,032 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>45,960</u> | <u>50,737</u> | <u>(4,777)</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 | 71 | 531 | 460 |
| TRASH DISPOSAL | 850 | 3,400 | 2,550 |
| MOWING & LANDSCAPE MAINTENANCE | 180 | 1,166 | 986 |
| 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 | 479 | 848 | 369 |
| Total Physical Environment | <u>1,580</u> | <u>29,045</u> | <u>27,465</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 12,500 | 12,500 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Total Capital outlay | <u>0</u> | <u>12,500</u> | <u>12,500</u> |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | <u>1,580</u> | <u>41,545</u> | <u>39,965</u> |
| Excess (deficiency) of revenues over expenditures | <u>44,380</u> | <u>9,192</u> | <u>35,188</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (4,742) | (21,692) | 16,950 |
| Total Other financing sources (uses): | <u>(4,742)</u> | <u>(21,692)</u> | <u>16,950</u> |
| Net change in fund balance | 39,638 | (12,500) | 52,138 |
| 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>311,678</u> | <u>(12,500)</u> | <u>324,178</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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|-------------------------|----------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 116,751 | 131,701 | (14,950) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 2,071 | 0 | 2,071 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>118,822</u> | <u>131,701</u> | <u>(12,879)</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 1,000 | 1,000 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 500 | 500 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| OTHER PROFESSIONAL SVCS | 0 | 272 | 272 |
| Special Legislative Activities | 0 | 0 | 0 |
| AUDITORS SERVICES | 112 | 840 | 728 |
| TRASH DISPOSAL | 0 | 1,000 | 1,000 |
| MOWING & LANDSCAPE MAINTENANCE | 427 | 2,771 | 2,344 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| BIOLOGICAL WEED CONTROL | 0 | 0 | 0 |
| REPAIR & MAINT-PUMP STATN | 111 | 20,000 | 19,889 |
| 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-TELEMETRY | 407 | 18,000 | 17,593 |
| REPAIR & MAINT - GATE/FENCE | 0 | 2,500 | 2,500 |
| R&M- GENERATORS | 0 | 12,500 | 12,500 |
| REPAIR & MAINT- WATER CTRL STR | 0 | 1,600 | 1,600 |
| Other | 1,903 | 6,820 | 4,917 |
| Total Physical Environment | <u>2,960</u> | <u>83,303</u> | <u>80,343</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 61,250 | 61,250 |
| Total Capital outlay | <u>0</u> | <u>61,250</u> | <u>61,250</u> |
| Total Expenditures: | <u>2,960</u> | <u>144,553</u> | <u>141,593</u> |
| Excess (deficiency) of revenues over expenditures | <u>115,861</u> | <u>(12,852)</u> | <u>128,713</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (6,545) | (48,398) | 41,853 |
| Total Other financing sources (uses): | <u>(6,545)</u> | <u>(48,398)</u> | <u>41,853</u> |
| Net change in fund balance | 109,317 | (61,250) | 170,567 |
| Fund balances, beginning of year | <u>272,622</u> | <u>0</u> | <u>272,622</u> |
| Total Fund balances, beginning of year | <u>272,622</u> | <u>0</u> | <u>272,622</u> |

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 5D
 From 10/1/2023 Through 12/31/2023
 (In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|-----------------------------|---------------------|----------------------------|-------------------------------------|
| Fund balance, end of period | 381,939 | (61,250) | 443,189 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 113,470 | 125,999 | (12,529) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 3,047 | 0 | 3,047 |
| Miscellaneous | 8,698 | 0 | 8,698 |
| Total Revenues: | <u>125,215</u> | <u>125,999</u> | <u>(784)</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 1,000 | 1,000 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 500 | 500 |
| WATER QUALITY | 0 | 4,513 | 4,513 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 90 | 675 | 585 |
| CHEMICAL WEED CONTROL | 1,447 | 5,789 | 4,342 |
| MOWING SERVICES | 0 | 0 | 0 |
| TRASH DISPOSAL | 0 | 1,200 | 1,200 |
| MOWING & LANDSCAPE MAINTENANCE | 2,596 | 16,842 | 14,246 |
| 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 | 1,181 | 1,570 | 389 |
| Total Physical Environment | <u>5,315</u> | <u>42,089</u> | <u>36,774</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 10,000 | 10,000 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 512 | 3,122 | 2,610 |
| Total Capital outlay | <u>512</u> | <u>13,122</u> | <u>12,610</u> |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | <u>5,827</u> | <u>55,211</u> | <u>49,384</u> |
| Excess (deficiency) of revenues over expenditures | <u>119,388</u> | <u>70,788</u> | <u>48,600</u> |
| Other financing sources (uses): | | | |
| Transfers out | (5,461) | (70,788) | 65,327 |
| Total Other financing sources (uses): | <u>(5,461)</u> | <u>(70,788)</u> | <u>65,327</u> |
| Net change in fund balance | 113,928 | 0 | 113,928 |
| Fund balances, beginning of year | <u>409,013</u> | <u>0</u> | <u>409,013</u> |
| Total Fund balances, beginning of year | <u>409,013</u> | <u>0</u> | <u>409,013</u> |

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 7
 From 10/1/2023 Through 12/31/2023
 (In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|-----------------------------|---------------------|----------------------------|-------------------------------------|
| Fund balance, end of period | 522,940 | 0 | 522,940 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 122,073 | 135,931 | (13,858) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 2,803 | 0 | 2,803 |
| Miscellaneous | (80) | 0 | (80) |
| Total Revenues: | <u>124,795</u> | <u>135,931</u> | <u>(11,136)</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 | 94 | 705 | 611 |
| CHEMICAL WEED CONTROL | 982 | 3,930 | 2,948 |
| MOWING SERVICES | 0 | 0 | 0 |
| TRASH DISPOSAL | 0 | 1,000 | 1,000 |
| MOWING & LANDSCAPE MAINTENANCE | 934 | 6,056 | 5,122 |
| 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 | 1,230 | 1,665 | 435 |
| Total Physical Environment | <u>3,740</u> | <u>75,405</u> | <u>71,665</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 4,705 | 0 | (4,705) |
| Other | 301 | 1,835 | 1,534 |
| Total Capital outlay | <u>5,006</u> | <u>1,835</u> | <u>(3,171)</u> |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | <u>8,746</u> | <u>77,240</u> | <u>68,494</u> |
| Excess (deficiency) of revenues over expenditures | <u>116,049</u> | <u>58,691</u> | <u>57,358</u> |
| Other financing sources (uses): | | | |
| Transfers out | (4,638) | (78,691) | 74,053 |
| Total Other financing sources (uses): | <u>(4,638)</u> | <u>(78,691)</u> | <u>74,053</u> |
| Net change in fund balance | <u>111,411</u> | <u>(20,000)</u> | <u>131,411</u> |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Fund balances, beginning of year | 367,166 | 0 | 367,166 |
| Total Fund balances, beginning of year | 367,166 | 0 | 367,166 |
| Fund balance, end of period | 478,577 | (20,000) | 498,577 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|-----------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 991,953 | 1,146,109 | (154,156) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 9,384 | 0 | 9,384 |
| Miscellaneous | 416 | 0 | 416 |
| Total Revenues: | 1,001,753 | 1,146,109 | (144,356) |
| 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 | 548 | 4,101 | 3,553 |
| MARSH MAINT-LITTORAL ZONE | 0 | 0 | 0 |
| CHEMICAL WEED CONTROL | 6,628 | 42,510 | 35,882 |
| MOWING SERVICES | 0 | 0 | 0 |
| TRASH DISPOSAL | 0 | 500 | 500 |
| MOWING & LANDSCAPE MAINTENANCE | 1,938 | 12,568 | 10,631 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| BIOLOGICAL WEED CONTROL | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 38,328 | 239,670 | 201,342 |
| UPLAND MAINTENANCE | 3,995 | 34,850 | 30,855 |
| PARK MAINTENANCE | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 30,481 | 111,816 | 81,335 |
| 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 | 29,383 | 133,194 | 103,811 |
| Total Physical Environment | 111,299 | 905,593 | 794,294 |
| 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 | 0 | 0 | 0 |
| Total Capital outlay | 0 | 89,000 | 89,000 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Principal | 0 | 0 | 0 |
| Total Expenditures: | 111,299 | 994,593 | 883,294 |
| Excess (deficiency) of revenues over expenditures | 890,454 | 151,516 | 738,938 |
| | | | |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (40,212) | (241,516) | 201,304 |
| Total Other financing sources (uses): | (40,212) | (241,516) | 201,304 |
| Net change in fund balance | 850,242 | (90,000) | 940,242 |
| Fund balances, beginning of year | 1,186,990 | 0 | 1,186,990 |
| Total Fund balances, beginning of year | 1,186,990 | 0 | 1,186,990 |
| Fund balance, end of period | 2,037,232 | (90,000) | 2,127,232 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|-----------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 799,918 | 930,539 | (130,621) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 7,405 | 0 | 7,405 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | 807,323 | 930,539 | (123,216) |
| 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 | 427 | 3,199 | 2,772 |
| MARSH MAINT-LITTORAL ZONE | 0 | 0 | 0 |
| CHEMICAL WEED CONTROL | 2,832 | 18,161 | 15,330 |
| TRASH DISPOSAL | 0 | 1,000 | 1,000 |
| MOWING & LANDSCAPE MAINTENANCE | 406 | 2,635 | 2,229 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| BIOLOGICAL WEED CONTROL | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 38,328 | 239,670 | 201,342 |
| UPLAND MAINTENANCE | 9,765 | 85,190 | 75,425 |
| PARK MAINTENANCE | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 5,470 | 46,341 | 40,871 |
| 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 | 0 | 5,000 | 5,000 |
| 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 | 8,383 | 150,000 | 141,617 |
| 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 | 18,391 | 82,549 | 64,158 |
| Total Physical Environment | 84,027 | 751,945 | 667,918 |
| 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: | 84,027 | 794,945 | 710,918 |

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 12/31/2023
(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>723,296</u> | <u>135,594</u> | <u>587,702</u> |
| Other financing sources (uses): | | | |
| Transfers out | <u>(37,616)</u> | <u>(178,594)</u> | <u>140,978</u> |
| Total Other financing sources (uses): | <u>(37,616)</u> | <u>(178,594)</u> | <u>140,978</u> |
| Net change in fund balance | 685,680 | (43,000) | 728,680 |
| 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><u>1,620,833</u></u> | <u><u>(43,000)</u></u> | <u><u>1,663,833</u></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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|-----------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 2,605,229 | 3,062,555 | (457,326) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 18,796 | 0 | 18,796 |
| Miscellaneous | 2,860 | 0 | 2,860 |
| Total Revenues: | 2,626,884 | 3,062,555 | (435,671) |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 10,173 | 54,000 | 43,827 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 5,000 | 5,000 |
| WATER QUALITY | 3,275 | 17,390 | 14,115 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| OTHER PROFESSIONAL SVCS | 0 | 1,333 | 1,333 |
| AUDITORS SERVICES | 1,501 | 11,242 | 9,741 |
| MARSH MAINT-LITTORAL ZONE | 92,959 | 525,150 | 432,191 |
| CHEMICAL WEED CONTROL | 55,398 | 331,937 | 276,539 |
| MECHANICAL WEED CONTROL | 0 | 0 | 0 |
| MOWING SERVICES | 0 | 0 | 0 |
| TRASH DISPOSAL | 0 | 1,000 | 1,000 |
| MOWING & LANDSCAPE MAINTENANCE | 5,347 | 34,683 | 29,336 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| BIOLOGICAL WEED CONTROL | 0 | 6,460 | 6,460 |
| PRESERVE/EXOTIC MAINT | 9,908 | 109,250 | 99,342 |
| REPAIR & MAINT-AERATORS | 48,110 | 254,110 | 206,000 |
| REPAIR & MAINT-PUMP STATN | 360 | 55,000 | 54,640 |
| REPAIR & MAINT-VEHICLES | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 3,000 | 47,000 | 44,000 |
| REPAIR & MAINT-BLDG | 975 | 6,000 | 5,025 |
| REPAIR & MAINT - GENERAL | 0 | 15,000 | 15,000 |
| REPAIR & MAINT-TELEMETRY | 1,221 | 10,500 | 9,279 |
| REPAIR & MAINT-ROADS | 38,908 | 130,000 | 91,092 |
| 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 | 0 | 35,000 | 35,000 |
| R&M- GENERATORS | 0 | 17,500 | 17,500 |
| 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 | 59,946 | 268,540 | 208,594 |
| Total Physical Environment | 331,080 | 2,209,675 | 1,878,595 |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| ROADS/BRIDGES | 114,618 | 0 | (114,618) |
| 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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|---|---------------------|----------------------------|-------------------------------------|
| MACHINERY & EQUIPMENT | 28,088 | 202,500 | 174,412 |
| Other | 1,627 | 8,403 | 6,776 |
| Total Capital outlay | 144,333 | 210,903 | 66,570 |
| Principal | 0 | 179,522 | 179,522 |
| Interest | 0 | 16,983 | 16,983 |
| Total Expenditures: | 475,413 | 2,617,083 | 2,141,670 |
| Excess (deficiency) of revenues over expenditures | 2,151,471 | 445,472 | 1,705,999 |
| | | | |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (105,309) | (695,472) | 590,163 |
| Capital contributions from landowners | 0 | 0 | 0 |
| Total Other financing sources (uses): | (105,309) | (695,472) | 590,163 |
| Net change in fund balance | 2,046,162 | (250,000) | 2,296,162 |
| Fund balances, beginning of year | 2,362,653 | 0 | 2,362,653 |
| Total Fund balances, beginning of year | 2,362,653 | 0 | 2,362,653 |
| Fund balance, end of period | 4,408,815 | (250,000) | 4,658,815 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 64,516 | 75,540 | (11,024) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 1,551 | 0 | 1,551 |
| Miscellaneous | 68 | 0 | 68 |
| Total Revenues: | <u>66,135</u> | <u>75,540</u> | <u>(9,405)</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 | 46 | 346 | 300 |
| CHEMICAL WEED CONTROL | 49 | 194 | 145 |
| MOWING SERVICES | 0 | 0 | 0 |
| TRASH DISPOSAL | 0 | 1,000 | 1,000 |
| MOWING & LANDSCAPE MAINTENANCE | 521 | 3,381 | 2,860 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 0 | 0 | 0 |
| REPAIR & MAINT-PUMP STATN | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 0 | 1,000 | 1,000 |
| 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 | 645 | 754 | 109 |
| Total Physical Environment | <u>1,261</u> | <u>20,175</u> | <u>18,914</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 10,000 | 10,000 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 342 | 2,088 | 1,746 |
| Total Capital outlay | <u>342</u> | <u>12,088</u> | <u>11,746</u> |
| Total Expenditures: | <u>1,603</u> | <u>32,263</u> | <u>30,660</u> |
| Excess (deficiency) of revenues over expenditures | <u>64,532</u> | <u>43,277</u> | <u>21,255</u> |
| Other financing sources (uses): | | | |
| Transfers out | (2,425) | (53,277) | 50,852 |
| Total Other financing sources (uses): | <u>(2,425)</u> | <u>(53,277)</u> | <u>50,852</u> |
| Net change in fund balance | 62,107 | (10,000) | 72,107 |
| 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>258,288</u> | <u>(10,000)</u> | <u>268,288</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 12/31/2023
(In Whole Numbers)

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

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12A
From 10/1/2023 Through 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|---|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 22,226 | 26,188 | (3,962) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 890 | 0 | 890 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>23,116</u> | <u>26,188</u> | <u>(3,072)</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 0 | 0 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 18 | 138 | 120 |
| CHEMICAL WEED CONTROL | 194 | 1,255 | 1,061 |
| TRASH DISPOSAL | 0 | 1,500 | 1,500 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 271 | 7,994 | 7,723 |
| 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 | 626 | 2,989 | 2,363 |
| Total Physical Environment | <u>1,109</u> | <u>18,876</u> | <u>17,767</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>1,109</u> | <u>18,876</u> | <u>17,767</u> |
| Excess (deficiency) of revenues over expenditures | <u>22,007</u> | <u>7,312</u> | <u>14,695</u> |
| Other financing sources (uses): | | | |
| Transfers out | (1,185) | (10,812) | 9,627 |
| Total Other financing sources (uses): | <u>(1,185)</u> | <u>(10,812)</u> | <u>9,627</u> |
| Net change in fund balance | 20,822 | (3,500) | 24,322 |
| Fund balances, beginning of year | <u>118,843</u> | <u>0</u> | <u>118,843</u> |
| Total Fund balances, beginning of year | <u>118,843</u> | <u>0</u> | <u>118,843</u> |
| Fund balance, end of period | <u>139,665</u> | <u>(3,500)</u> | <u>143,165</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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 787,767 | 972,528 | (184,761) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 6,008 | 0 | 6,008 |
| Miscellaneous | 43,210 | 0 | 43,210 |
| Total Revenues: | 836,985 | 972,528 | (135,543) |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 1,000 | 1,000 |
| ENGINEERING-PERMITS | 1,554 | 0 | (1,554) |
| LEGAL SERVICES | 4,229 | 5,000 | 771 |
| WATER QUALITY | 863 | 5,480 | 4,617 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| OTHER PROFESSIONAL SVCS | 0 | 507 | 507 |
| AUDITORS SERVICES | 521 | 3,898 | 3,377 |
| CHEMICAL WEED CONTROL | 6,583 | 42,702 | 36,119 |
| MECHANICAL WEED CONTROL | 0 | 0 | 0 |
| MOWING SERVICES | 0 | 0 | 0 |
| TRASH DISPOSAL | 0 | 1,000 | 1,000 |
| MOWING & LANDSCAPE MAINTENANCE | 1,554 | 10,079 | 8,525 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 19,054 | 166,474 | 147,420 |
| REPAIR & MAINT-PUMP STATN | 111 | 20,000 | 19,889 |
| REPAIR & MAINT-CANAL/LAKE | 0 | 5,000 | 5,000 |
| REPAIR & MAINT-BLDG | 0 | 1,000 | 1,000 |
| REPAIR & MAINT - GENERAL | 0 | 5,000 | 5,000 |
| REPAIR & MAINT-TELEMETRY | 407 | 6,000 | 5,593 |
| REPAIR & MAINT-CULVERTS | 0 | 40,000 | 40,000 |
| REPAIR & MAINT - GATE/FENCE | 0 | 1,500 | 1,500 |
| R&M- Aerator refurbishments | 0 | 28,000 | 28,000 |
| R&M- GENERATORS | 0 | 12,500 | 12,500 |
| REPAIR & MAINT- WATER CTRL STR | 0 | 3,000 | 3,000 |
| Other | 33,624 | 194,582 | 160,958 |
| Total Physical Environment | 68,499 | 552,722 | 484,223 |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 196,589 | 0 | (196,589) |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 115,500 | 115,500 |
| Other | 242 | 1,478 | 1,236 |
| Total Capital outlay | 196,832 | 116,978 | (79,854) |
| Principal | 0 | 96,407 | 96,407 |
| Interest | 0 | 9,120 | 9,120 |
| Total Expenditures: | 265,330 | 775,227 | 509,897 |
| Excess (deficiency) of revenues over expenditures | 571,655 | 197,301 | 374,354 |

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 12/31/2023
(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 | (35,254) | (181,097) | 145,843 |
| Capital contributions from landowners | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Other financing sources (uses): | <u>(35,254)</u> | <u>(181,097)</u> | <u>145,843</u> |
| Net change in fund balance | 536,401 | 16,204 | 520,197 |
| 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>1,317,650</u></u> | <u><u>16,204</u></u> | <u><u>1,301,446</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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 861,653 | 1,011,979 | (150,326) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 8,431 | 0 | 8,431 |
| Miscellaneous | 1,240 | 0 | 1,240 |
| Total Revenues: | 871,324 | 1,011,979 | (140,655) |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 5,000 | 5,000 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 1,200 | 1,200 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| OTHER PROFESSIONAL SVCS | 0 | 0 | 0 |
| AUDITORS SERVICES | 472 | 3,532 | 3,060 |
| CHEMICAL WEED CONTROL | 12,644 | 82,018 | 69,374 |
| MOWING SERVICES | 0 | 0 | 0 |
| TRASH DISPOSAL | 5,000 | 30,000 | 25,000 |
| MOWING & LANDSCAPE MAINTENANCE | 2,249 | 14,587 | 12,338 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 24,265 | 193,608 | 169,343 |
| REPAIR & MAINT-PUMP STATN | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 0 | 25,000 | 25,000 |
| 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 | 38,784 | 216,230 | 177,446 |
| Total Physical Environment | 83,593 | 670,675 | 587,082 |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 501,500 | 501,500 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 92,000 | 92,000 |
| Other | 947 | 5,779 | 4,832 |
| Total Capital outlay | 947 | 599,279 | 598,332 |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | 84,540 | 1,269,954 | 1,185,414 |
| Excess (deficiency) of revenues over expenditures | 786,784 | (257,975) | 1,044,759 |

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 12/31/2023
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Transfers out | (18,667) | (176,125) | 157,458 |
| Total Other financing sources (uses): | (18,667) | (176,125) | 157,458 |
| Net change in fund balance | 768,117 | (434,100) | 1,202,217 |
| Fund balances, beginning of year | 1,024,729 | 0 | 1,024,729 |
| Total Fund balances, beginning of year | 1,024,729 | 0 | 1,024,729 |
| Fund balance, end of period | 1,792,845 | (434,100) | 2,226,945 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 1,258,234 | 1,321,965 | (63,731) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 13,296 | 0 | 13,296 |
| Miscellaneous | 15,129 | 0 | 15,129 |
| Total Revenues: | <u>1,286,659</u> | <u>1,321,965</u> | <u>(35,306)</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 20 | 40,000 | 39,981 |
| ENGINEERING-PERMITS | 4,757 | 0 | (4,757) |
| ENVIRONMENTAL LIASON | 3,401 | 25,031 | 21,630 |
| LEGAL SERVICES | 5,713 | 15,000 | 9,287 |
| WATER QUALITY | 0 | 5,698 | 5,698 |
| FINANCIAL CONS./ADVISOR | 0 | 200 | 200 |
| AUDITORS SERVICES | 608 | 4,550 | 3,942 |
| MARSH MAINT-LITTORAL ZONE | 116 | 6,386 | 6,270 |
| CHEMICAL WEED CONTROL | 7,082 | 42,494 | 35,412 |
| MOWING SERVICES | 0 | 0 | 0 |
| SECURITY SERVICES | 153,777 | 461,331 | 307,554 |
| TRASH DISPOSAL | 0 | 5,000 | 5,000 |
| MOWING & LANDSCAPE MAINTENANCE | 7,153 | 46,395 | 39,242 |
| 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 | 181 | 340,000 | 339,819 |
| 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 | 1,060 | 6,876 | 5,816 |
| REPAIR & MAINT- WATER CTRL STR | 0 | 5,000 | 5,000 |
| Other | <u>14,241</u> | <u>20,978</u> | <u>6,737</u> |
| Total Physical Environment | <u>198,314</u> | <u>1,210,159</u> | <u>1,011,845</u> |
| Capital outlay | | | |
| ROADS/BRIDGES | 0 | 550,000 | 550,000 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| CANALS/LAKES/OTHER DRAINAGE | 0 | 0 | 0 |
| Other | <u>522</u> | <u>3,186</u> | <u>2,664</u> |
| Total Capital outlay | <u>522</u> | <u>553,186</u> | <u>552,664</u> |
| Principal | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Expenditures: | <u>198,836</u> | <u>1,763,345</u> | <u>1,564,509</u> |
| Excess (deficiency) of revenues over expenditures | <u>1,087,823</u> | <u>(441,380)</u> | <u>1,529,203</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 12/31/2023
(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 | (45,576) | (238,620) | 193,044 |
| Capital contributions from landowners | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Other financing sources (uses): | <u>(45,576)</u> | <u>(238,620)</u> | <u>193,044</u> |
| Net change in fund balance | 1,042,246 | (680,000) | 1,722,246 |
| 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>2,750,435</u></u> | <u><u>(680,000)</u></u> | <u><u>3,430,435</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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|-----------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 1,849,330 | 2,141,417 | (292,087) |
| Intergovernmental revenues | 0 | 229,500 | (229,500) |
| Investment income | 19,628 | 0 | 19,628 |
| Miscellaneous | 670 | 0 | 670 |
| Total Revenues: | 1,869,628 | 2,370,917 | (501,289) |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 2,650 | 36,000 | 33,350 |
| ENGINEERING-PERMITS | 98 | 0 | (98) |
| LEGAL SERVICES | 2,030 | 18,000 | 15,970 |
| LEGAL - SPECIAL SERVICES | 0 | 0 | 0 |
| WATER QUALITY | 9,866 | 378,187 | 368,321 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| OTHER PROFESSIONAL SVCS | 0 | 545 | 545 |
| AUDITORS SERVICES | 1,052 | 7,880 | 6,828 |
| MARSH MAINT-LITTORAL ZONE | 65,389 | 411,018 | 345,629 |
| CHEMICAL WEED CONTROL | 32,246 | 193,057 | 160,811 |
| TRASH DISPOSAL | 295 | 1,300 | 1,005 |
| MOWING & LANDSCAPE MAINTENANCE | 2,593 | 16,822 | 14,229 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| BIOLOGICAL WEED CONTROL | 0 | 24,718 | 24,718 |
| PRESERVE/EXOTIC MAINT | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 41,410 | 189,135 | 147,725 |
| REPAIR & MAINT-PUMP STATN | 19,431 | 55,000 | 35,569 |
| REPAIR & MAINT-CANAL/LAKE | 0 | 10,000 | 10,000 |
| REPAIR & MAINT-BLDG | 0 | 2,000 | 2,000 |
| REPAIR & MAINT - GENERAL | 0 | 15,000 | 15,000 |
| REPAIR & MAINT-TELEMETRY | 1,221 | 37,000 | 35,779 |
| 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 | 0 | 28,000 | 28,000 |
| R&M- GENERATORS | 0 | 17,500 | 17,500 |
| REPAIR & MAINT- STREET SWEEP | 6,159 | 29,655 | 23,496 |
| REPAIR & MAINT- WATER CTRL STR | 0 | 3,000 | 3,000 |
| Other | 55,718 | 266,258 | 210,540 |
| Total Physical Environment | 248,127 | 2,056,575 | 1,808,448 |
| 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 | 495 | 3,020 | 2,525 |
| Total Capital outlay | 495 | 100,520 | 100,025 |

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 12/31/2023
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|---|----------------------------|------------------------------------|---|
| Principal | 0 | 49,398 | 49,398 |
| Interest | 0 | 25,500 | 25,500 |
| Total Expenditures: | <u>248,622</u> | <u>2,231,993</u> | <u>1,983,371</u> |
| Excess (deficiency) of revenues over expenditures | <u>1,621,007</u> | <u>138,924</u> | <u>1,482,083</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (69,962) | (371,770) | 301,808 |
| Capital contributions from landowners | 5,626 | 22,047 | (16,421) |
| Total Other financing sources (uses): | <u>(64,336)</u> | <u>(349,723)</u> | <u>285,387</u> |
| Net change in fund balance | 1,556,670 | (210,799) | 1,767,469 |
| 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>3,860,307</u> | <u>(210,799)</u> | <u>4,071,106</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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 497,118 | 553,885 | (56,767) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 4,572 | 0 | 4,572 |
| Miscellaneous | 1,010 | 0 | 1,010 |
| Total Revenues: | 502,700 | 553,885 | (51,185) |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 1,000 | 1,000 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 500 | 500 |
| WATER QUALITY | 2,811 | 14,762 | 11,951 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 270 | 2,020 | 1,750 |
| MARSH MAINT-LITTORAL ZONE | 116 | 26,665 | 26,549 |
| CHEMICAL WEED CONTROL | 5,094 | 30,563 | 25,469 |
| MOWING SERVICES | 0 | 0 | 0 |
| TRASH DISPOSAL | 0 | 500 | 500 |
| MOWING & LANDSCAPE MAINTENANCE | 852 | 5,526 | 4,674 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 0 | 20,706 | 20,706 |
| REPAIR & MAINT-AERATORS | 3,626 | 85,365 | 81,739 |
| 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 | 18,421 | 95,712 | 77,291 |
| Total Physical Environment | 31,189 | 335,819 | 304,630 |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 20,000 | 20,000 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 92,000 | 92,000 |
| Other | 302 | 1,845 | 1,543 |
| Total Capital outlay | 302 | 113,845 | 113,543 |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | 31,492 | 449,664 | 418,172 |
| Excess (deficiency) of revenues over expenditures | 471,209 | 104,221 | 366,988 |

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 12/31/2023
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Transfers in | 0 | 0 | 0 |
| Transfers out | <u>(20,542)</u> | <u>(124,221)</u> | <u>103,679</u> |
| Total Other financing sources (uses): | <u>(20,542)</u> | <u>(124,221)</u> | <u>103,679</u> |
| Net change in fund balance | 450,667 | (20,000) | 470,667 |
| Fund balances, beginning of year | <u>560,369</u> | <u>0</u> | <u>560,369</u> |
| Total Fund balances, beginning of year | <u>560,369</u> | <u>0</u> | <u>560,369</u> |
| Fund balance, end of period | <u><u>1,011,036</u></u> | <u><u>(20,000)</u></u> | <u><u>1,031,036</u></u> |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2023 Through 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|---|---------------------|-------------------------|----------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 37,129 | 40,096 | (2,967) |
| Investment income | 3,502 | 0 | 3,502 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | 40,631 | 40,096 | 535 |
| 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 | 12 | 88 | 76 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT - GENERAL | 0 | 10,000 | 10,000 |
| REPAIR & MAINT-TELEMETRY | 0 | 0 | 0 |
| Other | 371 | 397 | 26 |
| Total Physical Environment | 383 | 11,985 | 11,602 |
| 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: | 383 | 26,985 | 26,602 |
| Excess (deficiency) of revenues over expenditures | 40,248 | 13,111 | 27,137 |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (2,311) | (17,611) | 15,300 |
| Total Other financing sources (uses): | (2,311) | (17,611) | 15,300 |
| Net change in fund balance | 37,937 | (4,500) | 42,437 |
| 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 | 509,222 | (4,500) | 513,722 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 195,007 | 228,772 | (33,765) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 2,856 | 0 | 2,856 |
| Miscellaneous | 1,685 | 0 | 1,685 |
| Total Revenues: | 199,548 | 228,772 | (29,224) |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 10,281 | 5,000 | (5,281) |
| ENGINEERING-PERMITS | 250 | 0 | (250) |
| LEGAL SERVICES | 551 | 1,000 | 449 |
| SPECIAL SERVICES | 0 | 0 | 0 |
| WATER QUALITY | 394 | 1,577 | 1,183 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| OTHER PROFESSIONAL SVCS | 0 | 0 | 0 |
| AUDITORS SERVICES | 75 | 562 | 487 |
| CHEMICAL WEED CONTROL | 1,164 | 7,550 | 6,386 |
| TRASH DISPOSAL | 0 | 500 | 500 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 2,500 | 12,000 | 9,500 |
| REPAIR & MAINT - GENERAL | 0 | 10,000 | 10,000 |
| 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 | 1,856 | 2,173 | 317 |
| Total Physical Environment | 17,070 | 49,362 | 32,292 |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | (18,800) | 20,000 | 38,800 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| Other | 82 | 498 | 416 |
| Total Capital outlay | (18,718) | 20,498 | 39,216 |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | (1,648) | 69,860 | 71,508 |
| Excess (deficiency) of revenues over expenditures | 201,196 | 158,912 | 42,284 |
| Other financing sources (uses): | | | |
| Transfers out | (12,747) | (43,912) | 31,165 |
| 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): | (12,747) | (43,912) | 31,165 |
| Net change in fund balance | 188,449 | 115,000 | 73,449 |
| 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 12/31/2023
(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 | 516,625 | 115,000 | 401,625 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|-----------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 721,844 | 801,955 | (80,111) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 3,589 | 0 | 3,589 |
| Miscellaneous | 190 | 0 | 190 |
| Total Revenues: | 725,622 | 801,955 | (76,333) |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 10,000 | 10,000 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 1,500 | 1,500 |
| WATER QUALITY | 1,359 | 8,953 | 7,595 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| OTHER PROFESSIONAL SVCS | 0 | 235 | 235 |
| AUDITORS SERVICES | 353 | 2,647 | 2,294 |
| MARSH MAINT-LITTORAL ZONE | 21,225 | 132,236 | 111,011 |
| CHEMICAL WEED CONTROL | 8,572 | 51,432 | 42,860 |
| MOWING & LANDSCAPE MAINTENANCE | 49 | 321 | 272 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 72,606 | 203,205 | 130,599 |
| REPAIR & MAINT-AERATORS | 1,138 | 52,940 | 51,802 |
| REPAIR & MAINT-PUMP STATN | 366 | 10,000 | 9,634 |
| REPAIR & MAINT-VEHICLES | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 0 | 12,500 | 12,500 |
| 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 | 0 | 12,500 | 12,500 |
| REPAIR & MAINT- WATER CTRL STR | 0 | 3,000 | 3,000 |
| R&M- PRESERVE STRUCTURE/INLETS | 0 | 2,080 | 2,080 |
| Other | 10,415 | 29,753 | 19,338 |
| Total Physical Environment | 116,489 | 559,802 | 443,313 |
| 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 | 64 | 392 | 328 |
| Total Capital outlay | 64 | 31,642 | 31,578 |
| Principal | 0 | 24,699 | 24,699 |
| Interest | 0 | 12,750 | 12,750 |
| Total Expenditures: | 116,553 | 628,893 | 512,340 |

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 12/31/2023
(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>609,069</u> | <u>173,062</u> | <u>436,007</u> |
| Other financing sources (uses): | | | |
| Transfers out | (43,291) | (222,708) | 179,417 |
| Capital contributions from landowners | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Other financing sources (uses): | <u>(43,291)</u> | <u>(222,708)</u> | <u>179,417</u> |
| Net change in fund balance | 565,778 | (49,646) | 615,424 |
| 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><u>990,152</u></u> | <u><u>(49,646)</u></u> | <u><u>1,039,798</u></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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 281,927 | 322,542 | (40,615) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 2,618 | 0 | 2,618 |
| Miscellaneous | 380 | 0 | 380 |
| Total Revenues: | <u>284,925</u> | <u>322,542</u> | <u>(37,617)</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 1,000 | 1,000 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 500 | 500 |
| WATER QUALITY | 261 | 1,568 | 1,307 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 168 | 1,258 | 1,090 |
| MARSH MAINT-LITTORAL ZONE | 2,285 | 36,805 | 34,520 |
| CHEMICAL WEED CONTROL | 6,483 | 38,896 | 32,413 |
| TRASH DISPOSAL | 0 | 500 | 500 |
| MOWING & LANDSCAPE MAINTENANCE | 100 | 648 | 548 |
| 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 | <u>2,786</u> | <u>3,440</u> | <u>654</u> |
| Total Physical Environment | <u>13,924</u> | <u>318,058</u> | <u>304,134</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | <u>151</u> | <u>919</u> | <u>768</u> |
| Total Capital outlay | <u>151</u> | <u>919</u> | <u>768</u> |
| Total Expenditures: | <u>14,075</u> | <u>318,977</u> | <u>304,902</u> |
| Excess (deficiency) of revenues over expenditures | <u>270,850</u> | <u>3,565</u> | <u>267,285</u> |
| Other financing sources (uses): | | | |
| Transfers out | (12,772) | (83,565) | 70,793 |

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 12/31/2023
(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>(12,772)</u> | <u>(83,565)</u> | <u>70,793</u> |
| Net change in fund balance | 258,078 | (80,000) | 338,078 |
| 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>585,710</u> | <u>(80,000)</u> | <u>665,710</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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|-----------------------------------|---------------------|-------------------------|----------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 289,691 | 335,774 | (46,083) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 6,235 | 0 | 6,235 |
| Miscellaneous | 73 | 0 | 73 |
| Total Revenues: | 295,999 | 335,774 | (39,775) |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 11,500 | 11,500 |
| 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 | 195 | 1,461 | 1,266 |
| MARSH MAINT-LITTORAL ZONE | 116 | 48,071 | 47,955 |
| CHEMICAL WEED CONTROL | 7,024 | 39,200 | 32,176 |
| MOWING SERVICES | 0 | 0 | 0 |
| TRASH DISPOSAL | 0 | 1,000 | 1,000 |
| MOWING & LANDSCAPE MAINTENANCE | 3,847 | 24,956 | 21,109 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 0 | 24,157 | 24,157 |
| REPAIR & MAINT-AERATORS | 157 | 7,994 | 7,837 |
| REPAIR & MAINT-PUMP STATN | 111 | 20,000 | 19,889 |
| 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 | 407 | 5,000 | 4,593 |
| 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 | 0 | 12,500 | 12,500 |
| REPAIR & MAINT- WATER CTRL STR | 0 | 2,000 | 2,000 |
| Other | 4,633 | 13,395 | 8,762 |
| Total Physical Environment | 16,606 | 399,506 | 382,900 |
| Capital outlay | | | |
| BUILDINGS | 0 | 0 | 0 |
| IMPRVMNTS OTHER THAN BLDG | 0 | 150,000 | 150,000 |
| MACHINERY & EQUIPMENT | 0 | 61,250 | 61,250 |
| Other | 93 | 567 | 474 |
| Total Capital outlay | 93 | 211,817 | 211,724 |
| Principal | 0 | 0 | 0 |
| Total Expenditures: | 16,699 | 611,323 | 594,624 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|---|---------------------|----------------------------|-------------------------------------|
| Excess (deficiency) of revenues over expenditures | 279,300 | (275,549) | 554,849 |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (18,543) | (115,701) | 97,158 |
| Capital contributions from landowners | 0 | 0 | 0 |
| Total Other financing sources (uses): | (18,543) | (115,701) | 97,158 |
| Net change in fund balance | 260,757 | (391,250) | 652,007 |
| 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 | 1,089,831 | (391,250) | 1,481,081 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 159,904 | 177,097 | (17,193) |
| Investment income | 2,474 | 0 | 2,474 |
| Miscellaneous | 350 | 0 | 350 |
| Total Revenues: | <u>162,729</u> | <u>177,097</u> | <u>(14,368)</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 1,000 | 1,000 |
| LEGAL SERVICES | 0 | 500 | 500 |
| FINANCIAL CONS./ADVISOR | 0 | 200 | 200 |
| AUDITORS SERVICES | 205 | 1,533 | 1,328 |
| MONITORING REPORT | 0 | 0 | 0 |
| MARSH MAINT-LITTORAL ZONE | 116 | 7,512 | 7,396 |
| CHEMICAL WEED CONTROL | 927 | 5,562 | 4,635 |
| TRASH DISPOSAL | 0 | 0 | 0 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 9,292 | 69,021 | 59,729 |
| 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 | 0 | 10,000 | 10,000 |
| R & M PRESERVE STRUCTURES | 0 | 15,000 | 15,000 |
| REPAIR & MAINT- WATER CTRL STR | 0 | 2,000 | 2,000 |
| Other | 1,599 | 2,778 | 1,179 |
| Total Physical Environment | <u>12,139</u> | <u>120,106</u> | <u>107,967</u> |
| Capital outlay | | | |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| Other | 115 | 703 | 588 |
| Total Capital outlay | <u>115</u> | <u>703</u> | <u>588</u> |
| Total Expenditures: | <u>12,254</u> | <u>120,809</u> | <u>108,555</u> |
| Excess (deficiency) of revenues over expenditures | <u>150,474</u> | <u>56,288</u> | <u>94,186</u> |
| Other financing sources (uses): | | | |
| Transfers out | (9,870) | (56,288) | 46,418 |
| Total Other financing sources (uses): | <u>(9,870)</u> | <u>(56,288)</u> | <u>46,418</u> |
| Net change in fund balance | 140,605 | 0 | 140,605 |
| Fund balances, beginning of year | <u>329,693</u> | <u>0</u> | <u>329,693</u> |
| Total Fund balances, beginning of year | <u>329,693</u> | <u>0</u> | <u>329,693</u> |
| Fund balance, end of period | <u>470,298</u> | <u>0</u> | <u>470,298</u> |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2023 Through 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|---|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 83,779 | 91,247 | (7,468) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 644 | 0 | 644 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>84,422</u> | <u>91,247</u> | <u>(6,825)</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 1,000 | 1,000 |
| LEGAL SERVICES | 0 | 500 | 500 |
| WATER QUALITY | 261 | 1,568 | 1,307 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| OTHER PROFESSIONAL SVCS | 3,000 | 0 | (3,000) |
| AUDITORS SERVICES | 39 | 295 | 256 |
| MARSH MAINT-LITTORAL ZONE | 116 | 6,386 | 6,270 |
| CHEMICAL WEED CONTROL | 1,875 | 11,252 | 9,377 |
| 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 | 838 | 903 | 65 |
| Total Physical Environment | <u>6,130</u> | <u>52,724</u> | <u>46,594</u> |
| Capital outlay | 28 | 171 | 143 |
| Principal | 0 | 8,233 | 8,233 |
| Interest | 0 | 4,250 | 4,250 |
| Total Expenditures: | <u>6,158</u> | <u>65,378</u> | <u>59,220</u> |
| Excess (deficiency) of revenues over expenditures | <u>78,265</u> | <u>25,869</u> | <u>52,396</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (4,117) | (25,869) | 21,752 |
| Total Other financing sources (uses): | <u>(4,117)</u> | <u>(25,869)</u> | <u>21,752</u> |
| Net change in fund balance | 74,148 | 0 | 74,148 |
| Fund balances, beginning of year | 80,991 | 0 | 80,991 |
| Total Fund balances, beginning of year | <u>80,991</u> | <u>0</u> | <u>80,991</u> |
| Fund balance, end of period | <u>155,139</u> | <u>0</u> | <u>155,139</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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 755,266 | 894,231 | (138,965) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 14,004 | 0 | 14,004 |
| Miscellaneous | 620 | 0 | 620 |
| Total Revenues: | 769,889 | 894,231 | (124,342) |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 18,000 | 18,000 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 5,000 | 5,000 |
| WATER QUALITY | 831 | 5,140 | 4,309 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 559 | 4,183 | 3,624 |
| MOWING & LANDSCAPE MAINTENANCE | 160 | 1,037 | 877 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 42,927 | 317,235 | 274,308 |
| REPAIR & MAINT-PUMP STATN | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 0 | 15,000 | 15,000 |
| REPAIR & MAINT-BLDG | 0 | 40,000 | 40,000 |
| REPAIR & MAINT - GENERAL | 0 | 10,000 | 10,000 |
| 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 | 47,551 | 317,989 | 270,438 |
| Total Physical Environment | 92,027 | 1,028,084 | 936,057 |
| 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 | 71,264 | 138,000 | 66,736 |
| Other | 595 | 2,106 | 1,511 |
| Total Capital outlay | 71,859 | 200,106 | 128,247 |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | 163,886 | 1,228,190 | 1,064,304 |
| Excess (deficiency) of revenues over expenditures | 606,003 | (333,959) | 939,962 |

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 12/31/2023
(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>(39,355)</u> | <u>(276,041)</u> | <u>236,686</u> |
| Total Other financing sources (uses): | <u>(39,355)</u> | <u>(276,041)</u> | <u>236,686</u> |
| Net change in fund balance | 566,648 | (610,000) | 1,176,648 |
| Fund balances, beginning of year | <u>1,551,748</u> | <u>0</u> | <u>1,551,748</u> |
| Total Fund balances, beginning of year | <u>1,551,748</u> | <u>0</u> | <u>1,551,748</u> |
| Fund balance, end of period | <u><u>2,118,396</u></u> | <u><u>(610,000)</u></u> | <u><u>2,728,396</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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 19,820 | 21,587 | (1,767) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 229 | 0 | 229 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>20,049</u> | <u>21,587</u> | <u>(1,538)</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 | 12 | 87 | 75 |
| CHEMICAL WEED CONTROL | 451 | 1,803 | 1,352 |
| MOWING SERVICES | 0 | 0 | 0 |
| SECURITY SERVICES | 0 | 0 | 0 |
| TRASH DISPOSAL | 0 | 2,500 | 2,500 |
| JANITORIAL | 0 | 0 | 0 |
| MOWING & LANDSCAPE MAINTENANCE | 340 | 2,204 | 1,864 |
| 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 | 198 | 215 | 17 |
| Total Physical Environment | <u>1,000</u> | <u>15,809</u> | <u>14,809</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 5,000 | 5,000 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| Other | 12 | 72 | 60 |
| Total Capital outlay | <u>12</u> | <u>5,072</u> | <u>5,060</u> |
| Total Expenditures: | <u>1,012</u> | <u>20,881</u> | <u>19,869</u> |
| Excess (deficiency) of revenues over expenditures | <u>19,036</u> | <u>706</u> | <u>18,330</u> |
| Other financing sources (uses): | | | |
| Transfers out | (1,223) | (7,781) | 6,558 |
| Total Other financing sources (uses): | <u>(1,223)</u> | <u>(7,781)</u> | <u>6,558</u> |
| Net change in fund balance | 17,813 | (7,075) | 24,888 |
| Fund balances, beginning of year | 29,705 | 0 | 29,705 |
| Total Fund balances, beginning of year | <u>29,705</u> | <u>0</u> | <u>29,705</u> |
| Fund balance, end of period | <u>47,518</u> | <u>(7,075)</u> | <u>54,593</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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|---|---------------------|-------------------------|----------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 4,221 | 4,808 | (587) |
| Investment income | 286 | 0 | 286 |
| Total Investment income | 286 | 0 | 286 |
| Total Revenues: | 4,506 | 4,808 | (302) |
| Expenditures: | | | |
| Physical Environment | | | |
| WATER QUALITY | 261 | 1,568 | 1,307 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 6 | 44 | 38 |
| MOWING SERVICES | 0 | 0 | 0 |
| SECURITY SERVICES | 0 | 0 | 0 |
| MOWING & LANDSCAPE MAINTENANCE | 340 | 2,204 | 1,864 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-CULVERTS | 0 | 1,500 | 1,500 |
| Other | 42 | 49 | 7 |
| Total Physical Environment | 649 | 5,365 | 4,716 |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | 649 | 5,365 | 4,716 |
| Excess (deficiency) of revenues over expenditures | 3,857 | (557) | 4,414 |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | 0 | (943) | 943 |
| Total Other financing sources (uses): | 0 | (943) | 943 |
| Net change in fund balance | 3,857 | (1,500) | 5,357 |
| Fund balances, beginning of year | 38,136 | 0 | 38,136 |
| Total Fund balances, beginning of year | 38,136 | 0 | 38,136 |
| Fund balance, end of period | 41,993 | (1,500) | 43,493 |

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 12/31/2023
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|---|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 22,839 | 25,456 | (2,617) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 489 | 0 | 489 |
| Miscellaneous | (5) | 0 | (5) |
| Total Revenues: | <u>23,323</u> | <u>25,456</u> | <u>(2,133)</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| LEGAL SERVICES | 0 | 0 | 0 |
| WATER QUALITY | 261 | 1,568 | 1,307 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 14 | 107 | 93 |
| CHEMICAL WEED CONTROL | 507 | 2,026 | 1,519 |
| 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 | 228 | 252 | 24 |
| Total Physical Environment | <u>1,011</u> | <u>19,958</u> | <u>18,947</u> |
| Capital outlay | <u>17</u> | <u>102</u> | <u>85</u> |
| Total Expenditures: | <u>1,027</u> | <u>20,060</u> | <u>19,033</u> |
| Excess (deficiency) of revenues over expenditures | <u>22,295</u> | <u>5,396</u> | <u>16,899</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (1,340) | (9,396) | 8,056 |
| Total Other financing sources (uses): | <u>(1,340)</u> | <u>(9,396)</u> | <u>8,056</u> |
| Net change in fund balance | 20,955 | (4,000) | 24,955 |
| 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>84,611</u> | <u>(4,000)</u> | <u>88,611</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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 150,955 | 190,698 | (39,743) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 2,159 | 0 | 2,159 |
| Miscellaneous | 190 | 0 | 190 |
| Total Revenues: | <u>153,304</u> | <u>190,698</u> | <u>(37,394)</u> |
| 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 | 1,591 | 19,096 | 17,505 |
| AUDITORS SERVICES | 144 | 1,080 | 936 |
| TRASH DISPOSAL | 0 | 2,500 | 2,500 |
| MOWING & LANDSCAPE MAINTENANCE | 1,816 | 11,780 | 9,964 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 0 | 0 | 0 |
| REPAIR & MAINT-BLDG | 0 | 0 | 0 |
| REPAIR & MAINT - GENERAL | 0 | 10,000 | 10,000 |
| REPAIR & MAINT-TELEMTRY | 0 | 0 | 0 |
| REPAIR & MAINT-ROADS | 0 | 26,000 | 26,000 |
| REPAIR & MAINT-CULVERTS | 0 | 0 | 0 |
| REPAIR & MAINT - GATE/FENCE | 6,139 | 10,000 | 3,861 |
| REPAIR & MAINT - IRRIGATION | 0 | 0 | 0 |
| Repairs & Maint - Catch Basins | 0 | 20,000 | 20,000 |
| Other | 2,670 | 4,635 | 1,965 |
| Total Physical Environment | <u>12,361</u> | <u>112,591</u> | <u>100,230</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 7,500 | 7,500 |
| ROADS/BRIDGES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 4,398 | 0 | (4,398) |
| Other | 20 | 120 | 100 |
| Total Capital outlay | <u>4,417</u> | <u>7,620</u> | <u>3,203</u> |
| Principal | 0 | 21,668 | 21,668 |
| Interest | 0 | 5,200 | 5,200 |
| Total Expenditures: | <u>16,778</u> | <u>147,079</u> | <u>130,301</u> |
| Excess (deficiency) of revenues over expenditures | <u>136,526</u> | <u>43,619</u> | <u>92,907</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (15,300) | (71,829) | 56,529 |
| Total Other financing sources (uses): | <u>(15,300)</u> | <u>(71,829)</u> | <u>56,529</u> |
| Net change in fund balance | 121,226 | (28,210) | 149,436 |
| Fund balances, beginning of year | 276,936 | 0 | 276,936 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Total Fund balances, beginning of year | 276,936 | 0 | 276,936 |
| Fund balance, end of period | 398,162 | (28,210) | 426,372 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|-------------------------|----------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 62,618 | 75,242 | (12,624) |
| Investment income | 2,692 | 0 | 2,692 |
| Total Investment income | 2,692 | 0 | 2,692 |
| Total Revenues: | 65,311 | 75,242 | (9,931) |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 8,000 | 8,000 |
| LEGAL SERVICES | 0 | 500 | 500 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 32 | 237 | 205 |
| 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 | 626 | 745 | 119 |
| Total Physical Environment | 658 | 107,482 | 106,824 |
| Capital outlay | | | |
| ROADS/BRIDGES | 0 | 0 | 0 |
| Other | 21 | 128 | 107 |
| Total Capital outlay | 21 | 128 | 107 |
| Total Expenditures: | 679 | 107,610 | 106,931 |
| Excess (deficiency) of revenues over expenditures | 64,632 | (32,368) | 97,000 |
| | | | |
| Other financing sources (uses): | | | |
| Transfers out | (4,298) | (24,632) | 20,334 |
| Total Other financing sources (uses): | (4,298) | (24,632) | 20,334 |
| Net change in fund balance | 60,333 | (57,000) | 117,333 |
| 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 | 415,197 | (57,000) | 472,197 |

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 12/31/2023
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|---|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 6,414 | 7,539 | (1,125) |
| Investment income | 290 | 0 | 290 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>6,704</u> | <u>7,539</u> | <u>(835)</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 0 | 0 |
| WATER QUALITY | 261 | 1,568 | 1,307 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 5 | 35 | 30 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT - GENERAL | 0 | 0 | 0 |
| REPAIR & MAINT-CULVERTS | 0 | 2,000 | 2,000 |
| Other | 64 | 75 | 11 |
| Total Physical Environment | <u>330</u> | <u>3,678</u> | <u>3,348</u> |
| Capital outlay | | | |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 8 | 50 | 42 |
| Total Capital outlay | <u>8</u> | <u>50</u> | <u>42</u> |
| Total Expenditures: | <u>338</u> | <u>3,728</u> | <u>3,390</u> |
| Excess (deficiency) of revenues over expenditures | <u>6,365</u> | <u>3,811</u> | <u>2,554</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (427) | (5,811) | 5,384 |
| Total Other financing sources (uses): | <u>(427)</u> | <u>(5,811)</u> | <u>5,384</u> |
| Net change in fund balance | 5,939 | (2,000) | 7,939 |
| Fund balances, beginning of year | <u>38,534</u> | <u>0</u> | <u>38,534</u> |
| Total Fund balances, beginning of year | <u>38,534</u> | <u>0</u> | <u>38,534</u> |
| Fund balance, end of period | <u>44,473</u> | <u>(2,000)</u> | <u>46,473</u> |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2023 Through 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|-----------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 940,993 | 1,034,066 | (93,073) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 8,883 | 0 | 8,883 |
| Miscellaneous | 1,198 | 0 | 1,198 |
| Total Revenues: | 951,074 | 1,034,066 | (82,992) |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 1,410 | 5,000 | 3,590 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 1,500 | 1,500 |
| LEGAL - SPECIAL SERVICES | 0 | 0 | 0 |
| FINANCIAL CONS./ADVISOR | 0 | 200 | 200 |
| OTHER PROFESSIONAL SVCS | 0 | 601 | 601 |
| AUDITORS SERVICES | 636 | 4,765 | 4,129 |
| MONITORING REPORT | 0 | 0 | 0 |
| CHEMICAL WEED CONTROL | 19,352 | 125,525 | 106,173 |
| MOWING SERVICES | 0 | 0 | 0 |
| TRASH DISPOSAL | 0 | 1,000 | 1,000 |
| MOWING & LANDSCAPE MAINTENANCE | 2,406 | 15,609 | 13,203 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 54,571 | 422,752 | 368,181 |
| PARK MAINTENANCE | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 0 | 0 | 0 |
| REPAIR & MAINT-PUMP STATN | 325 | 40,000 | 39,675 |
| 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 | 814 | 12,000 | 11,186 |
| 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 | 0 | 14,000 | 14,000 |
| 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 | 12,847 | 42,582 | 29,735 |
| Total Physical Environment | 92,361 | 774,034 | 681,673 |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 80,000 | 80,000 |
| Other | 163 | 995 | 832 |
| Total Capital outlay | 163 | 80,995 | 80,832 |
| Total Expenditures: | 92,524 | 855,029 | 762,505 |

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 12/31/2023
(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>858,549</u> | <u>179,037</u> | <u>679,512</u> |
| Other financing sources (uses): | | | |
| Transfers out | <u>(50,993)</u> | <u>(274,037)</u> | <u>223,044</u> |
| Total Other financing sources (uses): | <u>(50,993)</u> | <u>(274,037)</u> | <u>223,044</u> |
| Net change in fund balance | 807,556 | (95,000) | 902,556 |
| 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><u>1,921,111</u></u> | <u><u>(95,000)</u></u> | <u><u>2,016,111</u></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 12/31/2023
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 61,763 | 119,939 | (58,176) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 3,890 | 0 | 3,890 |
| Miscellaneous | 2,280 | 0 | 2,280 |
| Total Revenues: | <u>67,933</u> | <u>119,939</u> | <u>(52,006)</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 | 400 | 400 |
| AUDITORS SERVICES | 274 | 2,052 | 1,778 |
| 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 | 1,166 | 7,200 | 6,035 |
| Other | 618 | 3,238 | 2,620 |
| Total Physical Environment | <u>2,057</u> | <u>314,390</u> | <u>312,333</u> |
| Capital outlay | | | |
| ROADS/BRIDGES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 42 | 258 | 216 |
| Total Capital outlay | <u>42</u> | <u>258</u> | <u>216</u> |
| Total Expenditures: | <u>2,099</u> | <u>314,648</u> | <u>312,549</u> |
| Excess (deficiency) of revenues over expenditures | <u>65,834</u> | <u>(194,709)</u> | <u>260,543</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (6,795) | (55,291) | 48,496 |
| Capital contributions from landowners | 0 | 0 | 0 |
| Proceeds from sales/disposals of capital assets | 0 | 0 | 0 |
| Total Other financing sources (uses): | <u>(6,795)</u> | <u>(55,291)</u> | <u>48,496</u> |
| Net change in fund balance | 59,039 | (250,000) | 309,039 |
| Fund balances, beginning of year | <u>516,070</u> | <u>0</u> | <u>516,070</u> |
| Total Fund balances, beginning of year | <u>516,070</u> | <u>0</u> | <u>516,070</u> |
| Fund balance, end of period | <u>575,109</u> | <u>(250,000)</u> | <u>825,109</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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 394,999 | 453,110 | (58,111) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 4,280 | 0 | 4,280 |
| Total Investment income | 4,280 | 0 | 4,280 |
| Total Revenues: | 399,278 | 453,110 | (53,832) |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 10,000 | 10,000 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 1,000 | 1,000 |
| WATER QUALITY | 261 | 1,568 | 1,307 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| OTHER PROFESSIONAL SVCS | 0 | 0 | 0 |
| AUDITORS SERVICES | 179 | 1,342 | 1,163 |
| MONITORING REPORT | 0 | 0 | 0 |
| MARSH MAINT-LITTORAL ZONE | 116 | 6,386 | 6,270 |
| CHEMICAL WEED CONTROL | 1,369 | 8,214 | 6,845 |
| MOWING SERVICES | 0 | 0 | 0 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 20,436 | 93,462 | 73,026 |
| 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 | 0 | 10,000 | 10,000 |
| Repairs & Maint - Catch Basins | 0 | 3,000 | 3,000 |
| R & M PRESERVE STRUCTURES | 0 | 20,000 | 20,000 |
| REPAIR & MAINT- STREET SWEEP | 2,694 | 18,412 | 15,718 |
| Other | 3,950 | 4,485 | 535 |
| Total Physical Environment | 33,205 | 382,869 | 349,664 |
| Capital outlay | | | |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 69 | 421 | 352 |
| Total Capital outlay | 69 | 421 | 352 |
| Debt issuance costs | 0 | 0 | 0 |
| Total Expenditures: | 33,274 | 383,290 | 350,016 |
| Excess (deficiency) of revenues over expenditures | 366,004 | 69,820 | 296,184 |
| Other financing sources (uses): | | | |
| Transfers out | (19,628) | (90,451) | 70,823 |
| Total Other financing sources (uses): | (19,628) | (90,451) | 70,823 |
| Net change in fund balance | 346,376 | (20,631) | 367,007 |
| 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 12/31/2023
(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 | 904,883 | (20,631) | 925,514 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|---|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 38,620 | 44,189 | (5,569) |
| Investment income | 2,178 | 0 | 2,178 |
| Miscellaneous | (170) | 0 | (170) |
| Total Revenues: | 40,627 | 44,189 | (3,562) |
| 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 | 157 | 1,177 | 1,020 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT - GENERAL | 0 | 2,000 | 2,000 |
| REPAIR & MAINT-ROADS | 0 | 10,000 | 10,000 |
| Other | 386 | 1,465 | 1,079 |
| Total Physical Environment | 543 | 19,342 | 18,799 |
| Capital outlay | | | |
| ROADS/BRIDGES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 176 | 1,075 | 899 |
| Total Capital outlay | 176 | 1,075 | 899 |
| Total Expenditures: | 719 | 20,417 | 19,698 |
| Excess (deficiency) of revenues over expenditures | 39,908 | 23,772 | 16,136 |
| Other financing sources (uses): | | | |
| Transfers out | (4,384) | (23,772) | 19,388 |
| Capital contributions from landowners | 0 | 0 | 0 |
| Total Other financing sources (uses): | (4,384) | (23,772) | 19,388 |
| Net change in fund balance | 35,524 | 0 | 35,524 |
| Fund balances, beginning of year | 291,971 | 0 | 291,971 |
| Total Fund balances, beginning of year | 291,971 | 0 | 291,971 |
| Fund balance, end of period | 327,495 | 0 | 327,495 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 49,062 | 56,377 | (7,315) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 3,289 | 0 | 3,289 |
| Miscellaneous | 54 | 0 | 54 |
| Total Revenues: | <u>52,405</u> | <u>56,377</u> | <u>(3,972)</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 1,000 | 1,000 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 500 | 500 |
| WATER QUALITY | 261 | 1,568 | 1,307 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 35 | 263 | 228 |
| MARSH MAINT-LITTORAL ZONE | 0 | 0 | 0 |
| MOWING & LANDSCAPE MAINTENANCE | 260 | 1,685 | 1,425 |
| 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 | 0 | 5,000 | 5,000 |
| REPAIR & MAINT-TELEMETRY | 0 | 5,000 | 5,000 |
| 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 | 870 | 1,610 | 740 |
| Total Physical Environment | <u>1,426</u> | <u>107,626</u> | <u>106,200</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 103 | 627 | 524 |
| Total Capital outlay | <u>103</u> | <u>627</u> | <u>524</u> |
| Total Expenditures: | <u>1,529</u> | <u>108,253</u> | <u>106,724</u> |
| Excess (deficiency) of revenues over expenditures | <u>50,876</u> | <u>(51,876)</u> | <u>102,752</u> |
| Other financing sources (uses): | | | |
| Transfers out | (5,112) | (35,624) | 30,512 |
| 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 12/31/2023
(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>(5,112)</u> | <u>(35,624)</u> | <u>30,512</u> |
| Net change in fund balance | 45,764 | (87,500) | 133,264 |
| 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>490,730</u> | <u>(87,500)</u> | <u>578,230</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 12/31/2023
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 77,472 | 87,661 | (10,189) |
| Investment income | 1,562 | 0 | 1,562 |
| Miscellaneous | 1,026 | 0 | 1,026 |
| Total Revenues: | <u>80,060</u> | <u>87,661</u> | <u>(7,601)</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 1,000 | 1,000 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 435 | 500 | 65 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 51 | 381 | 330 |
| MONITORING REPORT | 0 | 0 | 0 |
| MARSH MAINT-LITTORAL ZONE | 0 | 0 | 0 |
| CHEMICAL WEED CONTROL | 1,748 | 6,993 | 5,245 |
| MOWING SERVICES | 0 | 0 | 0 |
| TRASH DISPOSAL | 0 | 1,000 | 1,000 |
| MOWING & LANDSCAPE MAINTENANCE | 703 | 4,558 | 3,855 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 0 | 43,138 | 43,138 |
| 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 | 775 | 868 | 93 |
| Total Physical Environment | <u>3,711</u> | <u>66,438</u> | <u>62,727</u> |
| Capital outlay | | | |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 16 | 100 | 84 |
| Total Capital outlay | <u>16</u> | <u>100</u> | <u>84</u> |
| Total Expenditures: | <u>3,728</u> | <u>66,538</u> | <u>62,810</u> |
| Excess (deficiency) of revenues over expenditures | <u>76,332</u> | <u>21,123</u> | <u>55,209</u> |
| Other financing sources (uses): | | | |
| Transfers out | (6,753) | (31,123) | 24,370 |
| Total Other financing sources (uses): | <u>(6,753)</u> | <u>(31,123)</u> | <u>24,370</u> |
| Net change in fund balance | 69,579 | (10,000) | 79,579 |
| 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>282,977</u> | <u>(10,000)</u> | <u>292,977</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 12/31/2023
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 30,067 | 41,270 | (11,203) |
| Investment income | 906 | 0 | 906 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>30,973</u> | <u>41,270</u> | <u>(10,297)</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 8,000 | 8,000 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 500 | 500 |
| AUDITORS SERVICES | 18 | 132 | 114 |
| 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 | 301 | 408 | 107 |
| Total Physical Environment | <u>318</u> | <u>24,040</u> | <u>23,722</u> |
| Capital outlay | | | |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 17 | 101 | 84 |
| Total Capital outlay | <u>17</u> | <u>101</u> | <u>84</u> |
| Total Expenditures: | <u>335</u> | <u>24,141</u> | <u>23,806</u> |
| Excess (deficiency) of revenues over expenditures | <u>30,638</u> | <u>17,129</u> | <u>13,509</u> |
| Other financing sources (uses): | | | |
| Transfers out | (1,751) | (12,596) | 10,845 |
| Capital contributions from landowners | 0 | 0 | 0 |
| Total Other financing sources (uses): | <u>(1,751)</u> | <u>(12,596)</u> | <u>10,845</u> |
| Net change in fund balance | <u>28,887</u> | <u>4,533</u> | <u>24,354</u> |
| 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>144,997</u> | <u>4,533</u> | <u>140,464</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 12/31/2023
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|---|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 94,100 | 99,011 | (4,911) |
| Investment income | 2,243 | 0 | 2,243 |
| Miscellaneous | 36,678 | 0 | 36,678 |
| Total Revenues: | <u>133,021</u> | <u>99,011</u> | <u>34,010</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 5,000 | 5,000 |
| ENGINEERING-PERMITS | 885 | 0 | (885) |
| LEGAL SERVICES | 783 | 500 | (283) |
| FINANCIAL CONS./ADVISOR | 0 | 600 | 600 |
| AUDITORS SERVICES | 231 | 1,727 | 1,496 |
| TRASH DISPOSAL | 0 | 0 | 0 |
| REPAIR & MAINT - GENERAL | 0 | 10,000 | 10,000 |
| REPAIR & MAINT-TELEMTRY | 117 | 1,000 | 883 |
| REPAIR & MAINT-ROADS | 0 | 10,000 | 10,000 |
| REPAIR & MAINT-CULVERTS | 0 | 30,000 | 30,000 |
| Other | 2,289 | 3,941 | 1,652 |
| Total Physical Environment | <u>4,305</u> | <u>62,768</u> | <u>58,463</u> |
| Capital outlay | 404 | 2,467 | 2,063 |
| Total Expenditures: | <u>4,709</u> | <u>65,235</u> | <u>60,526</u> |
| Excess (deficiency) of revenues over expenditures | <u>128,312</u> | <u>33,776</u> | <u>94,536</u> |
| Other financing sources (uses): | | | |
| Transfers out | (4,369) | (33,776) | 29,407 |
| Capital contributions from landowners | 0 | 0 | 0 |
| Total Other financing sources (uses): | <u>(4,369)</u> | <u>(33,776)</u> | <u>29,407</u> |
| Net change in fund balance | 123,943 | 0 | 123,943 |
| 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>377,542</u> | <u>0</u> | <u>377,542</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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 771 | 0 | 771 |
| Total Investment income | 771 | 0 | 771 |
| Total Revenues: | 771 | 0 | 771 |
| Expenditures: | | | |
| Physical Environment | | | |
| LEGAL SERVICES | 0 | 0 | 0 |
| AUDITORS SERVICES | 50 | 371 | 321 |
| MARSH MAINT-LITTORAL ZONE | 0 | 0 | 0 |
| TRASH DISPOSAL | 7,151 | 15,000 | 7,849 |
| MOWING & LANDSCAPE MAINTENANCE | 4,891 | 31,724 | 26,833 |
| 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 | 1,000 | 15,000 | 14,000 |
| REPAIR & MAINT-TELEMETRY | 0 | 0 | 0 |
| REPAIR & MAINT-ROADS | 0 | 0 | 0 |
| REPAIR & MAINT - IRRIGATION | 0 | 0 | 0 |
| Repairs & Maint - Catch Basins | 0 | 0 | 0 |
| REPAIR & MAINT- STREET SWEEP | 0 | 5,000 | 5,000 |
| Other | 11,567 | 21,906 | 10,339 |
| Total Physical Environment | 24,658 | 89,001 | 64,343 |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 10,000 | 10,000 |
| Other | 0 | 0 | 0 |
| Total Capital outlay | 0 | 10,000 | 10,000 |
| Total Expenditures: | 24,658 | 99,001 | 74,343 |
| Excess (deficiency) of revenues over expenditures | (23,888) | (99,001) | 75,113 |
| Other financing sources (uses): | | | |
| Transfers out | (401) | (3,404) | 3,003 |
| Capital contributions from landowners | | | |
| CONTRIBUTIONS GOVERNMENTS | 10,646 | 46,442 | (35,796) |
| Other | 0 | 55,963 | (55,963) |
| Total Capital contributions from landowners | 10,646 | 102,405 | (91,759) |
| Total Other financing sources (uses): | 10,246 | 99,001 | (88,755) |
| Net change in fund balance | (13,642) | 0 | (13,642) |
| 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 12/31/2023
 (In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|-----------------------------|---------------------|----------------------------|-------------------------------------|
| Fund balance, end of period | 101,968 | 0 | 101,968 |

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 12/31/2023
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|---|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Investment income | 5,809 | 0 | 5,809 |
| Miscellaneous | 380,157 | 0 | 380,157 |
| Total Revenues: | <u>385,966</u> | <u>0</u> | <u>385,966</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 43,443 | 0 | (43,443) |
| LEGAL SERVICES | 203 | 0 | (203) |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| OTHER PROFESSIONAL SVCS | 0 | 0 | 0 |
| Other | 44,563 | 0 | (44,563) |
| Total Physical Environment | <u>88,209</u> | <u>0</u> | <u>(88,209)</u> |
| Capital outlay | | | |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Total Capital outlay | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Expenditures: | <u>88,209</u> | <u>0</u> | <u>(88,209)</u> |
| Excess (deficiency) of revenues over expenditures | <u>297,757</u> | <u>0</u> | <u>297,757</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (547) | 0 | (547) |
| Total Other financing sources (uses): | <u>(547)</u> | <u>0</u> | <u>(547)</u> |
| Net change in fund balance | 297,210 | 0 | 297,210 |
| Fund balances, beginning of year | 485,376 | 0 | 485,376 |
| Total Fund balances, beginning of year | <u>485,376</u> | <u>0</u> | <u>485,376</u> |
| Fund balance, end of period | <u>782,585</u> | <u>0</u> | <u>782,585</u> |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 12/31/2023

(In Whole Numbers)

| | <u>Unit 2A</u> | <u>Unit 2C</u> | <u>Unit 3A</u> |
|---|----------------|-----------------|----------------|
| Revenues: | | | |
| Non-ad valorem assessments | 291826 | 4968361 | 372200 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 635 | 54904 | 761 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>292461</u> | <u>5023265</u> | <u>372961</u> |
| Expenditures: | | | |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Debt issuance costs | 0 | 0 | 0 |
| Advance Refunding escrow agent | 0 | 0 | 0 |
| Other | 2918 | 49684 | 3722 |
| Total Expenditures: | <u>2918</u> | <u>49684</u> | <u>3722</u> |
| Excess (deficiency) of revenues over expenditures | <u>289543</u> | <u>4973582</u> | <u>369239</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | 0 | 0 | 0 |
| Refunding debt Issued | 0 | 0 | 0 |
| (Discount)/Premuim on refunded debt | 0 | 0 | 0 |
| Special assessment bond proceeds | 0 | 0 | 0 |
| Payment to refunded bonds escrow agent | | | |
| Payment to Refunded Debt | 0 | 0 | 0 |
| Total Payment to refunded bonds escrow agent | 0 | 0 | 0 |
| Total Other financing sources (uses): | <u>0</u> | <u>0</u> | <u>0</u> |
| Net change in fund balance | 289543 | 4973582 | 369239 |
| Fund balances, beginning of year | 45597 | 8270602 | 55827 |
| Fund balance, end of period | <u>335140</u> | <u>13244184</u> | <u>425066</u> |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 12/31/2023

(In Whole Numbers)

| | <u>Unit 5B</u> | <u>Unit 9A</u> | <u>Unit 9B</u> |
|---|----------------|----------------|----------------|
| Revenues: | | | |
| Non-ad valorem assessments | 329868 | 2402867 | 1112387 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 600 | 3906 | 5487 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>330468</u> | <u>2406773</u> | <u>1117873</u> |
| Expenditures: | | | |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Debt issuance costs | 0 | 0 | 0 |
| Advance Refunding escrow agent | 0 | 0 | 0 |
| Other | 3299 | 24029 | 11124 |
| Total Expenditures: | <u>3299</u> | <u>24029</u> | <u>11124</u> |
| Excess (deficiency) of revenues over expenditures | <u>327169</u> | <u>2382745</u> | <u>1106750</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | 0 | 0 | 0 |
| Refunding debt Issued | 0 | 0 | 0 |
| (Discount)/Premuim on refunded debt | 0 | 0 | 0 |
| Special assessment bond proceeds | 0 | 0 | 0 |
| Payment to refunded bonds escrow agent | | | |
| Payment to Refunded Debt | 0 | 0 | 0 |
| Total Payment to refunded bonds escrow agent | 0 | 0 | 0 |
| Total Other financing sources (uses): | <u>0</u> | <u>0</u> | <u>0</u> |
| Net change in fund balance | 327169 | 2382745 | 1106750 |
| Fund balances, beginning of year | 23585 | 796400 | 898638 |
| Fund balance, end of period | <u>350754</u> | <u>3179145</u> | <u>2005387</u> |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 12/31/2023

(In Whole Numbers)

| | <u>Unit 16</u> | <u>Unit 27B</u> | <u>Unit 43</u> |
|---|----------------|-----------------|----------------|
| Revenues: | | | |
| Non-ad valorem assessments | 491746 | 179481 | 1103700 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 1339 | 451 | 2929 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>493085</u> | <u>179932</u> | <u>1106629</u> |
| Expenditures: | | | |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Debt issuance costs | 0 | 0 | 0 |
| Advance Refunding escrow agent | 0 | 0 | 0 |
| Other | 4917 | 1795 | 11037 |
| Total Expenditures: | <u>4917</u> | <u>1795</u> | <u>11037</u> |
| Excess (deficiency) of revenues over expenditures | <u>488168</u> | <u>178138</u> | <u>1095592</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | 0 | 0 | 0 |
| Refunding debt Issued | 0 | 0 | 0 |
| (Discount)/Premuim on refunded debt | 0 | 0 | 0 |
| Special assessment bond proceeds | 0 | 0 | 0 |
| Payment to refunded bonds escrow agent | | | |
| Payment to Refunded Debt | 0 | 0 | 0 |
| Total Payment to refunded bonds escrow agent | 0 | 0 | 0 |
| Total Other financing sources (uses): | <u>0</u> | <u>0</u> | <u>0</u> |
| Net change in fund balance | 488168 | 178138 | 1095592 |
| Fund balances, beginning of year | 102943 | 47474 | 507088 |
| Fund balance, end of period | <u>591111</u> | <u>225612</u> | <u>1602680</u> |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 12/31/2023

(In Whole Numbers)

| | <u>Unit 44</u> | <u>Unit 45</u> | <u>Unit 46</u> |
|---|----------------|----------------|----------------|
| Revenues: | | | |
| Non-ad valorem assessments | 293100 | 234391 | 664170 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 1505 | 542 | 5188 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>294604</u> | <u>234934</u> | <u>669358</u> |
| Expenditures: | | | |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Debt issuance costs | 0 | 0 | 0 |
| Advance Refunding escrow agent | 0 | 0 | 0 |
| Other | 2931 | 2344 | 6642 |
| Total Expenditures: | <u>2931</u> | <u>2344</u> | <u>6642</u> |
| Excess (deficiency) of revenues over expenditures | <u>291673</u> | <u>232590</u> | <u>662717</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | 0 | 0 | 0 |
| Refunding debt Issued | 0 | 0 | 0 |
| (Discount)/Premuim on refunded debt | 0 | 0 | 0 |
| Special assessment bond proceeds | 0 | 0 | 0 |
| Payment to refunded bonds escrow agent | | | |
| Payment to Refunded Debt | 0 | 0 | 0 |
| Total Payment to refunded bonds escrow agent | 0 | 0 | 0 |
| Total Other financing sources (uses): | <u>0</u> | <u>0</u> | <u>0</u> |
| Net change in fund balance | 291673 | 232590 | 662717 |
| Fund balances, beginning of year | 147230 | 88495 | 767871 |
| Fund balance, end of period | <u>438903</u> | <u>321085</u> | <u>1430587</u> |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 12/31/2023

(In Whole Numbers)

| | Unit 53 |
|---|----------------|
| Revenues: | |
| Non-ad valorem assessments | 2924041 |
| Intergovernmental revenues | 0 |
| Investment income | 26729 |
| Miscellaneous | 0 |
| Total Revenues: | 2950770 |
| Expenditures: | |
| Principal | 0 |
| Interest | 0 |
| Debt issuance costs | 0 |
| Advance Refunding escrow agent | 0 |
| Other | 29240 |
| Total Expenditures: | 29240 |
| Excess (deficiency) of revenues over expenditures | 2921530 |
| Other financing sources (uses): | |
| Transfers in | 0 |
| Transfers out | 0 |
| Refunding debt Issued | 0 |
| (Discount)/Premuim on refunded debt | 0 |
| Special assessment bond proceeds | 0 |
| Payment to refunded bonds escrow agent | |
| Payment to Refunded Debt | 0 |
| Total Payment to refunded bonds escrow agent | 0 |
| Total Other financing sources (uses): | 0 |
| Net change in fund balance | 2921530 |
| Fund balances, beginning of year | 4826031 |
| Fund balance, end of period | 7747560 |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 12/31/2023

(In Whole Numbers)

| | <u>Unit 2C</u> | <u>Unit 5</u> | <u>Unit 16</u> |
|--|---------------------|---------------------|---------------------|
| Revenues: | | | |
| Intergovernmental revenues | - | - | - |
| Investment income | 19,021.00 | 17,572.00 | 4,182.00 |
| Miscellaneous | - | - | - |
| Total Revenues: | 19,021.00 | 17,572.00 | 4,182.00 |
| Expenditures: | | | |
| Capital outlay | 820,827.00 | 147,915.00 | 110,633.00 |
| Principal | - | - | - |
| Interest | - | - | - |
| Debt issuance costs | - | - | - |
| Total Expenditures: | 820,827.00 | 147,915.00 | 110,633.00 |
| Excess (deficiency) of revenues over expenditures | (801,806.00) | (130,343.00) | (106,451.00) |
| Other financing sources (uses): | | | |
| Transfers in | - | - | - |
| Transfers out | (8,426.00) | - | (1,197.00) |
| 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): | (8,426.00) | - | (1,197.00) |
| Net change in fund balance | (810,232.00) | (130,343.00) | (107,649.00) |
| Fund balances, beginning of year | 2,690,891.00 | 2,388,986.00 | 643,910.00 |
| Fund balance, end of period | 1,880,660.00 | 2,258,643.00 | 536,262.00 |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 12/31/2023

(In Whole Numbers)

| | <u>Unit 25</u> | <u>Unit 53</u> | <u>Unit 18</u> |
|--|-------------------------|----------------------------|--------------------------|
| Revenues: | | | |
| Intergovernmental revenues | - | - | - |
| Investment income | 153.00 | 8,834.00 | - |
| Miscellaneous | - | - | - |
| Total Revenues: | <u>153.00</u> | <u>8,834.00</u> | <u>-</u> |
| Expenditures: | | | |
| Capital outlay | - | 87,235.00 | - |
| Principal | - | - | - |
| Interest | - | - | - |
| Debt issuance costs | - | - | 5,775.00 |
| Total Expenditures: | <u>-</u> | <u>87,235.00</u> | <u>5,775.00</u> |
| Excess (deficiency) of revenues over expenditures | <u>153.00</u> | <u>(78,401.00)</u> | <u>(5,775.00)</u> |
| Other financing sources (uses): | | | |
| Transfers in | - | - | - |
| Transfers out | - | (2,397.00) | - |
| Capital contributions from landowners | - | - | - |
| Repayment to landowners | - | - | - |
| Promissory notes issued | - | - | 600,000.00 |
| Special assessment bond proceeds | - | - | - |
| Discount on special assessment bonds issued | - | - | - |
| Premium on special assessment bonds issued | - | - | - |
| Total Other financing sources (uses): | <u>-</u> | <u>(2,397.00)</u> | <u>600,000.00</u> |
| Net change in fund balance | <u>153.00</u> | <u>(80,798.00)</u> | <u>594,225.00</u> |
| Fund balances, beginning of year | 20,744.00 | 1,879,037.00 | - |
| Fund balance, end of period | <u><u>20,897.00</u></u> | <u><u>1,798,239.00</u></u> | <u><u>594,225.00</u></u> |

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

09/24/2023

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

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/24/2023

Maisee Jacobs

Legal Clerk

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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