



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
July 24, 2024
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Comments from the Public for Items not on the Agenda
- 5) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Unit No. 5 – Henry Rolf
Consider Change Order to Johnson-Davis, Inc. (CO No. 3)
 - b) Unit No. 11 – PGA National
Consider Purchase Order to Flotech Environmental, LLC
 - c) Unit No. 16 – Palm Beach Park of Commerce
 - i) Consider Twentieth Addendum to Law Enforcement Service Agreement – Sheriff of Palm Beach County
 - ii) Consider Acceptance of Water Management Easement
 - d) Unit No. 44 – The Bear’s Club
Consider Purchase Order to Flotech Environmental, LLC
 - e) General
 - i) Consider Payment and Signature Authority
 - ii) Consider Declaration of Surplus Equipment and Acceptance of Insurance Settlement
 - f) Payment Requests
- 6) **Regular Agenda**
 - a) Unit No. 2C – Alton
Update on Refunding Bond Sale

- b) Unit No. 5A – Vista Center of Palm Beach
Consider Award of Contract to Nu-Pipe, LLC
Ask for Public Comment
- c) Unit No. 9B – Abacoa II
Consider Payment Request to WGI
Ask for Public Comment
- d) Unit No. 31 – BallenIsles Country Club
Ratification of Purchase Orders to Ferriera Construction Company (2)
Ask for Public Comment
- e) Unit No. 43 – Mirasol
Consider Payment Request to WGI
Ask for Public Comment
- f) Proposed Unit No. 54 – Artistry Lakes
Consider Formation of Unit and Related Resolution (2024-03)
Ask for Public Comment
- g) General
 - i) Consider Agreement for Legal Services – Torcivia, Donlon, et al.
Ask for Public Comment
 - ii) Consider Revisions to Northern’s Vehicles Section of Employee Manual
Ask for Public Comment

7) Miscellaneous Reports:

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

8) Receive and File

9) Comments from the Board

10) Adjourn

Please note the following upcoming meetings:

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

September 25, 2024 – 8:00 a.m.- Regular Meeting



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: July 24, 2024

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

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

RE: Unit of Development No. 5 – Henry Rolf
Consider Change Order No. 3 to Johnson-Davis, Inc.
Purchase Order No. 23-585
Rehabilitation and Replacement of 96-inch Corrugated Metal Pipe

Background

On April 26, 2023, Northern approved an Award of Contract to Johnson-Davis, Inc. to construct the first two phases of the project, and a Notice to Proceed was issued on June 20, 2023. Change Order No. 2 was issued in February of 2024 to include the third phase of the project work. The construction is now complete and in the process of being finalized with those parties involved. Change Order No. 3 includes an increase in the contract time of 45 days to allow the Contractor time to complete coordination regarding the golf course restoration allowance and coordination regarding completed irrigation repairs.

Fiscal Impact

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

Recommendation

The District Engineer recommends approval of Change Order No. 3 for an additional 45 days of contract time to Johnson-Davis, Inc.

CHANGE ORDER

No. 3

PROJECT: Unit No. 5 Culvert Rehabilitation Project

DATE: 7/8/24

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

OWNER's Contract No.: PRJ 631

PROJECT ENGINEER: Mock Roos and Associates, Inc.

CONTRACTOR: Johnson-Davis, Inc.

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

Description: Time Only Change Order

Reason for Change Order: To allow Contractor time to complete coordination regarding allowance for golf course restoration and coordination regarding completed irrigation repairs.

RECOMMENDED:
Mock Roos and Associates, Inc.

APPROVED:
NPBCID

ACCEPTED:
Johnson-Davis, Inc.

BY: 
Project Engineer

BY: _____
NPBCID
Matthew J. Boykin
President, Board of Supervisors

BY: 
Contractor

Date: 7/10/24

Date: _____

Date: 7/9/24



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: July 24, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No.11 - PGA National
Consider Purchase Order No. 24 –791 to Flotech Environmental, LLC
Roadway Catch Basin Cleaning

Background

Northern Palm Beach County Improvement District maintains the surface water management in Unit 11, PGA National. Northern's maintenance program includes cleaning and inspecting roadway catch basins every five years. Avenue of the Masters and Avenue of the Champions within PGA National are scheduled for this activity this fiscal year. Requests for proposals were sent to three of Northern's contractors and three responses were received. Flotech Environmental, LLC submitted the lowest quote in the amount of \$67,759.50.

Fiscal Impact

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

Recommendation

Northern Staff recommends Board approval of Purchase Order No. 24-791 to Flotech Environmental, LLC in the amount of \$67,759.50 and waiver of the Payment and Performance Bond requirement as stipulated in the Engineering Standards Manual.

**BID FORM FOR
PGA Street Drain Cleaning
Unit No.11**

FLOTECH EV.

TOP DOG

Shenandoah

Item	Description	Unit	Quantity
1	Clean and Tv East Island Way	11	1
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			

Unit Cost	Item Cost
	\$67,759.50
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$68,038.18
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$109,000.00
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-

Total Bid Price

\$67,759.50

\$68,038.18

\$109,000.00



**Northern Palm Beach County
Improvement District
Purchase Order**

Purchase Order
No.

24-791

Vendor :1297

Flotech Environmental, LLC

657 South Drive, Suite 401
Miami, FL 33166
Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 07/01/2024
Required Date 07/11/2024
Prepared By Greg Sale

Workflow ID 07
Status Board 2 Documents
Description PGA Street Drain Cleaning

Change Order 0
Project No
Invoice to Y
follow

Comments : July 2024 board

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1101	54617	PGA Street Drain Cleaning	67,759.50	67,759.50

Total : \$67,759.50

Approval Information

SUSAN P. SCHEFF Board - Approved 67,759.50 07/09/2024 10:54 AM
 CLIFFORD D. BEATTY Executive Director - Approved 67,759.50 07/03/2024 2:10 PM
 KATHLEEN E. ROUNDTREE Finance Director - Approved 67,759.50 07/02/2024 4:45 PM
 LAURA L. HAM Budget Manager - Approved 67,759.50 07/01/2024 4:23 PM
 Kimberly A. Leser District Engineer - Approved 67,759.50 07/01/2024 3:10 PM
 KENNITH R. ROUNDTREE Department Manager - Approved 67,759.50 07/01/2024 2:22 PM
 Greg Sale Requester - Submitted 67,759.50 07/01/2024 2:00 PM

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



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

EXECUTIVE SUMMARY

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

DATE: July 24, 2024

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: Unit of Development No. 16 – Palm Beach Park of Commerce
Consider Twentieth Addendum to the Law Enforcement Service Agreement

Background

Northern's Budget for Unit No. 16 – Palm Beach Park of Commerce includes funding for a Law Enforcement Service Agreement between Northern and the Sheriff of Palm Beach County. The term of the Twentieth Addendum to the Agreement is for one year beginning October 1, 2024. Northern Staff has routine meetings with Palm Beach Park of Commerce representatives to discuss maintenance issues and levels of service. The Landowner's management company has informed Northern Staff that they are pleased with the Sheriff's services and would like to renew the contract. The attached amendment includes a 4% increase to the contract amount, for a total increase of \$18,453.00 over the prior year. The new contract amount is \$479,784.00.

Fiscal Impact

This expense is included in the proposed Fiscal Year 2024/2025 Budget.

Recommendation

Northern Staff recommends the Board approve the Twentieth Addendum to the Law Enforcement Service Agreement.

TWENTIETH ADDENDUM TO THE LAW ENFORCEMENT SERVICE AGREEMENT
SHERIFF RIC L. BRADSHAW AND NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

This Twentieth Addendum to the Law Enforcement Service Agreement is made by and between Northern Palm Beach County Improvement District (hereinafter referred to as “District”), representing an independent special district, located in Palm Beach County, and Ric L. Bradshaw, Sheriff of Palm Beach County, Florida (hereinafter referred to as “Sheriff”). District and the Sheriff shall hereinafter be referred to as the “Parties.”

WHEREAS, the Parties executed a Law Enforcement Service Agreement effective January 01, 2005, a First Addendum Effective January 01, 2006, a Second Addendum Effective January 01, 2007, a Third Addendum effective January 01, 2008, a Fourth Addendum effective January 01, 2009, a Fifth Addendum effective January 01, 2010, a Sixth Addendum effective January 01, 2011, a Seventh Addendum effective January 01, 2012, an Eighth Addendum effective January 01, 2013, a Ninth Addendum effective January 01, 2014, a Tenth Addendum effective January 01, 2015, an Eleventh Addendum effective October 01, 2015, a Twelfth Addendum effective October 01, 2016, a Thirteenth Addendum effective October 01, 2017, a Fourteenth Addendum effective October 01, 2018, a Fifteenth Addendum effective October 01, 2019, a Sixteenth Addendum effective October 01, 2020, a Seventeenth Addendum effective October 01, 2021, an Eighteenth Addendum effective October 01, 2022, and a Nineteenth Addendum effective October 01, 2023, (the “Agreement”), by which the Sheriff agreed to perform law enforcement services; and

WHEREAS, the Parties wish to renew said Agreement for an additional twelve (12) months, effective October 01, 2024.

NOW, THEREFORE, in consideration of the mutual covenants herein contained the receipt and sufficiency of which are hereby acknowledged, it is agreed upon as follows:

1. In accordance with Section 4 of the Law Enforcement Service Agreement, the Parties have agreed to renew the Agreement for an additional twelve (12) month term. The term of this renewal is October 01, 2024 through September 30, 2025.
2. Section 5 of the Law Enforcement Service Agreement is amended as to the cost as follows: The total cost of personnel and equipment shall be \$479,784.00. Monthly payments shall be \$39,982.00.
3. In all other respects and unless otherwise stated, the terms and conditions of the Agreement, including prior Addendums, shall continue unchanged and in full force and effect.

IN WITNESS WHEREOF, the Parties hereto have executed this Addendum to the Agreement as of the last date all signatures below are affixed.

**PALM BEACH COUNTY
SHERIFF'S OFFICE**

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

BY: _____
Ric L. Bradshaw

BY: _____
Matthew J. Boykin

Title: Sheriff

Title: Board President

Witness: _____
Ronald Mattino, Major

Witness: _____
Dan Beatty, Executive Director

DATE: _____

DATE: _____



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: July 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 Acceptance of Water Management Easement Associated with Palm
Beach Park of Commerce-PIPD POC Auto Suites Plat– PL-16-039

Background

The current plat of the subject area includes a Water Management Easement dedicated in favor of Northern that will be extinguished as a result of the replatting process. As the District has facilities within the previously dedicated easement, the current fee title owner has been asked to provide a replacement easement by means of a separate instrument which will be recorded in advance of the recordation of PBPOC PIPD Park of Commerce Auto Suites (Auto Suites) Plat. The recording information for the replacement easements will then be shown on the referenced Auto Suites Plat. The sketch and description for the replacement Water Management Easement has been reviewed by Keshavarz & Associates, Inc., (which is under contract with Northern to perform plat and survey services and reviews) and its approval letter is attached.

Fiscal Impact

There are no fiscal impacts relating to the acceptance of the Water Management Easement.

Recommendation

The District Engineer recommends approval of the Water Management Easement in form and the subsequent acceptance of the executed easement upon receipt.



Mrs. Kimberly Leser, P.E.
District Engineer
Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL. 33418

July 5, 2024

K&A Project No. 21-1390
Via Email: kim@npbcid.org

Subject: Palm Beach Park of Commerce P.I.P.D. – Park of Commerce Auto Suites
Unit of Development 16
Plat No: 16-039

Dear Mrs. Leser:

Keshavarz & Associates, Inc. reviewed the submitted sketch and legal description document associated with the above referenced plat to include digitally signed and sealed pdf copy of:

1. The sketch and legal description depicting and describing the proposed Water Management Maintenance Easement, entitled “A23098 Signed 2024 06-13-LEG FOR WME.PDF” having a digital signature date of 2024.06.13 and as supported by the cad file entitled “A23098 - LEGAL FOR WME.dwg.”

The above referenced sketch and legal description, a parcel within Lots 13 and 14, Palm Beach Park of Commerce, P.I.P.D. – Plat III, Plat Book 103, Pages 132 thru 133, Public Records, Palm Beach County, Florida, was submitted to our office for review by Lidberg Land Surveying, Inc. via email on June 20, 2024.

The above referenced sketch and legal description for the requested Water Management Maintenance Easement associated with the above referenced project was reviewed by Keshavarz & Associates, Inc. who is under contract with the District to perform plat and associated document reviews. Based on our review, we can approve the sketch and legal description as describing the requested easement area. We will attach the approved sketch, legal and easement agreement to the approval email for reference.

Also, please advise the petitioner to submit the executed easement agreement with the approved sketch and legal description exhibit to be presented to Northern Palm Beach County Improvement District’s Board of Supervisors for approval. Upon the Board’s approval, Northern shall execute the easement agreement and record into public record.

Upon recordation into the Public Records of Palm Beach County, Northern will provide the record information to the petitioner.

Should you have any questions or require any additional information, please contact our office.

Sincerely,

KESHAVARZ & ASSOCIATES, INC.

Scott F. Bryson
Scott F. Bryson, P.S.M.
Vice President

This Instrument was Prepared by
and is 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

WATER MANAGEMENT EASEMENT

THIS WATER MANAGEMENT EASEMENT (the “Easement”) is granted this ____ day of _____, 2024 by Auto Clubhouse One, LLC, a Florida limited liability company, whose office address is 3340 SE Federal Highway, Suite 286, Stuart, Florida 34997 (hereinafter referred to as the “Grantor”), to Northern Palm Beach County Improvement District, an independent special district of the State of Florida, whose office address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as “Northern”).

W I T N E S S E T H:

WHEREAS, Grantor is the record fee simple absolute owner of that real property described in attached Exhibit “A” (said real property being hereinafter referred to as the “Easement Area”); and,

WHEREAS, Northern requires an easement in, over, under and upon the Easement Area for access and surface/stormwater storage, management and drainage purposes; and

WHEREAS, the Grantor intends by this Easement to grant to Northern a perpetual non-exclusive easement in, over, under and upon the Easement Area for access and surface water/stormwater storage, management and drainage purposes.

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 above recitals are hereby incorporated herein and made a part hereof.
2. **EASEMENT.** The Grantor hereby grants to Northern a perpetual non-exclusive easement in, over, under and upon the Easement Area for: (a) ingress and egress, (b) the installation, construction, operation, inspection, maintenance, enlargement, upgrade, repair and/or replacement of surface water/stormwater storage, management and drainage facilities, systems, structures and works, which may include but are not limited to lakes, canals, berms, pipes, controls, culverts and appurtenances and (c) the use, relocation, removal and/or disposal of any soil or fill located therein or thereon.
3. **USAGE.** Northern’s employees, consultants, agents, licensees, suppliers and contractors are authorized to use the Easement granted herein for the purposes herein specified and the Grantor agrees that unless and until specifically approved in a written permit issued by

Northern, it will not authorize or allow any trees, fixtures, facilities, works or structures to be installed in, over, under or upon the Easement Area.

4. **ASSIGNMENT.** Northern shall not assign, convey or transfer any of the rights or easements granted to it hereunder, either directly or indirectly, without the prior written consent of the Grantor or the then fee simple absolute owner, as the case may be, of the Easement Area and any attempt to do so shall be null and void; provided, however, this prohibition shall not apply to an assignment by Northern to a governmental entity or agency.

5. **JOINDER AND SUBORDINATION.** Grantor does hereby agree that upon Northern's written request, to provide to Northern a customary joinder and subordination agreement, in recordable form, executed by all mortgagees having an interest in the Easement Area, in which said mortgagees subordinate their mortgage interests in the Easement Area to the easements and authorizations granted herein (while retaining their mortgage liens on the underlying fee owned by Grantor) and, if requested by Northern, a full release executed by any and all property owners, creditors, construction lienors, or holders of any other security interests which encumber the Easement Area that is subject to the easements and authorizations herein.

6. **WARRANTY OF TITLE.** Grantor does hereby fully warrant fee simple absolute title to the Easement Area and will defend the same against the lawful claims of all persons whomsoever claimed by, through or under it, and that Grantor has good right and lawful authority to grant this Easement to Northern.

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

8. **PARTIES BOUND BY AGREEMENT.** This Easement, including all rights, easements, authorizations and conditions, shall be binding upon and enure to the benefit of the Grantor and Northern, together with their respective grantees, successors and assigns, and shall be a covenant that runs with the land.

9. **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 each party that is recorded in the Official Records of Palm Beach County, Florida.

10. **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 for legal proceeding pertaining thereto.

11. **CONSTRUCTION.** The parties acknowledge that each has shared equally in the drafting 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.

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

13. **NOTICES.** Any notice provided for or concerning this Easement shall be in writing and shall be deemed sufficiently given when sent by prepaid certified or registered mail to the respective address of each party as set forth at the beginning of this Easement or at any subsequent address for either of the parties or their successors and assigns.

14. **EFFECTIVE DATE.** This Easement shall be effective as of the date it is signed by the last of all parties hereto to sign same.

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

Executed by GRANTOR, this _____ day of _____, 2024.

Signed, Sealed and Delivered
in the presence of the following
subscribing witnesses:

Auto Clubhouse One, LLC

Witness

Printed Name

Address:

Witness

Printed Name

Address:

By: _____
Print: Todd C. Marshall
Title: Manager

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 Todd C. Marshall, as Manager for Auto Clubhouse One, LLC, a Florida Limited Liability Company.

(Notary Seal)

Notary Public State of _____

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

A C C E P T A N C E

Northern Palm Beach County Improvement District, by and through its undersigned authorized officer does hereby accept and consent to the terms and conditions of this Easement this _____ day of _____, 2024.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

Exhibit "A"

[SEE ATTACHED LEGAL DESCRIPTION]

**DESCRIPTION & SKETCH
PREPARED FOR:
AUTO CLUBHOUSE ONE, LLC**

**12' N.P.B.C.I.D
WATER MANAGEMENT EASEMENT**

LEGAL DESCRIPTION

A STRIP OF LAND 12.00 FEET IN WIDTH, BEING ALL OF THAT PORTION OF A 24.00 FOOT NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT, DRAINAGE EASEMENT LYING WITHIN LOTS 13 AND 14 OF THE PLAT OF PALM BEACH PARK OF COMMERCE, P.I.P.D. - PLAT III, RECORDED IN PLAT BOOK 103, PAGES 132 AND 133, PUBLIC RECORDS OF PALM BEACH COUNTY, SAID STRIP OF LAND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF SAID LOT 14, THENCE ALONG THE EAST LINE OF SAID LOT 14, SOUTH 08°42'19" WEST, A DISTANCE OF 12.03 FEET TO A POINT ON THE SOUTH LINE OF SAID DRAINAGE EASEMENT, SAID SOUTH LINE BEING 12.00 FEET SOUTH OF, AS MEASURED AT RIGHT ANGLES TO, THE NORTH LINE OF SAID LOT 14; THENCE ALONG SAID SOUTH LINE OF THE DRAINAGE EASEMENT AND PARALLEL TO THE SAID NORTH LINE OF LOT 14, NORTH 85°16'09" WEST, A DISTANCE OF 284.79 FEET TO THE WEST LINE OF SAID DRAINAGE EASEMENT, SAID WEST LINE BEING 12.00 FEET WEST OF, AS MEASURED AT RIGHT ANGLES TO, THE EAST LINE OF AFORESAID LOT 13; THENCE ALONG SAID WEST LINE OF THE DRAINAGE EASEMENT AND PARALLEL TO THE SAID EAST LINE OF LOT 13, NORTH 07°42'56" EAST, A DISTANCE OF 42.38 FEET TO THE NORTH LINE OF SAID LOT 13; THENCE ALONG SAID NORTH LINE OF LOT 13, SOUTH 89°08'27" EAST, A DISTANCE OF 12.09 FEET TO THE NORTHEAST CORNER OF SAID LOT 13; THENCE ALONG AFORESAID EAST LINE OF LOT 13, SOUTH 07°42'56" WEST, A DISTANCE OF 31.18 FEET TO THE NORTHWEST CORNER OF AFORESAID LOT 14; THENCE ALONG THE AFORESAID NORTH LINE OF LOT 14, SOUTH 85°16'09" EAST, A DISTANCE OF 272.98 FEET TO THE POINT OF BEGINNING.

CONTAINING 0.087 ACRES OR 3,788 SQUARE FEET MORE OR LESS.

SURVEYOR'S NOTES

1. THIS DRAWING IS NOT A SURVEY.
2. NO SEARCH OF THE PUBLIC RECORDS HAS BEEN MADE BY THIS OFFICE.
3. THE DESCRIPTION SKETCH AND THE DESCRIPTION TEXT COMPRISE THE COMPLETE LEGAL DESCRIPTION. THE LEGAL DESCRIPTION IS NOT VALID UNLESS BOTH ACCOMPANY EACH OTHER.
4. THIS LEGAL DESCRIPTION IS NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL OR DIGITAL SIGNATURE OF A FLORIDA LICENSED SURVEYOR AND MAPPER EMPLOYED BY LIDBERG LAND SURVEYING, INC.
5. DATE OF LEGAL DESCRIPTION: JUNE 13, 2024

LIDBERG LAND SURVEYING, INC.

Richard J Wilkie
Digitally signed by Richard J Wilkie
 DN: c=US, o=LIDBERG LAND SURVEYING,
 dnQualifier=A01410D0000018AD
 22A80580006A7AD, cn=Richard J Wilkie
 Date: 2024.06.13 11:36:38 -0400'

BY: RICHARD JEROME WILKIE
 PROFESSIONAL SURVEYOR AND MAPPER
 FLORIDA CERTIFICATE NO. 5327

ABBREVIATIONS

- N.E. = NORTHEAST
- N.P.B.C.I.D. = NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
- N.W. = NORTHWEST
- O.R.B. = OFFICIAL RECORD BOOK
- P.B. = PLAT BOOK
- P.O.B. = POINT OF BEGINNING
- PG. = PAGE



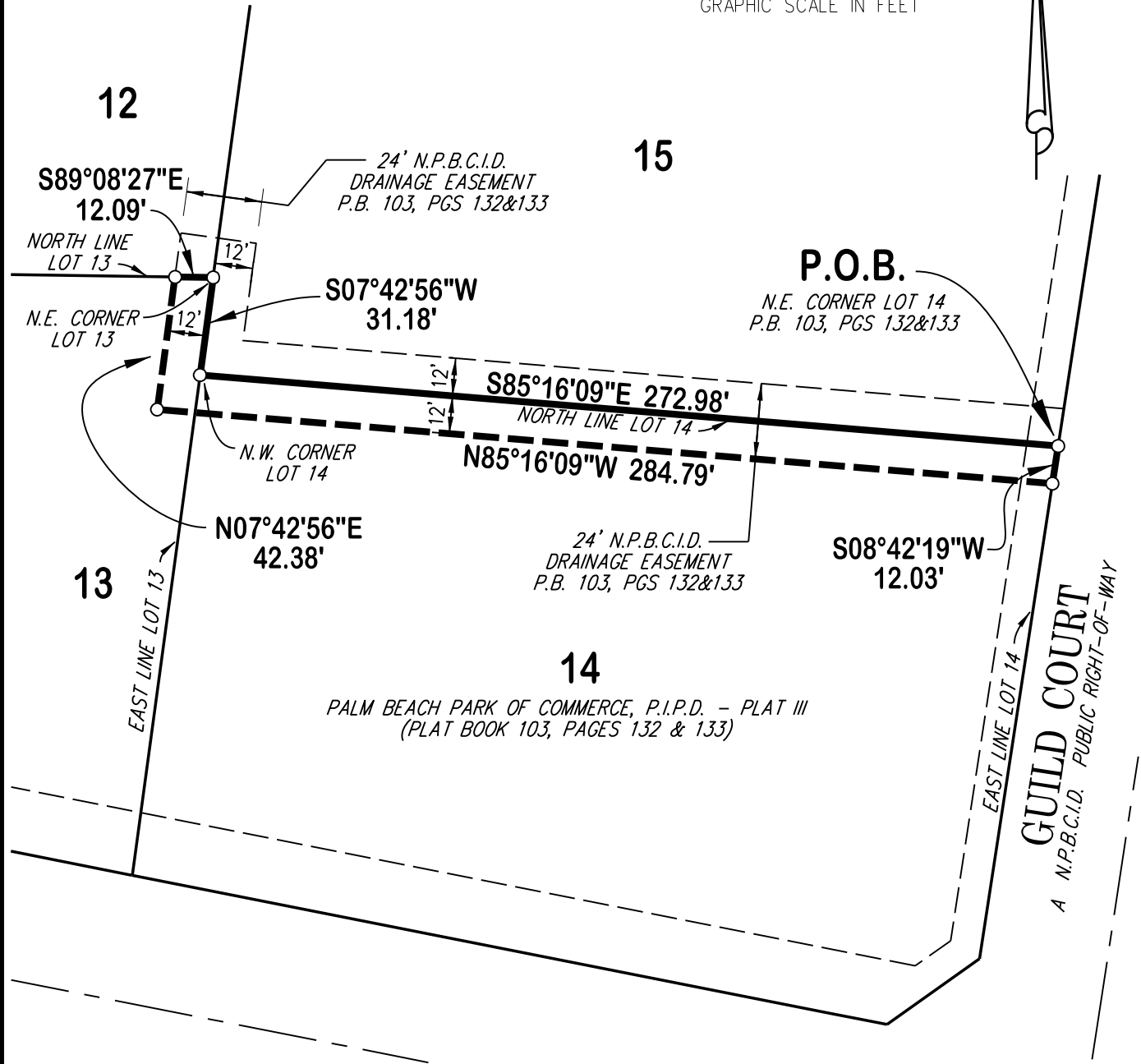
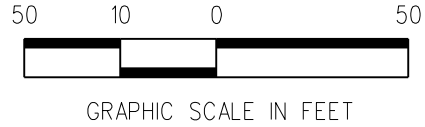
LB4431

675 West Indiantown Road, Suite 200,
 Jupiter, Florida 33458 TEL. 561-746-8454

CAD.	K:\UST \ 184141 \ 103-132 \ 23-098 \ 23-098-410A \ 23-098-410A.DGN		
REF.			
FLD.	—	FB. PG.	JOB 23-098-410A
OFF.	R.J.W.	—	DATE 06/13/2024
CKD.	M.R.	SHEET 1 OF 2	DWG. A23-098

**DESCRIPTION & SKETCH
PREPARED FOR:
AUTO CLUBHOUSE ONE, LLC**

**12' N.P.B.C.I.D
WATER MANAGEMENT EASEMENT**



LIDBERG LAND SURVEYING, INC.

675 West Indiantown Road, Suite 200,
Jupiter, Florida 33458 TEL. 561-746-8454

LB4431

CAD. K:\UST\184141\103-132\23-098\23-098-410A\23-098-410A.DGN		
REF.		
FLD. _	FB. PG.	JOB 23-098-410A
OFF. R.J.W.		DATE 06/13/2024
CKD. M.R.	SHEET 2 OF 2	DWG. A23-098



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: July 24, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No 44- The Bear's Club
Consider Purchase Order No. 24-801 to Flotech Environmental, LLC
Roadway Catch Basin Cleaning

Background

Northern Palm Beach County Improvement District owns and maintains the surface water management system in Unit 44, The Bear's Club. Northern's maintenance program includes cleaning and inspecting roadway catch basins every five years. This activity was planned and budgeted for during this fiscal year. Requests for proposals were sent to three of Northern's contractors and three responses were received. Flotech Environmental, LLC submitted the lowest quote in the amount of \$165,307.50.

Fiscal Impact

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

Recommendation

Northern Staff recommends Board approval of Purchase Order No. 24-801 to Flotech Environmental, LLC in the amount of \$165,307.50 and waiver of the Payment and Performance Bond requirement as stipulated in the Engineering Standards Manual.

BID FORM
Bears Club Cleaning/T.V
Unit # 44

Flotech

Shenandoah

Top Dog

Item	Description	Unit	QTY
1	Clean and TV Street Drainage	44	
2			
3			
4			
5			
6			
7			
8			
9			
10			

Unit Cost	Item Cost
	\$165,307.50
	-
	-
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$165,500.00
	-
	-
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$195,149.50
	-
	-
	-
	-
	-
	-
	-
	-
	-

Total Bid Price

\$165,307.50

\$165,500.00

\$195,149.50



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

24-801

Purchase Order

Vendor :1297

Flotech Environmental, LLC

657 South Drive, Suite 401
Miami, FL 33166
Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 07/09/2024
Required Date 07/19/2024
Prepared By Greg Sale

Workflow ID 07
Status Board 2 Documents
Description Bears Club Street Drainage Cleaning and Video

Change Order 0
Project No
Invoice to Y
follow

Comments : July 2024 board

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	4401	54617	Bears Club Street Drainage Cleaning and Video	165,307.50	165,307.50

Total : \$165,307.50

Approval Information

SUSAN P. SCHEFF	Board - Approved	07/10/2024 9:15 AM
	165,307.50	
CLIFFORD D. BEATTY	Executive Director - Approved	07/10/2024 7:24 AM
	165,307.50	
KATHLEEN E. ROUNDTREE	Finance Director - Approved	07/09/2024 11:24 AM
	165,307.50	
LAURA L. HAM	Budget Manager - Approved	07/09/2024 11:23 AM
	165,307.50	
Kimberly A. Leser	District Engineer - Approved	07/09/2024 11:17 AM
	165,307.50	
KENNITH R. ROUNDTREE	Department Manager - Approved	07/09/2024 10:48 AM
	165,307.50	
Greg Sale	Requester - Submitted	07/09/2024 10:19 AM
	165,307.50	

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

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

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

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



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

EXECUTIVE SUMMARY

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

DATE: July 24, 2024

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

RE: Consider Approval of Payment and Signature Authority

Background

From time-to-time, minor claims involving the District (meaning resolvable for less than \$5,000.00), can be swiftly resolved without litigation or the admission of liability. It is recommended that the Executive Director be given authority to pay up to such sum on behalf of the District and sign such agreements, releases and other documentation recommended by legal counsel representing the District that accomplishes such resolution of a minor claim provided the subject minor claim does not include the Executive Director as a named responsible party. Upon the exercise of said grant of Authority, the Executive Director shall thereupon promptly advise the Board.

Fiscal Impact

Limited to \$5,000.00 or less per occurrence.

Recommendation

Northern Staff and General Counsel recommend the Board of Supervisors approve the Payment and Signature Authority.



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: July 24, 2024

FROM: Katie Roundtree, Director of Finance and Administration

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

RE: Consider Declaration of Surplus Equipment and Acceptance of Insurance Settlement

Background

Section 274.05, Florida Statutes, provides that Northern may offer property it designates as surplus property for donation to other governmental units as defined in §274.01 (1), Florida Statutes, or to a private non-profit agency as defined in §273.01 (3), Florida Statutes. Alternatively, under Section 274.06, Florida Statutes, the property may be disposed of for value to an individual, or alternately if the property is without commercial value, it may be donated, destroyed, or abandoned.

On July 2, 2024, a Chevrolet Silverado truck driven by one of the District's Operations Staff was involved in an accident. The insurance company for the driver who caused the crash has accepted liability for the damages. While Staff was slightly injured, the truck was deemed irreparable and totaled by Northern's insurance carrier. The insurance carrier will take possession of the vehicle and issue a check to Northern for the current value of the truck, less the deductible.

Fiscal Impact

Funds received will be used to purchase a new vehicle.

Recommendation

Northern Staff recommends the Board declare the 2024 Chevrolet Silverado truck as surplus and approve the acceptance of the insurance settlement.

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

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	1,634.69			-	1,634.69
Unit No. 5 - Henry Rolf		-	193,429.30		193,429.30
Unit No. 5A - Vista Center			440.00		440.00
Unit No. 24 - Ironhorse		59,000.00			59,000.00
Unit No. 43 - Mirasol		82,086.69			82,086.69
Unit No. 53 - Arden	746.00				746.00
	2,380.69	141,086.69	193,869.30	-	337,336.68

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 186

JULY 24, 2024

	BOND	LANDOWNER FUNDS	TOTALS
OTHER PROFESSIONALS:			
Caldwell & Pacetti (Legal Services-INV#131598)	<u>551.00</u>	<u>-</u>	551.00
MISCELLANEOUS:			
NPBCID Reimbursement (NPBCID Personnel time & Auditor)	<u>1,083.69</u>		1,083.69
	1,634.69	-	1,634.69

**UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 32
July 24, 2024**

	<u>NOTE PROCEEDS</u>	<u>TOTAL</u>
CONSTRUCTION:		
Johnson-Davis, Inc. (Vista Pkwy South R & R Culvert)	<u>190,179.00</u>	190,179.00
ENGINEERING:		
Mock Roos & Assoc., Inc. (Replace 96" CMP in Vista Ctr)	<u>3,250.30</u>	3,250.30
	<u><u>193,429.30</u></u>	<u><u>193,429.30</u></u>

**UNIT OF DEVELOPMENT NO. 5A
DISBURSEMENT NO. 53
JULY 24, 2024**

	<u>NOTE PROCEEDS</u>	<u>TOTAL</u>
MISCELLANEOUS:		
Reimbursement (NPBCID)		
Keshavarz Inv# 1433-004	<u>440.00</u>	
		440.00
	<u>440.00</u>	<u>440.00</u>

**UNIT OF DEVELOPMENT NO. 24
DISBURSEMENT NO. 7
JULY 24, 2024**

EIPC

TOTAL

CONSTRUCTION:

Palmera Enterprises, LLC

59,000.00

(Outfall Canal ROW Tree & Brush Removal)

PO#24-236

59,000.00

59,000.00

59,000.00

**UNIT OF DEVELOPMENT NO. 43
DISBURSEMENT NO. 96
JULY 24, 2024**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
C. J. Contracting, LLC	<u>82,086.69</u>	
(Boardwalk Renovation Project PO#24-75)		82,086.69
	<u>82,086.69</u>	<u>82,086.69</u>

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 135
JULY 24, 2024**

	<u>BOND</u>	<u>TOTAL</u>
ENGINEERING:		
Michael B. Schorah & Assoc.	<u>50.00</u>	
(P.E. Services for Material & Testing - FINAL)		50.00
 OTHER PROFESSIONALS:		
Caldwell & Pacetti	<u>696.00</u>	
(INV#131783 Legal)		696.00
	<u>746.00</u>	
	-	<u>746.00</u>



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

EXECUTIVE SUMMARY

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

DATE: July 24, 2024

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

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

RE: Unit of Development No. 5A– Vista Center of Palm Beach
Consider Award of Contract to Nu-Pipe, LLC
Purchase Order No. 24-819
Culvert C-007 & C-008 Rehabilitation Project

Background

In accordance with the Plan of Improvements (POI) for Unit 5A, Northern is responsible for the maintenance of the stormwater management system within Vista Center which includes lake to lake interconnects. Operations Staff inspected and identified the need to rehabilitate two interconnect culverts within this system. The District Engineer prepared plans and contract documents for the rehabilitation of the culverts via the cured-in-place pipe (CIPP) method. The project was advertised for public bid on June 9, 2024 and June 16, 2024. Three bids were received on July 10, 2024, and opened publicly at Northern's office. The bids were verified using a spreadsheet and ranged from \$893,835.48 from Nu-Pipe, LLC to \$1,197,500.00 from National Watermain Cleaning Company. The apparent low bidder is Nu-Pipe, LLC with a bid amount of \$893,835.48.

The engineer's opinion of probable cost of \$1,572,050.00 including contingency was higher than the bids received, however the second lowest bid was less than \$31,000.00 more than the lowest bid. Therefore, it is the opinion of Northern's District Engineer that the bid represents the value of the project in the marketplace today.

Based on the verification of provided references and a review of the qualifications presented in the bid package and subject to the bidder's ability to provide the required payment and performance bonds, we recommend that Nu-Pipe, LLC be designated the lowest and best bid for this project.

Fiscal Impact

Funds are available in Unit 5A's allocated portion of the 2023 5A/18/21/29 multi-unit loan.

Recommendation

Northern Staff and the District Engineer recommend Award of Contract for Construction and Purchase Order No. 24-819 to Nu-Pipe, LLC in the amount of \$893,835.48.

PROJECT 639
Unit of Development No. 5A - Vista Center
Culvert C-007 & C-008 Rehabilitation Project
Bid Summary Sheet

	Nu Pipe	Timothy Rose Contracting	National Water Main Cleaning Company
PUBLIC IMPROVEMENTS			
GRAND TOTAL UNIT PRICE BID	\$893,835.48	\$924,525.00	\$1,197,500.00



**Northern Palm Beach County
Improvement District**

Purchase Order

Purchase Order
No.

24-819

Vendor :1299

Nu-Pipe, LLC

P.O. Box 160695
Altamonte Springs, FL 32716-0695
Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 07/15/2024
Required Date 07/25/2024
Prepared By KATHLEEN J. MALONEY-POLLACK
Workflow ID 07
Status Board 2 Documents
Description PRJ 639 Unit 5A Vista Center - Culvert C-007 & C-008 Rehabilitation Project

Change Order 0
Project No 639
Invoice to Y
follow

Comments : This project was advertised for bid on June 9, 2024 and June 16, 2024. This project will be funded with Unit 5A's portion of the 2023 multi-unit loan.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	05A3	56303	PRJ 639 Unit 5A Vista Center - Culvert C-007 & C-008 Rehabilitation Project	893,835.48	893,835.48
Total :					\$893,835.48	

Approval Information

SUSAN P. SCHEFF	Board - Approved	07/16/2024 10:28 AM
CLIFFORD D. BEATTY	Executive Director - Approved	07/16/2024 10:25 AM
LAURA L. HAM	Finance Director - Approved	07/16/2024 10:05 AM
LAURA L. HAM	Budget Manager - Approved	07/16/2024 9:50 AM
Kimberly A. Leser	District Engineer - Approved	07/15/2024 12:21 PM
KENNITH R. ROUNDTREE	Department Manager - Approved	07/15/2024 8:59 AM
KATHLEEN J. MALONEY-POLLACK	Requester - Submitted	07/15/2024 8:56 AM

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

**UNIT OF DEVELOPMENT NO. 9B
REGULAR AGENDA
DISBURSEMENT NO. 217D
JULY 24, 2024**

	<u>EIPC</u>	<u>TOTALS</u>
ENGINEERING:		
WGI, Inc. (Wantman Group)	<u>7,907.50</u>	
(Repair Abacoa Wood Structure PO#23-334)		7,907.50
	<u><u>7,907.50</u></u>	<u><u>7,907.50</u></u>



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

EXECUTIVE SUMMARY

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

DATE: July 24, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 31 - BallenIsles Country Club
Ratification of Purchase Order Nos. 24-789 and 24-828 to Ferreira Construction Company
Emergency Sinkhole/Culvert Repair

Background

Northern Palm Beach County Improvement District owns and maintains the surface water management system in Unit 31, BallenIsles Country Club. On June 13, 2024, Staff was notified of a sinkhole at 55 Somerset Lane. Staff responded, and it was determined that a Seacoast Utilities water main had ruptured and caused damage to Northern's 48" corrugated metal pipe (CMP), creating the observed sinkhole. Based on the nature and associated damage to Northern's pipe, it was determined that the most expedient method of repair would be for Northern to engage one of our general service contractors to facilitate the emergency repair work.

Ferreira Construction was consulted and, after detailed investigation and discussions with Northern Staff, it was determined the best repair method would be to replace the entire 250 feet of 48" pipe with high-density polyethylene (HDPE) pipe of the same diameter. Ferreira Construction submitted a proposal of \$203,085.00 (Purchase Order No. 24-789) to make the emergency repairs. Ferreira Construction has performed similar work in the past for Northern and is very well qualified to provide the emergency repair services.

Upon mobilization to the site and commencement of the repair work, it was determined that additional services would be required in the amount of \$34,571.59, which are identified in Purchase Order No. 24-828.

Under Northern's Purchasing Policy, the Executive Director and/or the District Engineer in his absence, may authorize the work prior to Board approval if it is an emergency situation. Accordingly, these Purchase Orders are being brought to the Board for ratification.

Fiscal Impact

Reserve funds are available to cover the expense of this repair. Northern Staff will submit the cost of repairs to Seacoast's insurance company to seek reimbursement for the cost of the repairs to Northern's pipe.

Recommendation

Northern Staff recommends Board ratification of the referenced Purchase Order No. 24-789 in the amount of \$203,085.00 and Purchase Order No. 24-828 in the amount of \$34,571.59 to Ferreira Construction.



June 27th, 2024

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

Attn: Mr. Greg Sale

Project: Unit 31 Bellenisles 48" Drainage
 Pipe Replacement
 Project #: 4417
 Page 1 of 3

PROPOSAL

Ferreira Construction Southern Division Co., Inc. is pleased to provide this proposal for the above-referenced project. We will provide all labor, material, equipment and supervision to construct the following scope of work.

<u>Item</u>	<u>Description</u>	<u>Unit</u>	<u>Quantity</u>	<u>Unit Price</u>	<u>Total</u>
1.	Mobilization	LS	1	\$4,155.00	\$4,155.00
2.	Dewatering	LS	1	\$44,085.00	\$44,085.00
3.	Demolition	LS	1	\$8,030.00	\$8,030.00
4.	Drainage	LS	1	\$115,820.00	\$115,820.00
5.	Finish Grade	LS	1	\$2,000.00	\$2,000.00
6.	Sheet Pile Removal	LS	1	\$7,160.00	\$7,160.00
7.	Sidewalk Repair	LS	1	\$6,235.00	\$6,235.00
8.	General Conditions	LS	1	\$15,600.00	\$15,600.00
9.				Total:	\$203,085.00

This proposal is based on conversations with the Client, as well as a site visit and pictures. In accepting this proposal, the Client agrees to the attached exclusions and clarifications, and they are to become part of the contract documents unless specifically agreed to in writing by this Contractor.

This proposal becomes a letter of intent to enter into a contract when executed by authorized representatives of both parties and subject to the conditions noted herein.

Project: Unit 31 Bellenisles 48" Drainage
Pipe Replacement
Project #: 4417
Page 2 of 3

Proposed Scope of Work:

- Remove existing drainage pipe
- Replace existing drainage pipe with corrugated HP pipe and connect to existing storm structure
- Shore and protect utilities
- Grade dirt back to existing condition

Exclusions:

- Engineering, surveys, layout, as-builts and testing of any type unless specifically noted otherwise.
- All fees, including permit fees, unless specifically noted otherwise.
- Removal, relocation and/or replacement of existing utilities both public and private.
- Removal, disposal, and replacement of unsuitable or contaminated soils.
- Removal and disposal of buried debris not known, or reasonably anticipated, at time of proposal.
- Disconnection, capping and reconnection of electric or water services.
- Any landscaping to be done by others.
- Any item not specifically included is excluded.
-

Clarifications:

- All construction to be by normal means, methods and equipment typical to the type of construction included in this proposal. Any extraordinary means required will be at an additional cost. This includes pre-drilling for piles, including sheet piling, unless specifically noted otherwise.
- Permit fees to be invoiced at additional cost.
- Any additional work outside the base contract will commence only after a change order has been agreed to in writing by both parties.
- This proposal is good for thirty (30) days and can be extended for an additional period at the sole discretion of Ferreira Construction Southern Division Co., Inc. If, between the date of this proposal and the time of contract execution, the price of materials significantly increases, through no fault of this Contractor, the price of materials may be equitably adjusted by an amount reasonably necessary to cover any such significant material price increase. An increase shall be considered significant when it increases 5% or greater.

Project: Unit 31 Bellenisles 48" Drainage
Pipe Replacement
Project #:4417
Page 3 of 3

Ferreira Construction Southern Division Co., Inc.

NPBCID Representative

Signature

Signature

Michael Ciabattari

Printed Name and Title

Printed Name and Title

6-27-24

Date

Date



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

24-789

Purchase Order

Vendor :627

Ferreira Construction Company

Attn: Accounts Payable
13000 SE Flora Avenue
Hobe Sound, FL 33455

Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 07/01/2024
Required Date 07/11/2024
Prepared By Greg Sale

Workflow ID 07
Status Board 2 Documents
Description Emergency Sinkhole and Pipe Repair after Seacoast Water Main Break

Change Order 0

Project No
Invoice to Y
follow

Comments : I have been told to keep it under culverts 54613. This will put me over and into reserves, understanding that we will be going after Seacoast for the cost. Ratify at July 2024 board due to emergency work policy

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	3101	54613	Emergency Sinkhole and Pipe Repair after Seacoast Water Main Break	203,085.00	203,085.00
Total :					\$203,085.00	

Approval Information

SUSAN P. SCHEFF	Board - Approved	07/09/2024 11:03 AM
CLIFFORD D. BEATTY	Executive Director - Approved	07/03/2024 2:10 PM
KATHLEEN E. ROUNDTREE	Finance Director - Approved	07/02/2024 4:43 PM
LAURA L. HAM	Budget Manager - Approved	07/01/2024 4:23 PM
Kimberly A. Leser	District Engineer - Approved	07/01/2024 3:06 PM
KENNITH R. ROUNDTREE	Department Manager - Approved	07/01/2024 7:43 AM
Greg Sale	Requester - Submitted	07/01/2024 7:23 AM
Greg Sale	Requester - Submitted	07/01/2024 7:03 AM

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



**Northern Palm Beach County
Improvement District
Purchase Order**

Purchase Order
No.

24-828

Vendor :627

Ferreira Construction Company

Attn: Accounts Payable
13000 SE Flora Avenue
Hobe Sound, FL 33455

Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 07/16/2024
Required Date 07/26/2024
Prepared By Greg Sale

Workflow ID 07
Status Board 2 Documents
Description Emergency T&M work performed on Seacoast water main break

Change Order 0

Project No
Invoice to Y
follow

Comments : Please see attached material for daily break down of cost. Funds will need to be pulled from emergency reserves. Please be advised: On Back-up Daily Labor Hours are for entire crew not just individual listed. 20% mark-up added to Actual Labor and Equipment Cost Sheet to account for Emergency Services. \$28,809.66 X 20% = \$34,571.59

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	3101	54613	Emergency T&M work performed on Seacoast water main break	34,571.59	34,571.59

Total : \$34,571.59

Approval Information

SUSAN P. SCHEFF Board - Approved 34,571.59 07/16/2024 4:07 PM
 CLIFFORD D. BEATTY Executive Director - Approved 34,571.59 07/16/2024 4:02 PM
 LAURA L. HAM Finance Director - Approved 34,571.59 07/16/2024 3:48 PM
 LAURA L. HAM Budget Manager - Approved 34,571.59 07/16/2024 3:47 PM
 Kimberly A. Leser District Engineer - Approved 34,571.59 07/16/2024 3:44 PM
 CLIFFORD D. BEATTY Department Manager - Approved 34,571.59 07/16/2024 2:29 PM
 Greg Sale Requester - Submitted 34,571.59 07/16/2024 2:14 PM

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

**UNIT OF DEVELOPMENT NO. 43
REGULAR AGENDA
DISBURSEMENT NO. 217B
JULY 24, 2024**

	<u>EIPC</u>	<u>TOTALS</u>
ENGINEERING:		
WGI, Inc. (Wantman Group)		
(Boardwalk Repairs PO#23-48)	<u>6,713.25</u>	6,713.25
	<u>6,713.25</u>	<u>6,713.25</u>



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

EXECUTIVE SUMMARY

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

DATE: July 24, 2024

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

RE: Proposed Unit of Development No. 54 – Artistry Lakes
Consider Formation of Unit

Background

Kolter Homes is under contract to purchase four contiguous parcels of property located next to SR 80 (Southern Boulevard), and just east of the Arden Community. Representatives of Kolter Homes met with Northern Staff on January 24, 2024, to discuss the potential development of a new Unit of Development and Plan of Improvements for their project. They intend to develop the property into a single family/multi-family development that will include workforce housing. The development consists of 446 acres with 480 single family units and 54 townhome units as well as commercial and recreational uses. The District Engineer has reviewed the legal description and confirms that the property is within Northern's jurisdictional boundaries. Attached is the required Petition to Form a Unit of Development.

Fiscal Impact

A \$2,500.00 deposit for Unit Formation is required.

Recommendation

Northern Staff recommends the Board of Supervisors approve the Petition to form a new Unit of Development No. 54, Artistry Lakes.

**PETITION TO NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
FOR FORMATION OF A UNIT OF DEVELOPMENT**

The undersigned (collectively, the "Applicant") hereby requests that Northern Palm Beach County Improvement District (the "District") form a Unit of Development for the hereafter described real property, and in furtherance thereof the Applicant does acknowledge or affirm as follows:

1. The Applicant is the fee simple title owner of the real property described in attached Exhibit "A" (the "Property), or (if Applicant is an agent) has been duly authorized by the fee simple title owner(s) of the Property to submit this Petition for or on his/her/their/its behalf.
2. Attached hereto is a check payable to the District in the amount of \$2,500.00, which is being provided as a deposit in order to assist the District in defraying those costs and expenses (including legal, administrative, engineering and legal advertisements) as may be incurred by the District in initiating proceedings for formation of the requested Unit of Development for the Property.
3. The Applicant is aware that this petition to the District to form a Unit of Development will be subject to a Public Hearing, public comment and consideration by the District's Board of Supervisors at one or more public meetings.
4. The Applicant acknowledges that, if this petition to form a Unit of Development for the Property is approved, the Applicant may be asked to enter into one or more agreements with the District prior to any consideration by the District of the preparation of a Plan of Improvements for the implementation and/or maintenance of public improvements for the Unit of Development.
5. The Applicant acknowledges that the District's creation of the requested Unit of Development and subsequent preparation and implementation of a Plan of Improvements for the Unit shall be subject to the provisions of the District's enabling legislation, the Laws of Florida, a Developer's Agreement, and the Applicant's representations as contained herein.

[Signature Pages Follow]

IN WITNESS WHEREOF, the Applicant has executed this petition this 12th day of June, 2024.

Lornco Farms LLC, a Florida limited liability company
Name of Applicant

Address: 631 U.S. Highway One, Suite 409
North Palm Beach, FL 33408

By: 
Signature of Authorized Representative

Telephone: (561) 653-1104

Donald Stevenson
Print or Type Name

Facsimile: ()

Manager
Title

E-Mail: ds@usrex.com

(Corporate Seal)
(if applicable)

IN WITNESS WHEREOF, the Applicant has executed this petition this 12th day of
June 2024,

Robin Fleming
Name of Applicant
By: [Signature]
Signature of Authorized Representative
Robin Fleming
Print or Type Name
NA
Title

Address: 12490 Sunnydale Dr
Wellesley Hills MA 02458

Telephone: 617 301-1078

Facsimile: () _____

E-Mail: robross.fleming@gmail.com

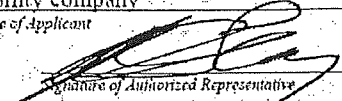
(Corporate Seal)
(if applicable)

ACTIVE:21078870.2

IN WITNESS WHEREOF, the Applicant has executed this petition this 12th day of
June 2024.

Fleming Properties, LLC, a Colorado limited
liability company
Name of Applicant

By:


Signature of Authorized Representative

John C. Fleming
Print or Type Name
Managing Member
Title

(Corporate Seal)
(if applicable)

Address:

P.O. Box 548
Pompano Beach
FL 33061

Telephone:

(970) 393-5000

Facsimile:

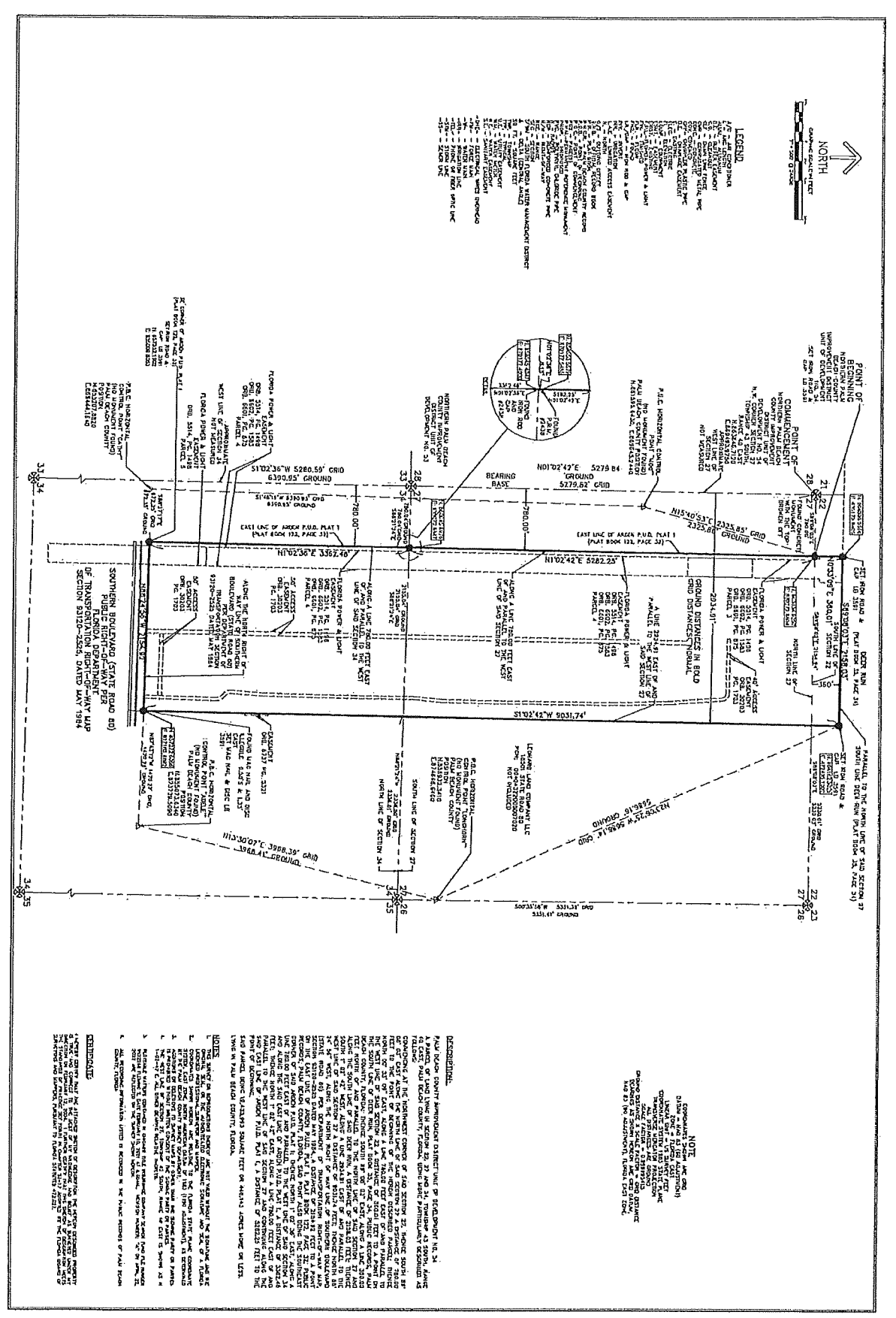
()

E-Mail:

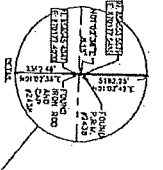
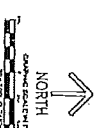
chris@jcflaming.com

EXHIBIT "A"
LEGAL DESCRIPTION AND SKETCH OF THE REAL PROPERTY
(SIGNED & SEALED)

ACTIVE:21078870.2



LEGEND
 1/2" = 1' SCALE
 - - - - - PROPOSED IMPROVEMENTS
 --- --- --- EXISTING IMPROVEMENTS
 PROPERTY LINES
 EASEMENTS
 RIGHTS-OF-WAY
 CURB AND GUTTER
 SIDEWALK
 BIKEWAY
 TRUNK AND MANHOLE
 UTILITY
 TREE
 PLANT
 LIGHT
 SIGN
 FENCE
 WALL
 CONCRET
 ASPHALT
 GRAVEL
 SAND
 SOIL



POINT OF BEGINNING

POINT OF COMMENCEMENT

SECTION 22

SECTION 27

SECTION 31

SECTION 34

NOTES:
 1. THIS MAP IS A PRELIMINARY PLAN AND IS SUBJECT TO THE APPROVAL OF THE BOARD OF PLANNING AND ZONING OF THE COUNTY OF PALM BEACH.
 2. THE PLANNING BOARD HAS REVIEWED THIS MAP AND HAS FOUND IT TO BE IN ACCORDANCE WITH THE ZONING ORDINANCES OF THE COUNTY OF PALM BEACH.
 3. THE PLANNING BOARD HAS FOUND THAT THIS MAP IS IN ACCORDANCE WITH THE ZONING ORDINANCES OF THE COUNTY OF PALM BEACH.
 4. THE PLANNING BOARD HAS FOUND THAT THIS MAP IS IN ACCORDANCE WITH THE ZONING ORDINANCES OF THE COUNTY OF PALM BEACH.
 5. THE PLANNING BOARD HAS FOUND THAT THIS MAP IS IN ACCORDANCE WITH THE ZONING ORDINANCES OF THE COUNTY OF PALM BEACH.
 6. THE PLANNING BOARD HAS FOUND THAT THIS MAP IS IN ACCORDANCE WITH THE ZONING ORDINANCES OF THE COUNTY OF PALM BEACH.

DATE 7/19/2011
 DRAWN BY
 CHECKED BY

**NORTHERN PALM BEACH COUNTY
 IMPROVEMENT DISTRICT
 UNIT OF DEVELOPMENT NO. 54**

CAULFIELD & WHEELER, INC.
 CIVIL ENGINEERING - LAND PLANNING
 LANDSCAPE ARCHITECTURE - SURVEYING
 1011 S. COUNTY ROAD 304
 BOCA RATON, FLORIDA 33434
 PHONE (561) 992-1991

REVISIONS

NO.	DATE	BY

SCALE 1" = 52.5'

SHEET NO. 1 OF 1 SHEETS

DESCRIPTION:

PALM BEACH COUNTY IMPROVEMENT DISTRICT UNIT OF DEVELOPMENT NO. 54

A PARCEL OF LAND LYING IN SECTION 22, 27 AND 34, TOWNSHIP 43 SOUTH, RANGE 40 EAST, PALM BEACH COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID SECTION 27, THENCE SOUTH 89° 08' 03" EAST ALONG THE NORTH LINE OF SAID SECTION 27 A DISTANCE OF 780.00 FEET TO THE POINT OF BEGINNING OF THE HEREIN DESCRIBED PARCEL; THENCE NORTH 00° 33' 09" EAST, ALONG A LINE 780.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF SAID SECTION 22 A DISTANCE OF 360.01 FEET TO A POINT ON THE SOUTH LINE OF DEER RUN, PLAT BOOK 35, PAGE 34, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA; THENCE SOUTH 89° 08' 03" EAST, ALONG A LINE 360.00 FEET NORTH OF AND PARALLEL TO THE NORTH LINE OF SAID SECTION 27 AND ALONG THE SOUTH LINE OF SAID DEER RUN, A DISTANCE OF 2158.03 FEET; THENCE SOUTH 1° 02' 42" WEST, ALONG A LINE 2934.91 EAST OF AND PARALLEL TO THE WEST LINE OF SAID SECTION 27 A DISTANCE OF 9031.74 FEET; THENCE NORTH 88° 24' 56" WEST, ALONG THE NORTH RIGHT OF WAY LINE OF SOUTHERN BOULEVARD (STATE ROAD 80) PER DEPARTMENT OF TRANSPORTATION RIGHT-OF-WAY MAP, SECTION 93120-2525 DATED MAY 1984, A DISTANCE OF 2154.92 FEET TO A POINT ON THE EAST LINE OF ARDEN P.U.D. PLAT 1, PLAT BOOK 122, PAGE 32, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA, SAID POINT ALSO BEING THE SOUTHEAST CORNER OF SAID ARDEN P.U.D. PLAT 1; THENCE NORTH 1° 02' 36" EAST, ALONG A LINE 780.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF SAID SECTION 34 AND ALONG THE SAID EAST LINE OF ARDEN P.U.D. PLAT 1, A DISTANCE OF 3362.46 FEET; THENCE NORTH 1° 02' 42" EAST, ALONG A LINE 780.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF SAID SECTION 27 AND CONTINUING ALONG THE SAID EAST LINE OF ARDEN P.U.D. PLAT 1, A DISTANCE OF 5282.25 FEET TO THE POINT OF BEGINNING.

SAID PARCEL BEING 19,433,993 SQUARE FEET OR 446.143 ACRES MORE OR LESS.


LYING IN PALM BEACH COUNTY, FLORIDA.

CERTIFICATE:

I HEREBY CERTIFY THAT THE ATTACHED DESCRIPTION OF THE HEREON DESCRIBED PROPERTY IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF AS PREPARED UNDER MY DIRECTION ON FEBRUARY 12, 2024. I FURTHER CERTIFY THAT THIS DESCRIPTION MEETS THE STANDARDS OF PRACTICE SET FORTH IN RULE 5J-17, FLORIDA ADMINISTRATIVE CODE, ADOPTED BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS PURSUANT TO FLORIDA STATUTES CHAPTER 472.027.

THIS IS NOT A SURVEY

SHEET 1 OF 1



CAULFIELD & WHEELER, INC.
 CIVIL ENGINEERING - LAND PLANNING
 LANDSCAPE ARCHITECTURE - SURVEYING
 7900 GLADES ROAD-SUITE 100
 BOCA RATON, FLORIDA 33433
 PHONE (561)-392-1991 / FAX (561)-750-1452

DAVID P. LINDLEY
 REGISTERED LAND
 SURVEYOR NO. 5005
 STATE OF FLORIDA
 L.B. 3591

DATE	02-12-2024
DRAWN BY	DD
F.B./ PG.	N/A
SCALE	N/A
JOB NO.	09256

NORTHERN PALM BEACH COUNTY
 IMPROVEMENT DISTRICT UNIT OF
 DEVELOPMENT NO. 54

RESOLUTION NO. 2024-03
DESIGNATING NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
UNIT OF DEVELOPMENT NO. 54

WHEREAS, in excess of 51% of the fee title landowners of the hereinafter described real property (the "Real Property") have submitted a written request to the Board of Supervisors of Northern Palm Beach County Improvement District requesting the Board to designate the Real Property as a Northern Unit of Development pursuant to the provisions of Chapter 2000-467, Laws of Florida, as amended and supplemented; and

WHEREAS, the Real Property lies within the jurisdictional boundaries of Northern Palm Beach County Improvement District; and

WHEREAS, the Board of Supervisors of Northern Palm Beach County Improvement District finds that the Real Property is suitable for designation as a Unit of Development over which the District may exercise some or all of those powers granted to it under Chapter 298, Florida Statutes and Chapter 2000-467, Laws of Florida, as amended and supplemented, (together the "Act").

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Northern Palm Beach County Improvement District as follows:

1. The Real Property described in attached Exhibit "A" is hereby designated as Northern Palm Beach County Improvement District, Unit of Development No. 54 for the purpose of Northern's exercise of its powers in accordance with and as authorized under and pursuant to the Act for the benefit of the Real Property within this Unit of Development.

2. The Board of Supervisors finds and does hereby designate that the location, area and boundaries of Unit of Development No. 54 shall be as described in attached Exhibit "A".

3. That all resolutions or parts of resolutions in conflict herewith are hereby repealed.
4. This Resolution shall take effect immediately upon its adoption.

THIS RESOLUTION WAS PASSED AND ADOPTED THIS 24TH DAY OF JULY, 2024.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____
Print: _____
Title: _____

ATTEST: _____
Assistant Secretary

EXHIBIT "A"

DESCRIPTION:

PALM BEACH COUNTY IMPROVEMENT DISTRICT UNIT OF DEVELOPMENT NO. 54

A PARCEL OF LAND LYING IN SECTION 22, 27 AND 34, TOWNSHIP 43 SOUTH, RANGE 40 EAST, PALM BEACH COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID SECTION 27, THENCE SOUTH 89° 08' 03" EAST ALONG THE NORTH LINE OF SAID SECTION 27 A DISTANCE OF 780.00 FEET TO THE POINT OF BEGINNING OF THE HEREIN DESCRIBED PARCEL; THENCE NORTH 00° 33' 09" EAST, ALONG A LINE 780.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF SAID SECTION 22 A DISTANCE OF 360.01 FEET TO A POINT ON THE SOUTH LINE OF DEER RUN, PLAT BOOK 35, PAGE 34, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA; THENCE SOUTH 89° 08' 03" EAST, ALONG A LINE 360.00 FEET NORTH OF AND PARALLEL TO THE NORTH LINE OF SAID SECTION 27 AND ALONG THE SOUTH LINE OF SAID DEER RUN, A DISTANCE OF 2158.03 FEET; THENCE SOUTH 1° 02' 42" WEST, ALONG A LINE 2934.91 EAST OF AND PARALLEL TO THE WEST LINE OF SAID SECTION 27 A DISTANCE OF 9031.74 FEET; THENCE NORTH 88° 24' 56" WEST, ALONG THE NORTH RIGHT OF WAY LINE OF SOUTHERN BOULEVARD (STATE ROAD 80) PER DEPARTMENT OF TRANSPORTATION RIGHT-OF-WAY MAP, SECTION 93120-2525 DATED MAY 1984, A DISTANCE OF 2154.92 FEET TO A POINT ON THE EAST LINE OF ARDEN P.U.D. PLAT 1, PLAT BOOK 122, PAGE 32, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA, SAID POINT ALSO BEING THE SOUTHEAST CORNER OF SAID ARDEN P.U.D. PLAT 1; THENCE NORTH 1° 02' 36" EAST, ALONG A LINE 780.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF SAID SECTION 34 AND ALONG THE SAID EAST LINE OF ARDEN P.U.D. PLAT 1, A DISTANCE OF 3362.46 FEET; THENCE NORTH 1° 02' 42" EAST, ALONG A LINE 780.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF SAID SECTION 27 AND CONTINUING ALONG THE SAID EAST LINE OF ARDEN P.U.D. PLAT 1, A DISTANCE OF 5282.25 FEET TO THE POINT OF BEGINNING.

SAID PARCEL BEING 19,433,993 SQUARE FEET OR 446.143 ACRES MORE OR LESS.

LYING IN PALM BEACH COUNTY, FLORIDA.

CERTIFICATE:

I HEREBY CERTIFY THAT THE ATTACHED DESCRIPTION OF THE HEREON DESCRIBED PROPERTY IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF AS PREPARED UNDER MY DIRECTION ON FEBRUARY 12, 2024. I FURTHER CERTIFY THAT THIS DESCRIPTION MEETS THE STANDARDS OF PRACTICE SET FORTH IN RULE 5J-17, FLORIDA ADMINISTRATIVE CODE, ADOPTED BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS PURSUANT TO FLORIDA STATUTES CHAPTER 472.027.

THIS IS NOT A SURVEY

SHEET 1 OF 1



CAULFIELD & WHEELER, INC.

CIVIL ENGINEERING - LAND PLANNING
LANDSCAPE ARCHITECTURE - SURVEYING
7900 GLADES ROAD-SUITE 100
BOCA RATON, FLORIDA 33433
PHONE (561)-392-1991 / FAX (561)-750-1452

DAVID P. LINDLEY
REGISTERED LAND
SURVEYOR NO. 5005
STATE OF FLORIDA
L.B. 3591

DATE 02-12-2024

DRAWN BY DD

F.B./ PG. N/A

SCALE N/A

JOB NO. 09256

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT UNIT OF
DEVELOPMENT NO. 54



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: July 24, 2024

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: General
Consider Agreement for Legal Services – Torcivia, Donlon, et al.

Background

Northern entered into an Agreement for Legal Services with Torcivia, Donlon, et al. in May 2009. The firm provides personnel legal services to the District and Ms. Lara Donlon is the attorney assigned to the District. Fees for their services have remained the same since the contract was approved in 2009. They have requested an increase to \$290/ hour for attorneys from the previous rate of \$225/hour and \$125/ hour for paralegals from the previous rate of \$95/hour as of October 1, 2024. The fees would increase by 3% each year, commencing October 1, 2025.

Fiscal Impact

This expense is included in the proposed Fiscal Year 2024/2025 Budget.

Recommendation

Northern Staff recommends the Board approve the Agreement for Legal Services with Torcivia, Donlon, et al.

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
AGREEMENT FOR LEGAL SERVICES**

This Agreement for Legal Services (“Agreement”) is made as of the ____ day of _____, 2024, by and between **NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT** (“District”), an independent special district, whose mailing address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 and **TORCIVIA, DONLON, GODDEAU & RUBIN, P.A.** (“Law Firm”), whose primary address is 701 Northpoint Parkway, Ste. 209, West Palm Beach, FL 33407.

RECITALS

WHEREAS, the District is an independent special district of the State of Florida and operates according to the provisions of Chapter 2000-467, Laws of Florida, as amended, and applicable provisions of Chapter 298 of Florida Statutes and other Laws (together herein referred to as the “Act”); and

WHEREAS, the District entered into an agreement with the Law Firm on May 27, 2009; and

WHEREAS, the District intends to continue having the Law Firm provide legal services relating to employment law and related matters; and

WHEREAS, the Law Firm hereby agrees to provide employment law and related legal services on behalf of the District pursuant to the terms of this Agreement.

NOW THEREFORE, the District and the Law Firm, for and in consideration of the mutual covenants and understandings contained herein, the sufficiency of which is acknowledged, do hereby agree as follows:

SECTION 1 – SCOPE OF SERVICES, FEES AND TERM

1.1 The District engages the Law Firm to provide legal representation to the District in the area of employment law and related matters. Specifically, the District engages the Law Firm to provide legal services for an hourly fee of \$290.00 for attorneys and \$125.00/hour for paralegals. Said fee shall be increased by three percent (3%) each October 1, commencing October 1, 2025.

1.2 The legal services to be provided under this Agreement are as requested and assigned by the District. The parties reserve the right to expand the scope of this Agreement for legal services on an as-needed basis by written amendment.

1.3 This Agreement shall commence on October 1, 2024 and continue until terminated by either party ‘without cause’ following ninety (90) calendar days advance written notice or ‘for cause’ following thirty (30) calendar days advance written notice. Termination of this Agreement shall not affect any rights, obligations, and liabilities of the parties arising out of transactions which occurred prior to termination.

SECTION 2 – REMEDIES

2.1 This Agreement shall be governed by the laws of the State of Florida. Any and all legal action necessary to enforce the Agreement will be held in Palm Beach County, Florida. No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by statute or otherwise.

SECTION 3 – WAIVER OF JURY TRIAL AND ENFORCEMENT COSTS

3.1 WAIVER OF JURY TRIAL. TO ENCOURAGE PROMPT AND EQUITABLE RESOLUTION OF ANY LITIGATION, EACH PARTY HEREBY WAIVES ITS RIGHTS TO A TRIAL BY JURY IN ANY LITIGATION RELATED TO THIS AGREEMENT.

3.2 If any legal action or other proceeding is brought for the enforcement of the Agreement, or because of an alleged dispute, breach, default or misrepresentation in connection with any provisions of the Agreement, the parties agree that each party shall be responsible for its own attorney's fees.

SECTION 4 - AUTHORITY TO PRACTICE

4.1 The Law Firm hereby represents and warrants that it has and will continue to maintain all licenses and approvals required to conduct its business, and that it will at all times conduct its business activities in a reputable manner and in accordance with applicable law. Proof of such licenses and approvals shall be submitted to the District upon request.

SECTION 5 – SEVERABILITY

5.1 If any term or provision of the Agreement, or the application thereof to any person or circumstances shall, to any extent, be held invalid or unenforceable, to remainder of the Agreement, or the application of such terms or provision, to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected, and every other term and provision of the Agreement shall be deemed valid and enforceable to the extent permitted by law.

SECTION 6 - PUBLIC ENTITY CRIMES, SCRUTINIZED COMPANIES, AND E-VERIFY

6.1 As provided in Sections 287.132-133, Florida Statutes, as amended from time to time, by entering into the Agreement, Law Firm certifies that it, its affiliates, suppliers, subcontractors and any other contractors who will perform hereunder, have not been placed on the convicted vendor list maintained by the State of Florida Department of Management Services within the thirty-six (36) months immediately preceding the date hereof.

6.2 As provided in Section 287.135, Florida Statutes, as amended from time to time, by entering into this Agreement, the Law Firm certifies that it is not participating in a boycott of Israel. The District and the Law Firm agree that the District will have the right to terminate this Agreement if the Law Firm is found to have been placed on the Scrutinized Companies that Boycott Israel List or is engaged in a boycott of Israel.

6.3 The Law Firm shall continue to comply with Section 448.095, Florida Statutes (E-Verify). Failure to comply will result in the immediate termination of this Agreement and the Law Firm being liable for any additional costs incurred by the District as a result of the termination for failure to comply.

SECTION 7 - ENTIRETY OF CONTRACTUAL AGREEMENT

7.1 The District and Law Firm agree that this Agreement sets forth the entire contract between the parties, and that there are no promises or understandings other than those stated herein. None of the provisions, terms and conditions contained in this Agreement may be added to, modified, superseded or otherwise altered, except by written instrument executed by the parties hereto.

SECTION 8 – WAIVER

8.1 Failure of either party to enforce or exercise any right(s) under the Agreement shall not be deemed a waiver of either party's right to enforce or exercise said right(s) at any time thereafter.

SECTION 9 – COMPLIANCE

9.1 Each of the parties agrees to perform its obligations under the Agreement in conformance with all laws, regulations and administrative instructions that relate to the parties' performance of the Agreement. In the event that either party becomes aware of a possible violation of law, regulation or administrative instruction that might affect the validity or legality of the services provided under the Agreement, such party shall immediately notify the other party and the parties shall agree on appropriate corrective action. In the event either party becomes aware that any investigation or proceeding has been initiated with respect to any of the services provided hereunder, such party shall immediately notify the other party.

SECTION 10 – EFFECTIVENESS

10.1 This Agreement shall not become effective until approved by the District. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and will become effective and binding upon the parties as of the effective date at such time as all the signatories hereto have signed a counterpart of this Agreement. This Agreement may be signed electronically by either or both parties and may be sent to the other party via email. An electronically signed version of this Agreement shall be the same as an original.

SECTION 11 – INDEPENDENT CONTRACTOR

11.1 No relationship of employer or employee is created by this Agreement, it being understood that Law Firm will act hereunder as an independent contractor and none of the Law Firm's officers, directors, employees, independent contractors, representatives or agents performing services for Law Firm pursuant to this Agreement shall have any independent claim against the District for compensation of any kind under this Agreement. The relationship between the District and Law Firm is that of independent contractors, and neither shall be considered a joint venturer, partner, employee, agent, representative or other relationship of the other for any purpose expressly or by implication.

SECTION 12 – INVOICING AND REIMBURSABLE EXPENSES

12.1 The Law Firm shall render monthly invoices to the District on or about the tenth of each month for services that have been rendered in conformity with this Agreement in the previous month. Invoices will normally be paid within thirty (30) days following the District's receipt of the Law Firm's invoice.

12.2 All invoices must be submitted to Northern Palm Beach County Improvement District, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, on a monthly basis for payment. Invoices will be submitted electronically to an email address provided by the District. Invoices will be itemized to specifically and concisely identify each task performed and should reflect the actual time spent on each task, using 1/10 of an hour increments. Each task must be billed separately and each billing entry must be sufficiently descriptive so that it can be determined exactly what professional service was provided and the appropriateness of the related time charge can be assessed. Additionally, the personnel who perform each task must be specified together with their hourly rate. Any other type of billing or timekeeping, which allows compensation for time not actually spent by the Law Firm, is not permitted by the District.

12.4 The District will reimburse the Law Firm for reasonable out-of-pocket expenses, including, but not limited to, filing fees, recording costs, travel expenses (at one-half the hourly rate plus mileage at the then current IRS rate), delivery charges, long distance telephone charges, photocopies (\$0.25 per page), postage charges, court reporting fees and similar expenses.

12.5 The District will not be responsible for the cost of any computerized legal research service that the Law Firm receives on a fixed or “flat fee” basis. Any payment of computerized research outside of Law Firm’s plan must be discussed with the Executive Director and District Attorney and approved in advance.

SECTION 13 – PROFESSIONAL LIABILITY INSURANCE

13.1 Law Firm shall maintain Professional Liability insurance in an aggregate amount of no less than \$1,000,000 with a deductible of no more than \$25,000. Proof of insurance shall be provided annually to the District upon renewal or replacement.

SECTION 14 – PUBLIC RECORDS

14.1 The Law Firm shall comply with Florida’s Public Records Act, Chapter 119, Florida Statutes, and, if determined to be acting on behalf of the District as provided under section 119.011(2), Florida Statutes, specifically agrees to:

Keep and maintain Public Records required by the District to perform the services provided for in this Agreement, plus:

A. Upon request from the District's Custodian of Public Records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.

B. Ensure that Public Records that are exempt or confidential and exempt from Public Records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if it does not transfer the records to the District.

C. Upon completion of the Agreement, transfer at no cost to the District all Public Records in possession of it or keep and maintain Public Records required by the District to perform the service. If it transfers all Public Records to the District upon completion of the Agreement, it shall destroy any duplicate Public Records that are exempt or confidential and exempt from Public Records disclosure requirements. If it keeps and maintains Public Records upon completion of the Agreement, it shall meet all applicable requirements for retaining Public Records. All records stored electronically must be provided to the District, upon request from the District's custodian of Public Records, in a format that is compatible with the District's information technology system.

D. Promptly notify the District upon receipt of a Public Records request.

E. Failure by it to retain and provide Public Records as required by law may result in termination of this Agreement by District.

IF LAW FIRM HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (561-624-7830, KATIE@NPBCID.ORG, 359 HIATT DRIVE, PALM BEACH GARDENS, FLORIDA 33418).

SECTION 15. SOVEREIGN IMMUNITY. Nothing contained herein shall be construed as a waiver by the parties of the liability limits established in Section 768.28, Florida Statutes.

SECTION 16. INSPECTOR GENERAL. Law Firm understands and shall comply and cooperate with the requirements of the Inspectors General of the State of Florida in any investigation, audit, inspection, review, or hearing conducted pursuant to §20.055, F.S. or otherwise by law.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement for Legal Services to be executed as of the days and year set forth below.

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

ATTEST:

By: _____
Assistant Secretary

By: _____
Matthew J. Boykin
President

[DISTRICT SEAL]

Date: _____

TORCIVIA, DONLON, GODDEAU & RUBIN, P.A.

By: _____

Print Name: Lara Donlon

Title: Shareholder

Date: _____



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: July 24, 2024

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

RE: Consider Revisions to Personnel Manual
Northern's Vehicles Section

Background

The attached revision to the Personnel Manual was presented to the Board at the June 26, 2024 Board Meeting and approved subject to revisions with respect to employee consent to the placement of GPS Tracking devices being installed on District vehicles. The attached revision allows for the installation of such devices at the Executive Director's discretion without employee consent.

Fiscal Impact

There are no fiscal impacts associated with this item at the current time. If devices are proposed, they will be procured through available reserve funds or budgeted appropriately.

Recommendation

Northern Staff and Labor and Employment Counsel recommend Board approval of these revisions.

NORTHERN'S VEHICLES

Northern provides vehicles to certain non-introductory employees who reside within a 30 mile radius of the District office for the purpose of conducting Northern business. Northern's vehicles may not be used for personal use. **Only** employees who have completed the introductory period, who reside within a 30 mile radius of the District office, and who are on call 24 hours per day (including the On-Call rotation) may drive Northern's vehicles to and from work, deviating only for incidental purposes, unless specifically waived by the Executive Director and written confirmation of such provided to Finance. In all other respects, the drive to and from work is considered an employee's personal obligation.

Northern deeply values the safety and well-being of all employees. Due to the risk of motor vehicle accidents resulting from traffic congestion, unsafe driving habits, road conditions and driver distraction, Northern is improving its safe driving program. This safety program applies to all employees who operate a motor vehicle on company business and/or company time, whether operating a company or personal vehicle.

Use of Northern's vehicles is governed by the following:

- Every employee must have a valid and current driver's license issued by the State of Florida for the type of District vehicle that s/he drives. Current auto insurance is required to be kept with the vehicle for all vehicles used for District business, whether personal or District provided;
- Inspect the vehicle before each use to ensure that it is in safe operating condition;
- If a vehicle does not pass inspection, corrective action must be taken before operating the vehicle;
- Do not drive a vehicle unless it is in a safe operating condition;
- Be physically and mentally able to drive safely. Fatigue, medications and physical injuries can affect an employee's ability to safely operate a vehicle;

- Employees assigned the regular use of a Northern vehicle are responsible for its day-to-day operation. This includes fuel, oil, water, windshield washer fluid, etc.;
- The Director of Operations is responsible for implementing a routine safety check and maintenance program for all Northern-owned vehicles;
- Employees assigned a Northern vehicle are responsible for the vehicle's appearance, both inside and outside. Smoking in Northern vehicles is prohibited. The Director of Operations is responsible for establishing criteria for the routine cleaning of vehicles;
- Employees must not make any modifications to a Northern vehicle unless pre-approved by the Director of Operations;
- Employees operating Northern vehicles shall, at all times, wear seatbelts and obey all traffic rules and regulations. All passengers riding in Northern vehicles are required to wear seat belts;
- It is against Northern's policy to transport any hazardous substance that is required by DOT to be placarded in any Northern or personal vehicle;
- Follow all traffic laws and make allowances for adverse weather and traffic conditions. Speeding and aggressive behavior are not tolerated;
- Employees shall immediately report all accidents, traffic citations and violations and/or damage to Northern or personal vehicles to his/her Department Director. The Department Directors shall report all information to the Executive Director. In case of accidents and/or damage, the employee must also complete an incident report and may be subject to post-accident drug testing;
- Employees are financially responsible for any parking, traffic, or moving violations. Northern will not reimburse an employee for any such fines;
- Immediately report license suspension, loss of insurance coverage or DUI/DWI arrest, whether on company or personal time, to the driver's manager and HR Department;

- Employees operating Northern vehicles shall do so in a courteous and professional manner. Cell phones usage should be curtailed while the car is in motion and must comply with all state and local laws;
- Never read or send emails, SMS texts, or engage in social media activities on your device while driving;
- Driving while under the influence of alcohol, drugs or other intoxicating substances is strictly prohibited and is subject to disciplinary action up to and including termination; and
- Unauthorized use of a Northern vehicle is strictly prohibited and is subject to disciplinary action, up to and including termination.

Individuals not directly employed by Northern are prohibited from driving a Northern vehicle unless authorized by the Executive Director.

Employees who are not assigned the regular use of a Northern vehicle may be required, upon authorization by the immediate supervisor or the Executive Director, to drive a Northern vehicle for work-related purposes. However, neither the immediate supervisor nor the Executive Director will authorize the use of a Northern vehicle by an employee not already assigned the regular use of a vehicle without confirming that an appropriate Drivers' License Check has been successfully completed in accordance with such policy. Employees authorized by the immediate supervisor or the Executive Director under this provision shall abide by all of the limitations and restrictions imposed upon employees while using a Northern Vehicle as listed above.

Every employee is expected to follow all Northern vehicle policies and procedures, as well as all federal, state, and local traffic laws and regulations. Employees may be subject to disciplinary action, including suspension of driving privileges and potential termination for violations of Northern's Vehicle Policy and procedures.

TELEMATICS DISCLOSURE STATEMENT AND INSTALLATION

To optimize the safety, driving effectiveness and operational efficiency of Northern's drivers, at the discretion of Northern's Executive Director, Northern has

installed, or may install, a global positioning system and telematics device in some of Northern's vehicles. The device tracks the GPS location of the vehicle and provides telematics data related to vehicle performance, health, acceleration, deceleration and speed. This technology enhances Northern's commitment to "Safety for Life" by improving employee safety and situational awareness and reducing Northern's response in time-critical situations such as disaster recovery. The telematics devices provide real-time information to centralized monitoring systems.

Northern will use this captured data for business-related purposes, such as measuring safe driving behaviors, providing aid to vehicles that break down, providing aid to employees or passengers when needed, locating stolen vehicles, managing Northern's vehicles and resources effectively, and investigating accidents, complaints, or misuse or abuse of vehicles. Data generated during working hours will be subject to review by the Executive Director or his designee. Northern will not have access to data generated during non-working hours, except in very limited circumstances in which Northern has a legitimate business justification (e.g., a vehicular accident that occurs outside of the employee's working hours or stolen vehicle).

The telematics data shall belong exclusively to Northern for business purposes, and employees operating Northern Vehicles shall have no expectation of privacy concerning GPS or telematics data. Employees shall not alter, attempt to alter, or disable the devices installed in Northern vehicles.

COMMUTING RULE

All employees who drive Northern vehicles are advised to contact their personal insurance agents to ensure that their personal automobile insurance policy covers them in the event that they are involved in an accident while driving a non-owned government vehicle that is "furnished or available for their regular use." This additional rider is commonly referred to as "Extended Non-Owned Coverage" and should cover an employee during commuting as well as anything other than official Northern business. Should an employee opt not to purchase the additional insurance and continue to drive a Northern vehicle for commuting or anything other than Northern business, Northern may be precluded from defending or paying any claims against the employee under applicable law. The employee will be assuming personal risk for anything other than official Northern business. Annually, Northern employees who drive Northern vehicles must present proof of such insurance or provide notification that they do not carry such insurance.

MOTOR VEHICLE REPORT MONITORING

Northern will monitor motor vehicle records and reports of employees who drive on Northern business, whether in their personal vehicle or a Northern vehicle. Such record checks occur throughout the year, at a minimum, once per year.

Motor Vehicle Reports (MVRs) will be monitored for all employees who may be required to drive for District purposes. The MVR will be reviewed to ascertain whether the employee holds a valid license and whether his or her driving record is within the parameters set by the District.

Employees driving for District purposes will be required to provide their driver's license number to HR and update the number as necessary.

Drivers may be disqualified from driving vehicles for District purposes for any of the following reasons:

Criminal Violations:

- DWI, DUI, OWI, OVI, Impaired Driving
- Hit and run
- Refusal to take a drug/alcohol test
- Leaving the scene of an accident
- Fatality caused by operation of a vehicle

Moving Violations:

- Speeding; Excessive speeding
- Unpaid parking tickets
- Warrants out for arrest
- Careless/Reckless driving
- Driving while license is revoked or suspended



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: July 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 met with representatives of the following Units to discuss projects and provide information:

Unit No. 2C	Alton
Unit No. 21	Old Marsh
Unit No. 23	The Shores
Unit No. 24	Ironhorse
Unit No. 43	Mirasol
Unit No. 45	Paseos
- Katie Roundtree attended the FGFOA Annual Property Appraiser Update and Meeting held at the Boca Raton Innovation Campus on June 27.

Training

- Pavel Honzik attended Remote Telemetry Unit Technician Certification Training at Data Flow Systems in Melbourne from July 15 through July 19.
- Laura Ham participated in a CPE webinar entitled “That’s How We (Tax) Roll”, sponsored by the FGFOA on July 18.

Media

- 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.

2. Northern's Unit 5 Culvert Project was featured in the Summer 2024 issue of Pipeline Connection, a publication produced by Johnson-Davis, Inc. The article is attached.

NORTHERN NOTES

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



Alligators and Rattlesnakes and Their Importance in Preserves

Northern's preserve areas are designed to preserve and conserve native ecosystems, and the American Alligator and the Eastern Diamondback Rattlesnake are essential members of that community.

The American alligator, North America's largest reptile, has no natural predators except humans. This species has been around for about 200 million years and has adapted to numerous changes in the Earth's environmental conditions. Their existence was threatened when hunters began killing large numbers of these animals for their exotic meat and their supple belly skin, used to make shoes, belts, and pocketbooks. Other people considered alligators to be useless and dangerous and hunted them for sport or out of hatred. Between 1950 and 1960, hunters wiped out 90% of the alligators in Louisiana, and by the 1960s, the alligator population in the Florida Everglades was also near extinction.

Alligators are not just members of their ecosystems but keystone species that play a unique and crucial role. A keystone species is an organism that helps define an entire ecosystem. Without its keystone species, the ecosystem would be dramatically different or cease to exist altogether. Alligators, with their deep depressions, or gator holes, that collect fresh water during dry spells, serve as refuges for aquatic life, and supply fresh water and food for many animals when water is scarce, are a prime example of this. Their large nesting mounds provide nesting and feeding sites for herons and egrets. Alligators also eat large numbers of gar (a predatory fish) and thus help maintain populations of game fish such as bass and bream. They also prey on invasive species, helping the native species survive. As alligators move from gator holes to nesting mounds, they help keep areas of open water free of invading vegetation. Without these ecosystem services, freshwater ponds and shrubs and trees would fill in coastal wetlands in the alligator's habitat, and dozens of species would disappear.

Contrary to popular belief, alligators are less aggressive than many other species of crocodylians. They have a surprisingly well-developed ability to remember things like sources of food. If they see movement in the water, they will approach the source simply because they are curious. They pose little threat to humans as they are typically not aggressive unless they feel threatened or are in danger. It's important to respect their space and understand their behavior. This is why it is

crucial for residents to stay high up on the banks or sidewalks, be aware of their surroundings, teach children to stay clear of the lakes and keep all dogs on a leash, promoting a harmonious coexistence with these fascinating creatures.



Like alligators, snakes, including rattlesnakes, are essential to our ecosystem. They help control small mammal populations such as mice, rats, and rabbits. Rattlesnakes can also help disperse seeds because their digestive systems don't have the enzymes to break down certain foods. Seeds can germinate while still in their digestive system. Rattlesnakes may travel 8–10 miles before passing the seeds through their system. The Eastern Diamondback Rattlesnake is a native snake in decline in much of its native range and could soon see federal protections under the Endangered Species Act. They pose little threat to humans as they are typically not aggressive unless threatened or in danger.

As conservationists, we know all species are connected and equally valuable to a healthy ecosystem. Our job is to preserve as many species as possible and develop a sense of shared responsibility to keep this planet at least the same, if not better than it was left to us.

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

Project Spotlight: Unit 5 Vista Parkway South Culvert Replacement

By: Colby Perry

North Palm Beach County Improvement District opened public bids for Unit 5 Vista Parkway South Culvert Replacement in January 2023. Due to budget constraints, Johnson-Davis Inc. was awarded a scaled back version of the bid as the prime contractor. The scope of work was to install 126 LF of 63" HDPE slipline, three 4'x8' J box storm manholes, and roughly 650 LF of 66" RCP. The project's location was from a control structure on the west side of N. Jog Rd, across Vista Parkway South, and into the property line of Emerald Dunes Golf Course.

The existing conditions of the corrugated metal pipe were unknown. This presented some concerns and challenges. The 96" run of pipe under N. Jog Rd was to be sliplined with 63" HDPE. Due to the existing 96" CMP being three quarters of the way full of debris and silt, worries of pipe failure while cleaning started to arise. After subcontractor Shenandoah General Construction LLC finished cleaning, the existing pipe was unexpectedly in safer condition than feared to be. Johnson-Davis and Shenandoah worked together safely under N. Jog Road and the slip lining was a success.

The next portion of work involved setting the structures, installing the 66" of reinforced concrete pipe, and connecting into the existing pipe in Emerald Dunes Golf Course. There was a big concern about being able to dewater and get the trench dry. Foreman Chescal Ceance and his crew installed wellpoints on each side of the trench, which allowed Johnson Davis to work in the dry. The crew was able to make up for lost time and installed twice as much 66" RCP a day than anticipated. When approaching the tie in on the existing 96" CMP on the golf course, the condition of the pipe was so poor that it failed. Johnson Davis and North Palm Beach County Improvement District faced a unexpected hurdle on what the next step would be to complete this project.

Johnson-Davis Inc. and NPBCID negotiated the additional required work to a contract amount less than the original bid. The plan was to replace the existing pipe on Emerald Dune's property line to the outfall in their lake. The issue with this was that the failed pipe could not hold a plug to hold back the water from the lake. Superintendent Rich Heller III came up with building a coffer dam with steel sheeting around the outfall of the pipe in the lake. This quick thinking allowed Johnson-Davis to pump down the existing pipe and remove it. Due to the tight area restrictions, additional sheeting was needed to shore up a safe trench for installation of a new outfall. An 8' round structure was installed and 200 LF of 63" HDPE was laid.

Currently, we are in the final restoration phase of the project. Even with the additional work and added challenges, we are on track to finish this project before the allotted substantial completion. This project has been a learning curve of the unexpected and I am proud to be a part of it.



Owner: North Palm Beach Improvement District
Prime Contractor: Johnson-Davis Inc.
Superintendent: Rich Heller III
Project Manager: Colby Perry
Estimators: Scott Johnson and James Amsler
Major Suppliers and Subcontractors:
Concrete Products of Palm Beaches, Rinker
Materials, ISCO Industries, Shenandoah General
Construction LLC, J.W. Cheatham LLC, Underwater
Engineering Services, Inc., Meever USA



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: July 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 \$39,209,311, representing a 99.98% collected rate.

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

Through July			
Fiscal Year Ending	Total Budget \$	YTD Collected \$	Total YTD Collected % of Budget
2024	\$ 39,215,841	\$ 39,209,311	99.98%
2023	\$ 35,922,095	\$ 35,771,065	99.58%
2022	\$ 34,164,263	\$ 34,152,441	99.97%
2021	\$ 31,694,504	\$ 31,691,687	99.99%
2020	\$ 32,069,289	\$ 32,066,179	99.99%
2019	\$ 30,878,079	\$ 30,887,505	100.03%
2018	\$ 30,395,272	\$ 30,389,453	99.98%
2017	\$ 29,851,907	\$ 29,813,444	99.87%
2016	\$ 24,785,265	\$ 24,750,113	99.86%
2015	\$ 24,863,731	\$ 24,824,284	99.84%

This concludes the normal tax collection cycle for the 2024 tax levy. The collection cycle for the 2024 tax levy will commence in November 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	60,023.04	60,088.00	(64.96)	99.89%	0.10%
UNIT 2 - MAINTENANCE FUND	388,306.50	388,736.00	(429.50)	99.88%	0.11%
UNIT 2A - MAINTENANCE FUND	149,121.26	149,336.00	(214.74)	99.85%	0.14%
UNIT 2A - DEBT FUND	346,647.28	347,096.00	(448.72)	99.87%	0.12%
UNIT 2C - MAINTENANCE FUND	412,811.55	412,811.00	0.55	100.00%	0.00%
UNIT 2C - DEBT SERVICE FUND	5,598,883.13	5,598,883.00	0.13	100.00%	0.00%
UNIT 3 - MAINTENANCE FUND	379,323.76	380,735.00	(1,411.24)	99.62%	0.37%
UNIT 3A - MAINTENANCE FUND	292,672.64	292,673.00	(0.36)	99.99%	0.00%
UNIT 3A - DEBT FUND	424,381.07	424,381.00	0.07	100.00%	0.00%
UNIT 4 - MAINTENANCE FUND	610,170.33	611,241.00	(1,070.67)	99.82%	0.17%
UNIT 5 - MAINTENANCE FUND	605,243.02	605,317.00	(73.98)	99.98%	0.01%
UNIT 5A - MAINTENANCE FUND	860,398.59	860,399.00	(0.41)	99.99%	0.00%
UNIT 5B - MAINTENANCE FUND	152,273.99	152,401.00	(127.01)	99.91%	0.08%
UNIT 5B - DEBT FUND	402,053.35	402,388.00	(334.65)	99.91%	0.08%
UNIT 5C - MAINTENANCE FUND	52,766.20	52,766.00	0.20	100.00%	0.00%
UNIT 5D - MAINTENANCE FUND	136,969.44	136,969.00	0.44	100.00%	0.00%
UNIT 7 - MAINTENANCE FUND	130,992.60	131,039.00	(46.40)	99.96%	0.03%
UNIT 9 - MAINTENANCE FUND	137,491.57	137,492.00	(0.43)	99.99%	0.00%
UNIT 9A - MAINTENANCE FUND	1,187,218.04	1,187,219.00	(0.96)	99.99%	0.00%
UNIT 9A - DEBT FUND	2,891,252.85	2,891,253.00	(0.15)	99.99%	0.00%
UNIT 9B - MAINTENANCE FUND	967,757.63	967,759.00	(1.37)	99.99%	0.00%
UNIT 9B - DEBT FUND	1,345,795.47	1,345,795.00	0.47	100.00%	0.00%
UNIT 11 - MAINTENANCE FUND	3,185,052.33	3,185,052.00	0.33	100.00%	0.00%
UNIT 12 - MAINTENANCE FUND	78,560.69	78,561.00	(0.31)	99.99%	0.00%
UNIT 12A - MAINTENANCE FUND	27,236.42	27,236.00	0.42	100.00%	0.00%
UNIT 14 - MAINTENANCE FUND	1,010,532.84	1,011,427.00	(894.16)	99.91%	0.08%
UNIT 15 - MAINTENANCE FUND	995,214.22	996,570.00	(1,355.78)	99.86%	0.13%
UNIT 16 - MAINTENANCE FUND	1,374,841.05	1,374,841.00	0.05	100.00%	0.00%
UNIT 16 - DEBT FUND	537,318.76	537,319.00	(0.24)	99.99%	0.00%
UNIT 18 - MAINTENANCE FUND	2,227,069.97	2,227,070.00	(0.03)	99.99%	0.00%
UNIT 19 - MAINTENANCE FUND	575,989.29	576,040.00	(50.71)	99.99%	0.00%
UNIT 19A - MAINTENANCE FUND	41,695.91	41,700.00	(4.09)	99.99%	0.00%
UNIT 20 - MAINTENANCE FUND	228,082.56	228,083.00	(0.44)	99.99%	0.00%
UNIT 21 - MAINTENANCE FUND	834,031.74	834,032.00	(0.26)	99.99%	0.00%
UNIT 23 - MAINTENANCE FUND	326,552.78	326,553.00	(0.22)	99.99%	0.00%
UNIT 24 - MAINTENANCE FUND	349,204.26	349,204.00	0.26	100.00%	0.00%
UNIT 27B - MAINTENANCE FUND	184,181.22	184,181.00	0.22	100.00%	0.00%
UNIT 27B - DEBT FUND	206,007.53	206,008.00	(0.47)	99.99%	0.00%
UNIT 29 - MAINTENANCE FUND	94,897.44	94,897.00	0.44	100.00%	0.00%
UNIT 31 - MAINTENANCE FUND	929,998.93	929,999.00	(0.07)	99.99%	0.00%
UNIT 32 - MAINTENANCE FUND	22,449.84	22,450.00	(0.16)	99.99%	0.00%
UNIT 32A - MAINTENANCE FUND	4,999.89	5,000.00	(0.11)	99.99%	0.00%
UNIT 33 - MAINTENANCE FUND	26,474.48	26,474.00	0.48	100.00%	0.00%
UNIT 34 - MAINTENANCE FUND	198,326.15	198,326.00	0.15	100.00%	0.00%
UNIT 38 - MAINTENANCE FUND	78,251.58	78,252.00	(0.42)	99.99%	0.00%
UNIT 41 - MAINTENANCE FUND	7,840.95	7,841.00	(0.05)	99.99%	0.00%
UNIT 43 - MAINTENANCE FUND	1,071,831.28	1,071,832.00	(0.72)	99.99%	0.00%
UNIT 43 - DEBT FUND	1,263,141.70	1,263,141.00	0.70	100.00%	0.00%
UNIT 44 - MAINTENANCE FUND	124,735.86	124,736.00	(0.14)	99.99%	0.00%
UNIT 44 - DEBT FUND	591,936.66	591,937.00	(0.34)	99.99%	0.00%
UNIT 45 - MAINTENANCE FUND	471,233.75	471,234.00	(0.25)	99.99%	0.00%
Unit 45- Debt Fund	279,630.00	279,630.00	0.00	100.00%	0.00%
Unit 46 - Maint Fund	45,955.94	45,956.00	(0.06)	99.99%	0.00%

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

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



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

QUARTERLY FINANCIAL REPORT

QUARTER ENDED JUNE 30, 2024



TABLE OF CONTENTS

QUARTERLY OVERVIEW	2
ASSESSMENT COLLECTION GRAPH	3
INVESTMENT INCOME GRAPH	3
ASSESSMENT COLLECTION REPORT	4
INVESTMENT REPORTS	6
GENERAL FUND FINANCIAL STATEMENT	8
SPECIAL REVENUE FUND FINANCIAL STATEMENTS	9
DEBT SERVICE FUND FINANCIAL STATEMENTS	86
CAPITAL PROJECT FUND FINANCIAL STATEMENTS	91

Quarterly Overview of Financial Statement variance information as of 06/30/24

Variances common among all Units of Development:

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

General

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

Unit 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

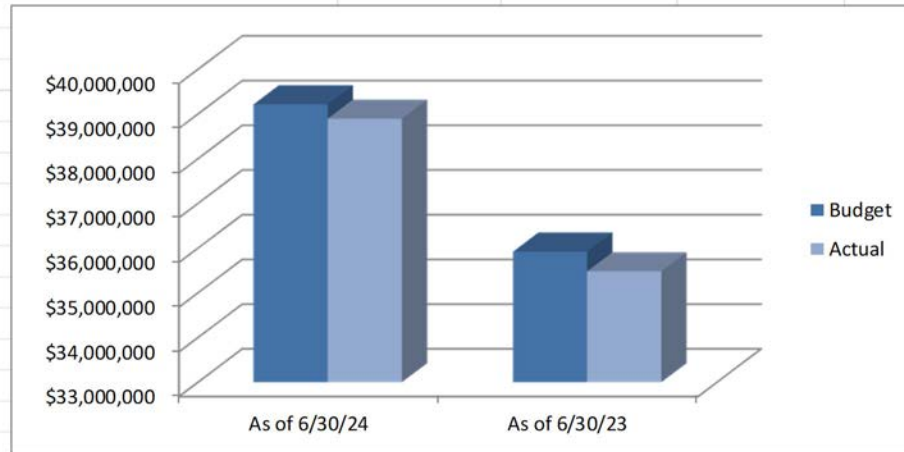
- Improvements other than Buildings is over budget due to emergency pipe repairs and sliplining of pipes needed after evidence of a sink hole showed pipe damage. This project was started in the prior fiscal year and completed during this fiscal year. Reserves were used to fund this project.

Unit 20- Juno Isles

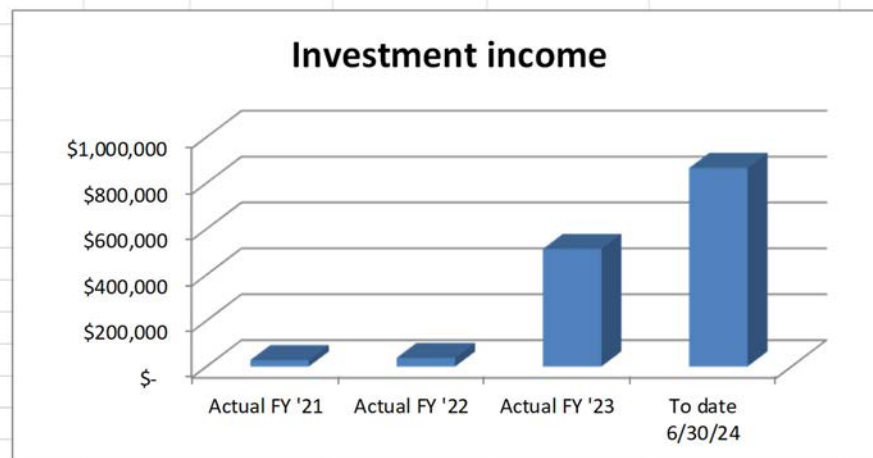
- Engineering Fees are more than budget due to designing a lake access ramp.
- Improvements Other than Building is over budget due to the finalization of the weir reconstruction project that was budgeted in the prior year, but in the process of completion during this fiscal year.

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 6/30/24	\$ 39,215,841	\$ 38,894,497	(321,344.29)	-0.8%
As of 6/30/23	\$ 35,922,095	\$ 35,481,628	(440,466.73)	-1.2%
In(De)crease from prior year - \$	3,293,746.00	3,412,868.44		
In(De)crease from prior year - %	-8.4%	-8.8%		



Investment income:*				
	Actual FY '21	Actual FY '22	Actual FY '23	To date 6/30/24
Investment income	\$ 27,766	\$ 37,339	\$ 512,363	\$ 865,436



*Maintenance funds only

Northern Palm Beach County Improvement District
 Summary Budget Comparison
 From 10/1/2023 Through 6/30/2024

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	58,518.15	60,088.00	(1,569.85)	97.38%	2.61%
UNIT 2 - MAINTENANCE FUND	385,518.87	388,736.00	(3,217.13)	99.17%	0.82%
UNIT 2A - MAINTENANCE FUND	148,016.96	149,336.00	(1,319.04)	99.11%	0.88%
UNIT 2A - DEBT FUND	344,077.19	347,096.00	(3,018.81)	99.13%	0.86%
UNIT 2C - MAINTENANCE FUND	411,295.65	412,811.00	(1,515.35)	99.63%	0.36%
UNIT 2C - DEBT SERVICE FUND	5,578,137.10	5,598,883.00	(20,745.90)	99.62%	0.37%
UNIT 3 - MAINTENANCE FUND	374,806.32	380,735.00	(5,928.68)	98.44%	1.55%
UNIT 3A - MAINTENANCE FUND	289,513.60	292,673.00	(3,159.40)	98.92%	1.07%
UNIT 3A - DEBT FUND	419,800.40	424,381.00	(4,580.60)	98.92%	1.07%
UNIT 4 - MAINTENANCE FUND	597,026.14	611,241.00	(14,214.86)	97.67%	2.32%
UNIT 5 - MAINTENANCE FUND	598,293.64	605,317.00	(7,023.36)	98.83%	1.16%
UNIT 5A - MAINTENANCE FUND	853,827.16	860,399.00	(6,571.84)	99.23%	0.76%
UNIT 5B - MAINTENANCE FUND	150,812.59	152,401.00	(1,588.41)	98.95%	1.04%
UNIT 5B - DEBT FUND	398,194.76	402,388.00	(4,193.24)	98.95%	1.04%
UNIT 5C - MAINTENANCE FUND	51,994.20	52,766.00	(771.80)	98.53%	1.46%
UNIT 5D - MAINTENANCE FUND	135,941.77	136,969.00	(1,027.23)	99.25%	0.74%
UNIT 7 - MAINTENANCE FUND	129,749.19	131,039.00	(1,289.81)	99.01%	0.98%
UNIT 9 - MAINTENANCE FUND	136,717.25	137,492.00	(774.75)	99.43%	0.56%
UNIT 9A - MAINTENANCE FUND	1,179,622.43	1,187,219.00	(7,596.57)	99.36%	0.63%
UNIT 9A - DEBT FUND	2,872,755.13	2,891,253.00	(18,497.87)	99.36%	0.63%
UNIT 9B - MAINTENANCE FUND	961,488.17	967,759.00	(6,270.83)	99.35%	0.64%
UNIT 9B - DEBT FUND	1,337,076.95	1,345,795.00	(8,718.05)	99.35%	0.64%
UNIT 11 - MAINTENANCE FUND	3,148,512.71	3,185,052.00	(36,539.29)	98.85%	1.14%
UNIT 12 - MAINTENANCE FUND	77,793.83	78,561.00	(767.17)	99.02%	0.97%
UNIT 12A - MAINTENANCE FUND	27,021.96	27,236.00	(214.04)	99.21%	0.78%
UNIT 14 - MAINTENANCE FUND	994,836.48	1,011,427.00	(16,590.52)	98.35%	1.64%
UNIT 15 - MAINTENANCE FUND	977,804.75	996,570.00	(18,765.25)	98.11%	1.88%
UNIT 16 - MAINTENANCE FUND	1,362,794.25	1,374,841.00	(12,046.75)	99.12%	0.87%
UNIT 16 - DEBT FUND	532,610.60	537,319.00	(4,708.40)	99.12%	0.87%
UNIT 18 - MAINTENANCE FUND	2,203,532.17	2,227,070.00	(23,537.83)	98.94%	1.05%
UNIT 19 - MAINTENANCE FUND	573,552.55	576,040.00	(2,487.45)	99.56%	0.43%
UNIT 19A - MAINTENANCE FUND	41,457.24	41,700.00	(242.76)	99.41%	0.58%
UNIT 20 - MAINTENANCE FUND	228,082.56	228,083.00	(0.44)	99.99%	0.00%
UNIT 21 - MAINTENANCE FUND	831,279.16	834,032.00	(2,752.84)	99.66%	0.33%
UNIT 23 - MAINTENANCE FUND	325,135.04	326,553.00	(1,417.96)	99.56%	0.43%
UNIT 24 - MAINTENANCE FUND	346,812.45	349,204.00	(2,391.55)	99.31%	0.68%
UNIT 27B - MAINTENANCE FUND	183,190.88	184,181.00	(990.12)	99.46%	0.53%
UNIT 27B - DEBT FUND	205,059.41	206,008.00	(948.59)	99.53%	0.46%
UNIT 29 - MAINTENANCE FUND	94,897.44	94,897.00	0.44	100.00%	0.00%
UNIT 31 - MAINTENANCE FUND	922,547.53	929,999.00	(7,451.47)	99.19%	0.80%
UNIT 32 - MAINTENANCE FUND	22,048.95	22,450.00	(401.05)	98.21%	1.78%
UNIT 32A - MAINTENANCE FUND	4,999.89	5,000.00	(0.11)	99.99%	0.00%
UNIT 33 - MAINTENANCE FUND	26,139.36	26,474.00	(334.64)	98.73%	1.26%
UNIT 34 - MAINTENANCE FUND	184,054.82	198,326.00	(14,271.18)	92.80%	7.19%
UNIT 38 - MAINTENANCE FUND	78,251.58	78,252.00	(0.42)	99.99%	0.00%
UNIT 41 - MAINTENANCE FUND	7,840.95	7,841.00	(0.05)	99.99%	0.00%
UNIT 43 - MAINTENANCE FUND	1,068,293.66	1,071,832.00	(3,538.34)	99.66%	0.33%
UNIT 43 - DEBT FUND	1,258,636.15	1,263,141.00	(4,504.85)	99.64%	0.35%
UNIT 44 - MAINTENANCE FUND	124,337.66	124,736.00	(398.34)	99.68%	0.31%
UNIT 44 - DEBT FUND	590,047.00	591,937.00	(1,890.00)	99.68%	0.31%
UNIT 45 - MAINTENANCE FUND	466,883.90	471,234.00	(4,350.10)	99.07%	0.92%
Unit 45- Debt Fund	277,048.80	279,630.00	(2,581.20)	99.07%	0.92%
Unit 46 - Maint Fund	45,640.62	45,956.00	(315.38)	99.31%	0.68%

Northern Palm Beach County Improvement District
Summary Budget Comparison
From 10/1/2023 Through 6/30/2024

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Debt Service Fund	783,052.51	788,248.00	(5,195.49)	99.34%	0.65%
UNIT 47- MAINTENANCE FUND	57,783.78	58,632.00	(848.22)	98.55%	1.44%
UNIT 49- MAINTENANCE FUND	91,167.05	91,167.00	0.05	100.00%	0.00%
UNIT 51 - MAINTENANCE FUND	42,921.06	42,921.00	0.06	100.00%	0.00%
Unit 53 - Maintenance Fund	102,120.52	102,971.00	(850.48)	99.17%	0.82%
Unit 53 Debt Service Fund	<u>3,173,123.82</u>	<u>3,199,543.00</u>	<u>(26,419.18)</u>	<u>99.17%</u>	<u>0.82%</u>
Report Difference	38,894,496.71	39,215,841.00	(321,344.29)	99.18%	0.82%

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

Description	Bank Balance			% of Investments	Interest Rates		
	Current Month	Prior Month	Prior Year		Current Month	Prior Month	This Month Last Year
Pooled Cash Accounts:							
Wells Fargo (2)	\$ 12,840,961	\$ 24,692,587	\$ 12,840,961	17.1%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,139,874	\$ 3,132,172	\$ 3,139,874	4.2%	3.00%	3.00%	3.00%
Synovus	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 28,797	\$ 28,671	\$ 28,797	0.0%	5.20%	5.03%	5.20%
Dreyfus Pfd MM (DR194)	\$ 33,811	\$ 33,660	\$ 33,811	0.0%	5.33%	5.15%	5.33%
Dreyfus Trsy Agy (DR521)	\$ 28,812	\$ 28,686	\$ 28,812	0.0%	5.19%	5.03%	5.19%
JP Morgan USTrsy (J3918)	\$ 28,580	\$ 28,456	\$ 28,580	0.0%	5.19%	4.98%	5.15%
JP Morgan 100 USTrsy (J3163)	\$ 36,456,362	\$ 36,296,679	\$ -	48.4%	5.19%	5.03%	0.00%
Total Pooled Cash	\$ 52,557,197	\$ 64,240,911	\$ 16,100,835				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 10,954,158	\$ 89,717	\$ 10,954,158	14.5%	5.23%	5.23%	4.19%
Reserve Funds	\$ 10,831,291	\$ 10,787,375	\$ 10,831,291	14.4%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 944,057	\$ 1,119,155	\$ 944,057	1.3%	4.74%	4.48%	0.00%
Total Trust Monies	\$ 22,729,506	\$ 11,996,247	\$ 22,729,506				
GRAND TOTAL	\$ 75,286,703	\$ 76,237,158	\$ 38,830,341				

Notes:

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

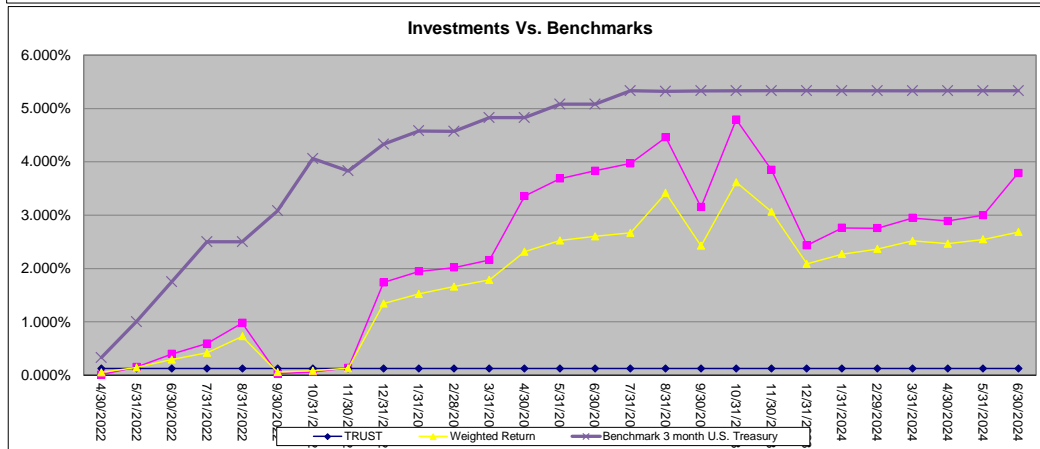
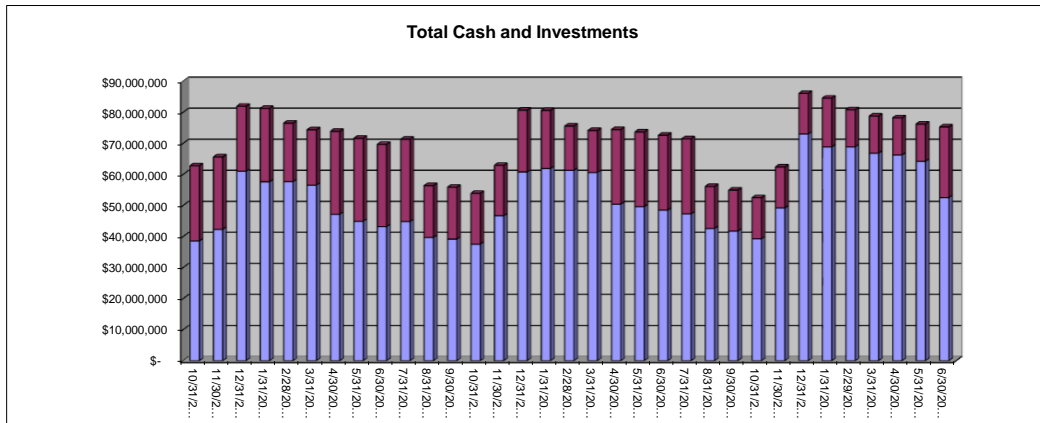
(2) Compliance with investment policy is summarized below:

- 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 month U.S. Treasury	Above / (Below) Benchmark
Date	EIPC	TRUST	TOTAL	EIPC	TRUST	Weighted Return		
10/31/2020	\$ 35,692,354	\$ 18,162,064	\$ 53,854,418	0.084%	0.875%	0.351%	0.090%	0.261%
11/30/2020	\$ 36,245,110	\$ 18,118,076	\$ 54,363,186	0.083%	0.875%	0.347%	0.090%	0.257%
12/31/2020	\$ 58,159,813	\$ 17,945,489	\$ 76,105,302	0.041%	0.875%	0.238%	0.090%	0.148%
1/31/2021	\$ 45,138,805	\$ 31,423,948	\$ 76,562,753	0.043%	0.875%	0.384%	0.060%	0.324%
2/28/2021	\$ 44,736,318	\$ 27,432,104	\$ 72,168,422	0.041%	0.875%	0.358%	0.040%	0.318%
3/31/2021	\$ 43,806,472	\$ 38,901,760	\$ 82,708,232	0.035%	0.875%	0.430%	0.025%	0.405%
4/30/2021	\$ 43,807,086	\$ 37,526,894	\$ 81,333,980	0.027%	1.350%	0.637%	0.025%	0.612%
5/31/2021	\$ 46,479,256	\$ 37,172,228	\$ 83,651,484	0.027%	1.350%	0.615%	0.025%	0.590%
6/30/2021	\$ 44,542,699	\$ 36,873,957	\$ 81,416,656	0.028%	1.350%	0.627%	0.080%	0.547%
7/31/2021	\$ 43,597,236	\$ 37,066,930	\$ 80,664,166	0.031%	1.250%	0.591%	0.060%	0.531%
8/31/2021	\$ 38,331,106	\$ 25,983,503	\$ 64,314,610	0.038%	0.125%	0.073%	0.040%	0.033%
9/30/2021	\$ 39,277,300	\$ 25,179,242	\$ 64,456,542	0.013%	0.125%	0.057%	0.040%	0.017%
10/31/2021	\$ 38,575,121	\$ 24,219,417	\$ 62,794,538	0.013%	0.125%	0.056%	0.050%	0.006%
11/30/2021	\$ 42,331,957	\$ 23,301,835	\$ 65,633,792	0.012%	0.125%	0.052%	0.050%	0.002%
12/31/2021	\$ 61,034,165	\$ 20,932,763	\$ 81,966,928	0.008%	0.125%	0.038%	0.060%	(0.022%)
1/31/2022	\$ 57,639,703	\$ 23,632,627	\$ 81,272,331	0.009%	0.125%	0.042%	0.240%	(0.198%)
2/28/2022	\$ 57,659,142	\$ 18,852,765	\$ 76,511,907	0.009%	0.125%	0.037%	0.370%	(0.333%)
3/31/2022	\$ 56,555,961	\$ 17,838,308	\$ 74,394,269	0.009%	0.125%	0.037%	0.510%	(0.473%)
4/30/2022	\$ 47,187,245	\$ 26,709,042	\$ 73,896,287	0.011%	0.125%	0.052%	0.330%	(0.278%)
5/31/2022	\$ 44,935,017	\$ 26,710,048	\$ 71,645,065	0.152%	0.125%	0.142%	1.000%	(0.858%)
6/30/2022	\$ 43,202,880	\$ 26,499,005	\$ 69,701,885	0.397%	0.125%	0.294%	1.750%	(1.456%)
7/31/2022	\$ 44,839,678	\$ 26,507,822	\$ 71,347,501	0.595%	0.125%	0.420%	2.500%	(2.080%)
8/31/2022	\$ 39,726,391	\$ 16,680,343	\$ 56,406,734	0.981%	0.125%	0.728%	2.500%	(1.772%)
9/30/2022	\$ 39,177,822	\$ 16,706,738	\$ 55,884,560	0.031%	0.125%	0.059%	3.080%	(3.021%)
10/31/2022	\$ 37,537,647	\$ 16,373,580	\$ 53,911,228	0.063%	0.125%	0.082%	4.060%	(3.978%)
11/30/2022	\$ 46,665,007	\$ 16,271,195	\$ 62,936,202	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%)
1/31/2024	\$ 68,849,710	\$ 15,724,429	\$ 84,574,139	2.761%	0.125%	2.271%	5.330%	(3.059%)
2/29/2024	\$ 68,898,128	\$ 11,932,481	\$ 80,830,609	2.755%	0.125%	2.367%	5.330%	(2.963%)
3/31/2024	\$ 66,854,931	\$ 11,948,912	\$ 78,803,843	2.948%	0.125%	2.520%	5.330%	(2.810%)
4/30/2024	\$ 66,264,302	\$ 11,965,646	\$ 78,229,949	2.889%	0.125%	2.466%	5.330%	(2.864%)
5/31/2024	\$ 64,240,912	\$ 11,996,247	\$ 76,237,159	2.998%	0.125%	2.546%	5.330%	(2.784%)
6/30/2024	\$ 52,557,198	\$ 22,729,506	\$ 75,286,704	3.791%	0.125%	2.684%	5.330%	(2.646%)



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 6/30/2024

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	21,497.59	0.00	21,497.59
Miscellaneous	2,807.28	0.00	2,807.28
Total Revenues:	24,304.87	0.00	24,304.87
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	1,758,088.29	2,529,714.00	771,625.71
ENGINEERING FEES	1,901.00	30,000.00	28,099.00
LEGAL SERVICES	74,761.23	100,000.00	25,238.77
IT Services	66,971.30	73,905.00	6,933.70
MOWING & LANDSCAPE MAINTENANCE	33,867.38	55,963.00	22,095.62
ELECTRICITY	12,501.77	29,380.00	16,878.23
INSURANCE-GENERAL	381,955.55	356,480.00	(25,475.55)
REPAIR & MAINT-BLDG	40,046.78	74,480.00	34,433.22
R & M - HVAC REPAIRS	33,041.70	50,000.00	16,958.30
PUBLIC INFORMATION	12,348.32	25,000.00	12,651.68
FUEL-VEHICLES	40,693.88	68,500.00	27,806.12
Other	994,784.35	1,573,757.00	578,972.65
Total Physical Environment	3,450,961.55	4,967,179.00	1,516,217.45
Capital outlay			
FURNITURE	0.00	0.00	0.00
Other	124,146.84	401,000.00	276,853.16
Total Capital outlay	124,146.84	401,000.00	276,853.16
Principal	0.00	18,659.00	18,659.00
Interest	882.58	1,765.00	882.42
Total Expenditures:	3,575,990.97	5,388,603.00	1,812,612.03
Excess (deficiency) of revenues over expenditures	(3,551,686.10)	(5,388,603.00)	1,836,916.90
Other financing sources (uses):			
Transfers in	3,537,601.47	5,188,603.00	(1,651,001.53)
Transfers out	0.00	0.00	0.00
Capital contributions from landowners	0.00	0.00	0.00
Proceeds from sales/disposals of capital assets	25,668.81	0.00	25,668.81
Total Other financing sources (uses):	3,563,270.28	5,188,603.00	(1,625,332.72)
Net change in fund balance	11,584.18	(200,000.00)	211,584.18
Fund balances, beginning of year	1,194,994.83	0.00	1,194,994.83
Total Fund balances, beginning of year	1,194,994.83	0.00	1,194,994.83
Fund balance, end of year	1,206,579.01	(200,000.00)	1,406,579.01

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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	133,865	134,625	(760)
Intergovernmental revenues	0	0	0
Investment income	7,050	0	7,050
Miscellaneous	1,610	0	1,610
Total Revenues:	142,525	134,625	7,900
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	656	752	96
CHEMICAL WEED CONTROL	10,329	15,493	5,164
MOWING SERVICES	0	0	0
TRASH DISPOSAL	1,500	1,000	(500)
MOWING & LANDSCAPE MAINTENANCE	17,103	27,734	10,631
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	9,953	10,000	48
REPAIR & MAINT - GENERAL	750	3,000	2,250
REPAIR & MAINT-TELEMTRY	9	5,000	4,991
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	564	565	1
Total Physical Environment	40,863	70,544	29,681
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	863	2,818	1,955
Total Capital outlay	863	2,818	1,955
Total Expenditures:	41,726	73,362	31,636
Excess (deficiency) of revenues over expenditures	100,799	61,263	39,536
Other financing sources (uses):			
Transfers out	(44,187)	(72,763)	28,576
Total Other financing sources (uses):	(44,187)	(72,763)	28,576
Net change in fund balance	56,613	(11,500)	68,113
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	267,171	(11,500)	278,671

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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	376,016	378,486	(2,470)
Intergovernmental revenues	0	0	0
Investment income	16,873	0	16,873
Miscellaneous	23,910	0	23,910
Total Revenues:	416,799	378,486	38,313
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,597	1,832	235
CHEMICAL WEED CONTROL	12,751	19,126	6,375
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	10,861	17,612	6,751
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	18,053	38,646	20,593
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	8,873	5,000	(3,873)
REPAIR & MAINT - GENERAL	0	4,500	4,500
REPAIR & MAINT-TELEMETRY	9	5,000	4,991
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	6,082	7,000	918
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	15,000	15,000
Other	21,367	31,894	10,527
Total Physical Environment	79,592	152,610	73,018
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	22,426	23,000	574
Other	3,944	12,884	8,940
Total Capital outlay	26,370	35,884	9,514
Total Expenditures:	105,962	188,494	82,532
Excess (deficiency) of revenues over expenditures	310,838	189,992	120,846
Other financing sources (uses):			
Transfers out	(114,083)	(189,992)	75,909
Total Other financing sources (uses):	(114,083)	(189,992)	75,909
Net change in fund balance	196,754	0	196,754
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 6/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	491,941	0	491,941
Fund balance, end of period	688,695	0	688,695

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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	142,554	143,593	(1,039)
Intergovernmental revenues	0	0	0
Investment income	10,602	0	10,602
Miscellaneous	1,107	0	1,107
Total Revenues:	<u>154,262</u>	<u>143,593</u>	<u>10,669</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	1,266	1,452	186
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	3,164	4,530	1,366
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	17,470	15,000	(2,470)
REPAIR & MAINT - GENERAL	2,416	3,000	584
REPAIR & MAINT-TELEMETRY	702	9,000	8,298
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	18,000	18,000
Other	4,097	4,451	354
Total Physical Environment	<u>29,113</u>	<u>70,633</u>	<u>41,520</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>29,113</u>	<u>70,633</u>	<u>41,520</u>
Excess (deficiency) of revenues over expenditures	<u>125,149</u>	<u>72,960</u>	<u>52,189</u>
Other financing sources (uses):			
Transfers out	(44,440)	(72,960)	28,520
Total Other financing sources (uses):	<u>(44,440)</u>	<u>(72,960)</u>	<u>28,520</u>
Net change in fund balance	80,709	0	80,709
Fund balances, beginning of year	367,353	0	367,353
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 6/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	448,061	0	448,061

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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	395,736	396,934	(1,198)
Intergovernmental revenues	0	0	0
Investment income	18,522	0	18,522
Miscellaneous	26,098	0	26,098
Total Revenues:	<u>440,355</u>	<u>396,934</u>	<u>43,421</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	361	5,000	4,640
ENGINEERING-PERMITS	1,778	0	(1,778)
LEGAL SERVICES	373	2,500	2,127
FINANCIAL CONS./ADVISOR	0	400	400
AUDITORS SERVICES	1,269	1,456	187
CHEMICAL WEED CONTROL	1,100	1,650	550
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	3,513	3,596	83
PRESERVE/EXOTIC MAINT	68,350	146,395	78,045
REPAIR & MAINT-AERATORS	16,136	29,040	12,904
REPAIR & MAINT-PUMP STATN	93	0	(93)
REPAIR & MAINT - GENERAL	25	10,000	9,975
REPAIR & MAINT-TELEMETRY	18	5,000	4,982
REPAIR & MAINT-ROADS	9,349	10,000	651
REPAIR & MAINT-CULVERTS	0	30,000	30,000
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	6,496	5,890	(606)
Total Physical Environment	<u>108,859</u>	<u>253,927</u>	<u>145,068</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	40,000	40,000
MACHINERY & EQUIPMENT	16,796	23,000	6,204
Other	1,875	0	(1,875)
Total Capital outlay	<u>18,671</u>	<u>63,000</u>	<u>44,329</u>
Total Expenditures:	<u>127,530</u>	<u>316,927</u>	<u>189,397</u>
Excess (deficiency) of revenues over expenditures	<u>312,825</u>	<u>80,007</u>	<u>232,818</u>
Other financing sources (uses):			
Transfers out	(97,730)	(100,007)	2,277
Capital contributions from landowners	950	0	950
Total Other financing sources (uses):	<u>(96,780)</u>	<u>(100,007)</u>	<u>3,227</u>
Net change in fund balance	216,045	(20,000)	236,045
Fund balances, beginning of year	<u>544,864</u>	<u>0</u>	<u>544,864</u>
Total Fund balances, beginning of year	<u>544,864</u>	<u>0</u>	<u>544,864</u>
Fund balance, end of period	<u>760,908</u>	<u>(20,000)</u>	<u>780,908</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2023 Through 6/30/2024
(In Whole Numbers)

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

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2023 Through 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	367,956	372,951	(4,995)
Intergovernmental revenues	0	0	0
Investment income	14,603	0	14,603
Miscellaneous	7,950	0	7,950
Total Revenues:	<u>390,509</u>	<u>372,951</u>	<u>17,558</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	10,205	10,000	(205)
ENGINEERING-PERMITS	485	0	(485)
LEGAL SERVICES	812	1,000	188
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,127	1,293	166
CHEMICAL WEED CONTROL	20,303	32,923	12,620
MOWING SERVICES	0	0	0
SECURITY SERVICES	272	0	(272)
TRASH DISPOSAL	22,500	30,000	7,500
MOWING & LANDSCAPE MAINTENANCE	27,936	45,322	17,386
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	6,401	14,634	8,233
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	32,070	68,360	36,290
REPAIR & MAINT - GENERAL	2,930	6,000	3,070
REPAIR & MAINT-TELEMTRY	27	5,000	4,973
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE/FENCE	2,150	3,000	850
Repairs & Maint - Catch Basins	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	165	8,000	7,835
Other	10,339	4,664	(5,675)
Total Physical Environment	<u>137,720</u>	<u>240,696</u>	<u>102,976</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	50,283	46,000	(4,283)
Other	1,214	3,558	2,344
Total Capital outlay	<u>51,497</u>	<u>49,558</u>	<u>(1,939)</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>189,217</u>	<u>290,254</u>	<u>101,037</u>
Excess (deficiency) of revenues over expenditures	<u>201,291</u>	<u>82,697</u>	<u>118,594</u>
Other financing sources (uses):			
Transfers out	(73,602)	(124,253)	50,651

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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Capital contributions from landowners	<u>8,205</u>	<u>11,556</u>	<u>(3,351)</u>
Total Other financing sources (uses):	<u>(65,398)</u>	<u>(112,697)</u>	<u>47,299</u>
Net change in fund balance	135,894	(30,000)	165,894
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>596,935</u></u>	<u><u>(30,000)</u></u>	<u><u>626,935</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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	278,508	281,417	(2,909)
Intergovernmental revenues	0	0	0
Investment income	13,872	0	13,872
Miscellaneous	(60)	0	(60)
Total Revenues:	292,320	281,417	10,903
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,573	1,500	(73)
FINANCIAL CONS./ADVISOR	0	200	200
IT Services	0	0	0
AUDITORS SERVICES	1,152	1,321	169
CHEMICAL WEED CONTROL	5,841	9,471	3,630
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	23,655	41,085	17,430
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	13,163	19,272	6,109
Other	23,502	36,403	12,901
Total Physical Environment	68,884	250,752	181,868
Capital outlay			
MACHINERY & EQUIPMENT	0	23,000	23,000
Total Capital outlay	0	23,000	23,000
Total Expenditures:	68,884	273,752	204,868
Excess (deficiency) of revenues over expenditures	223,436	7,665	215,771
Other financing sources (uses):			
Transfers out	(40,327)	(70,665)	30,338
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(40,327)	(70,665)	30,338
Net change in fund balance	183,109	(63,000)	246,109
Fund balances, beginning of year	424,254	0	424,254
Total Fund balances, beginning of year	424,254	0	424,254
Fund balance, end of period	607,363	(63,000)	670,363

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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	591,967	604,095	(12,128)
Intergovernmental revenues	0	0	0
Investment income	26,119	0	26,119
Miscellaneous	4,540	0	4,540
Total Revenues:	622,626	604,095	18,531
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	2,372	0	(2,372)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,881	2,158	277
CHEMICAL WEED CONTROL	12,295	19,938	7,643
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	12,001	19,461	7,460
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	52,166	99,621	47,455
REPAIR & MAINT-CANAL/LAKE	21,223	17,500	(3,723)
REPAIR & MAINT - GENERAL	372	4,000	3,628
REPAIR & MAINT-TELEMETRY	27	5,000	4,973
REPAIR & MAINT-CULVERTS	0	300,000	300,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
R&M- Aerator refurbishments	12,164	14,000	1,836
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	0	10,000	10,000
Other	49,329	60,408	11,079
Total Physical Environment	163,830	567,586	403,756
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	7,800	0	(7,800)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	64,152	69,000	4,848
Other	3,030	9,896	6,866
Total Capital outlay	74,982	78,896	3,914
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	238,811	646,482	407,671
Excess (deficiency) of revenues over expenditures	383,814	(42,387)	426,201
Other financing sources (uses):			
Transfers out	(120,529)	(190,828)	70,299
Total Other financing sources (uses):	(120,529)	(190,828)	70,299
Net change in fund balance	263,285	(233,215)	496,500
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 6/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	795,409	0	795,409
Total Fund balances, beginning of year	795,409	0	795,409
Fund balance, end of period	1,058,694	(233,215)	1,291,909

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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	579,275	585,505	(6,230)
Intergovernmental revenues	0	0	0
Investment income	20,261	0	20,261
Miscellaneous	40	0	40
Total Revenues:	599,575	585,505	14,070
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	377	500	123
WATER QUALITY	3,079	4,492	1,413
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	745	855	110
CHEMICAL WEED CONTROL	6,980	10,470	3,490
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	8,677	14,070	5,393
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	5,600	25,000	19,400
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	500	500
Other	5,759	5,735	(24)
Total Physical Environment	31,218	65,122	33,904
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	2,775	9,064	6,289
Total Capital outlay	2,775	9,064	6,289
Principal	111,253	224,469	113,216
Interest	41,181	80,399	39,218
Total Expenditures:	186,426	379,054	192,628
Excess (deficiency) of revenues over expenditures	413,149	206,451	206,698
Other financing sources (uses):			
Transfers out	(788,368)	(131,451)	(656,917)
Total Other financing sources (uses):	(788,368)	(131,451)	(656,917)
Net change in fund balance	(375,219)	75,000	(450,219)
Fund balances, beginning of year	802,936	0	802,936
Total Fund balances, beginning of year	802,936	0	802,936
Fund balance, end of period	427,717	75,000	352,717

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2023 Through 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	821,122	827,308	(6,186)
Intergovernmental revenues	0	0	0
Investment income	29,399	0	29,399
Miscellaneous	7,216	0	7,216
Total Revenues:	857,737	827,308	30,429
Expenditures:			
Physical Environment			
ENGINEERING FEES	494	19,000	18,507
ENGINEERING-PERMITS	3,350	0	(3,350)
LEGAL SERVICES	5,812	2,000	(3,812)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,130	1,296	166
MARSH MAINT-LITTORAL ZONE	463	18,779	18,316
CHEMICAL WEED CONTROL	25,486	38,229	12,743
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	7,155	62,000	54,845
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	174,150	250,000	75,850
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	18,218	22,605	4,387
Total Physical Environment	236,256	427,409	191,153
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	172,242	246,990	74,748
Interest	22,129	127,500	105,371
Total Expenditures:	430,627	801,899	371,272
Excess (deficiency) of revenues over expenditures	427,110	25,409	401,701
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(112,073)	(150,409)	38,336
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(112,073)	(150,409)	38,336
Net change in fund balance	315,037	(125,000)	440,037
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 6/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	839,921	0	839,921
Total Fund balances, beginning of year	839,921	0	839,921
Fund balance, end of period	1,154,958	(125,000)	1,279,958

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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	145,237	146,540	(1,303)
Intergovernmental revenues	0	0	0
Investment income	6,474	0	6,474
Miscellaneous	0	0	0
Total Revenues:	<u>151,711</u>	<u>146,540</u>	<u>5,171</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	3,000	3,000
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	235	235
AUDITORS SERVICES	637	731	94
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	3,274	5,309	2,035
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	472	20,000	19,528
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	6,000	6,000
REPAIR & MAINT - GENERAL	425	5,000	4,575
REPAIR & MAINT-TELEMETRY	2,822	16,000	13,178
REPAIR & MAINT - GATE/FENCE	0	2,000	2,000
R&M- GENERATORS	3,147	12,500	9,353
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	<u>4,649</u>	<u>8,921</u>	<u>4,272</u>
Total Physical Environment	<u>15,427</u>	<u>84,896</u>	<u>69,469</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	31,250	31,250
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>31,250</u>	<u>31,250</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>15,427</u>	<u>116,146</u>	<u>100,719</u>
Excess (deficiency) of revenues over expenditures	<u>136,284</u>	<u>30,394</u>	<u>105,890</u>
Other financing sources (uses):			
Transfers out	<u>(35,805)</u>	<u>(52,040)</u>	<u>16,235</u>
Total Other financing sources (uses):	<u>(35,805)</u>	<u>(52,040)</u>	<u>16,235</u>
Net change in fund balance	100,479	(21,646)	122,125
Fund balances, beginning of year	<u>187,447</u>	<u>0</u>	<u>187,447</u>
Total Fund balances, beginning of year	<u>187,447</u>	<u>0</u>	<u>187,447</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2023 Through 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	287,926	(21,646)	309,572

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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	50,062	50,737	(675)
Investment income	7,021	0	7,021
Miscellaneous	0	0	0
Total Revenues:	57,083	50,737	6,346
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	463	531	68
TRASH DISPOSAL	2,550	3,400	850
MOWING & LANDSCAPE MAINTENANCE	719	1,166	447
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,600	1,600
REPAIR & MAINT - GENERAL	175	5,000	4,825
REPAIR & MAINT-TELEMTRY	18	5,000	4,982
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	743	848	105
Total Physical Environment	4,668	29,045	24,377
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	9,600	12,500	2,900
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	9,600	12,500	2,900
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	14,268	41,545	27,277
Excess (deficiency) of revenues over expenditures	42,815	9,192	33,623
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(16,687)	(21,692)	5,005
Total Other financing sources (uses):	(16,687)	(21,692)	5,005
Net change in fund balance	26,128	(12,500)	38,628
Fund balances, beginning of year	272,040	0	272,040
Total Fund balances, beginning of year	272,040	0	272,040
Fund balance, end of period	298,168	(12,500)	310,668

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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	130,920	131,701	(781)
Intergovernmental revenues	0	0	0
Investment income	8,206	0	8,206
Miscellaneous	0	0	0
Total Revenues:	139,126	131,701	7,425
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	272	272
Special Legislative Activities	0	0	0
AUDITORS SERVICES	732	840	108
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,709	2,771	1,062
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	851	20,000	19,149
REPAIR & MAINT-CANAL/LAKE	5,540	7,500	1,960
REPAIR & MAINT-BLDG	0	3,000	3,000
REPAIR & MAINT - GENERAL	300	5,000	4,700
REPAIR & MAINT-TELEMETRY	587	18,000	17,413
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
R&M- GENERATORS	6,632	12,500	5,868
REPAIR & MAINT- WATER CTRL STR	0	1,600	1,600
Other	3,307	6,820	3,513
Total Physical Environment	19,659	83,303	63,644
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	7,106	61,250	54,144
Total Capital outlay	7,106	61,250	54,144
Total Expenditures:	26,765	144,553	117,788
Excess (deficiency) of revenues over expenditures	112,360	(12,852)	125,212
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(31,275)	(48,398)	17,123
Total Other financing sources (uses):	(31,275)	(48,398)	17,123
Net change in fund balance	81,085	(61,250)	142,335
Fund balances, beginning of year	272,622	0	272,622
Total Fund balances, beginning of year	272,622	0	272,622

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 5D
 From 10/1/2023 Through 6/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	353,707	(61,250)	414,957

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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	124,871	125,999	(1,128)
Intergovernmental revenues	2,479	0	2,479
Investment income	11,406	0	11,406
Miscellaneous	9,580	0	9,580
Total Revenues:	148,335	125,999	22,336
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	2,479	4,513	2,034
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	588	675	87
CHEMICAL WEED CONTROL	3,859	5,789	1,930
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,200	1,200
MOWING & LANDSCAPE MAINTENANCE	10,386	16,842	6,456
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	22	1,000	978
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT - GATE/FENCE	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	1,992	1,570	(422)
Total Physical Environment	19,326	42,089	22,763
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	9,300	10,000	700
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	956	3,122	2,166
Total Capital outlay	10,256	13,122	2,866
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	29,582	55,211	25,629
Excess (deficiency) of revenues over expenditures	118,753	70,788	47,965
Other financing sources (uses):			
Transfers out	(40,864)	(70,788)	29,924
Total Other financing sources (uses):	(40,864)	(70,788)	29,924
Net change in fund balance	77,889	0	77,889
Fund balances, beginning of year	409,013	0	409,013
Total Fund balances, beginning of year	409,013	0	409,013

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 7
 From 10/1/2023 Through 6/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	486,901	0	486,901

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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	135,371	135,931	(560)
Intergovernmental revenues	0	0	0
Investment income	10,331	0	10,331
Miscellaneous	(80)	0	(80)
Total Revenues:	<u>145,621</u>	<u>135,931</u>	<u>9,690</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	3,719	6,549	2,830
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	615	705	90
CHEMICAL WEED CONTROL	2,620	3,930	1,310
MOWING SERVICES	0	0	0
SECURITY SERVICES	272	0	(272)
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	3,735	6,056	2,321
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,500	5,500
REPAIR & MAINT - GENERAL	230	5,000	4,770
REPAIR & MAINT-TELEMETRY	18	12,000	11,982
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	1,546	1,665	119
Total Physical Environment	<u>13,253</u>	<u>75,405</u>	<u>62,152</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	11,472	0	(11,472)
Other	562	1,835	1,273
Total Capital outlay	<u>12,034</u>	<u>1,835</u>	<u>(10,199)</u>
Interest	0	0	0
Total Expenditures:	<u>25,287</u>	<u>77,240</u>	<u>51,953</u>
Excess (deficiency) of revenues over expenditures	<u>120,334</u>	<u>58,691</u>	<u>61,643</u>
Other financing sources (uses):			
Transfers out	(48,306)	(78,691)	30,385

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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(48,306)</u>	<u>(78,691)</u>	<u>30,385</u>
Net change in fund balance	72,029	(20,000)	92,029
Fund balances, beginning of year	<u>367,166</u>	<u>0</u>	<u>367,166</u>
Total Fund balances, beginning of year	<u>367,166</u>	<u>0</u>	<u>367,166</u>
Fund balance, end of period	<u>439,195</u>	<u>(20,000)</u>	<u>459,195</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2023 Through 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,141,954	1,146,109	(4,155)
Intergovernmental revenues	0	0	0
Investment income	42,396	0	42,396
Miscellaneous	3,068	0	3,068
Total Revenues:	1,187,417	1,146,109	41,308
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	921	0	(921)
LEGAL SERVICES	0	2,000	2,000
WATER QUALITY	1,062	2,384	1,322
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,575	4,101	526
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	26,512	42,510	15,998
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	7,750	12,568	4,818
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	158,093	239,670	81,577
UPLAND MAINTENANCE	15,556	34,850	19,294
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	69,744	111,816	42,072
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	7,350	10,000	2,650
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	800	4,000	3,200
REPAIR & MAINT-TELEMTRY	49	5,000	4,951
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	50,000	50,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
R&M- Aerator refurbishments	12,164	14,000	1,836
R & M PRESERVE STRUCTURES	0	150,000	150,000
REPAIR & MAINT- RTU GATES	980	1,000	20
REPAIR & MAINT- WATER CTRL STR	0	25,000	25,000
Other	90,320	133,194	42,874
Total Physical Environment	394,875	905,593	510,718
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	46,430	69,000	22,570
Other	125	0	(125)
Total Capital outlay	46,555	89,000	42,445

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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Principal	0	0	0
Total Expenditures:	<u>441,430</u>	<u>994,593</u>	<u>553,163</u>
Excess (deficiency) of revenues over expenditures	<u>745,987</u>	<u>151,516</u>	<u>594,471</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(158,288)</u>	<u>(241,516)</u>	<u>83,228</u>
Total Other financing sources (uses):	<u>(158,288)</u>	<u>(241,516)</u>	<u>83,228</u>
Net change in fund balance	587,699	(90,000)	677,699
Fund balances, beginning of year	1,186,990	0	1,186,990
Total Fund balances, beginning of year	<u>1,186,990</u>	<u>0</u>	<u>1,186,990</u>
Fund balance, end of period	<u>1,774,689</u>	<u>(90,000)</u>	<u>1,864,689</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2023 Through 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	926,660	930,539	(3,879)
Intergovernmental revenues	0	0	0
Investment income	33,427	0	33,427
Miscellaneous	0	0	0
Total Revenues:	<u>960,087</u>	<u>930,539</u>	<u>29,548</u>
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	1,500	0	(1,500)
AUDITORS SERVICES	2,789	3,199	410
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	11,326	18,161	6,835
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,625	2,635	1,010
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	155,392	239,670	84,278
UPLAND MAINTENANCE	38,026	85,190	47,164
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	54,460	46,341	(8,119)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	610	8,000	7,390
REPAIR & MAINT-TELEMETRY	261	5,000	4,739
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	1,850	3,000	1,150
R&M- Aerator refurbishments	6,082	7,000	918
R & M PRESERVE STRUCTURES	60,655	150,000	89,345
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	54,847	82,549	27,702
Total Physical Environment	<u>389,449</u>	<u>751,945</u>	<u>362,496</u>
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	<u>0</u>	<u>43,000</u>	<u>43,000</u>
Principal	0	0	0
Total Expenditures:	<u>389,449</u>	<u>794,945</u>	<u>405,496</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2023 Through 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>570,637</u>	<u>135,594</u>	<u>435,043</u>
Other financing sources (uses):			
Transfers out	<u>(138,905)</u>	<u>(178,594)</u>	<u>39,690</u>
Total Other financing sources (uses):	<u>(138,905)</u>	<u>(178,594)</u>	<u>39,690</u>
Net change in fund balance	431,733	(43,000)	474,733
Fund balances, beginning of year	<u>935,153</u>	<u>0</u>	<u>935,153</u>
Total Fund balances, beginning of year	<u>935,153</u>	<u>0</u>	<u>935,153</u>
Fund balance, end of period	<u>1,366,886</u>	<u>(43,000)</u>	<u>1,409,886</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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	3,033,634	3,062,555	(28,921)
Intergovernmental revenues	0	0	0
Investment income	88,079	0	88,079
Miscellaneous	1,610	0	1,610
Total Revenues:	3,123,323	3,062,555	60,768
Expenditures:			
Physical Environment			
ENGINEERING FEES	14,318	54,000	39,682
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,393	5,000	1,607
WATER QUALITY	9,825	17,390	7,565
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	1,333	1,333
AUDITORS SERVICES	9,801	11,242	1,441
MARSH MAINT-LITTORAL ZONE	351,799	525,150	173,351
CHEMICAL WEED CONTROL	221,592	331,937	110,345
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	21,388	34,683	13,295
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	6,460	6,460	0
PRESERVE/EXOTIC MAINT	62,412	109,250	46,838
REPAIR & MAINT-AERATORS	207,196	254,110	46,914
REPAIR & MAINT-PUMP STATN	6,430	55,000	48,570
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	19,500	47,000	27,500
REPAIR & MAINT-BLDG	975	6,000	5,025
REPAIR & MAINT - GENERAL	2,135	15,000	12,865
REPAIR & MAINT-TELEMTRY	1,826	10,500	8,674
REPAIR & MAINT-ROADS	66,560	130,000	63,440
REPAIR & MAINT-CULVERTS	4,200	100,000	95,800
REPAIR & MAINT - GATE/FENCE	850	5,000	4,150
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	0	160,000	160,000
R&M- Aerator refurbishments	24,394	35,000	10,606
R&M- GENERATORS	6,962	17,500	10,539
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	4,500	4,500
R&M- PRESERVE STRUCTURE/INLETS	1,040	2,080	1,040
Other	178,328	268,540	90,212
Total Physical Environment	1,221,383	2,209,675	988,292
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	155,178	0	(155,178)
CULVERTS/STRUCTURES	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2023 Through 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
MACHINERY & EQUIPMENT	44,053	202,500	158,447
Other	3,822	8,403	4,581
Total Capital outlay	203,052	210,903	7,851
Principal	0	179,522	179,522
Interest	8,492	16,983	8,491
Total Expenditures:	1,432,927	2,617,083	1,184,156
Excess (deficiency) of revenues over expenditures	1,690,396	445,472	1,244,924
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(465,877)	(695,472)	229,595
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(465,877)	(695,472)	229,595
Net change in fund balance	1,224,519	(250,000)	1,474,519
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	3,587,172	(250,000)	3,837,172

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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	74,943	75,540	(597)
Intergovernmental revenues	0	0	0
Investment income	5,595	0	5,595
Miscellaneous	68	0	68
Total Revenues:	80,607	75,540	5,067
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	302	346	44
CHEMICAL WEED CONTROL	130	194	64
MOWING SERVICES	0	0	0
TRASH DISPOSAL	1,150	1,000	(150)
MOWING & LANDSCAPE MAINTENANCE	2,085	3,381	1,296
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,850	1,000	(1,850)
REPAIR & MAINT - GENERAL	302	1,000	698
REPAIR & MAINT-TELEMETRY	18	5,000	4,982
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	750	754	4
Total Physical Environment	7,586	20,175	12,589
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	7,800	10,000	2,200
MACHINERY & EQUIPMENT	0	0	0
Other	639	2,088	1,449
Total Capital outlay	8,439	12,088	3,649
Total Expenditures:	16,025	32,263	16,238
Excess (deficiency) of revenues over expenditures	64,582	43,277	21,305
Other financing sources (uses):			
Transfers out	(33,076)	(53,277)	20,201
Total Other financing sources (uses):	(33,076)	(53,277)	20,201
Net change in fund balance	31,506	(10,000)	41,506
Fund balances, beginning of year	196,182	0	196,182
Total Fund balances, beginning of year	196,182	0	196,182
Fund balance, end of period	227,688	(10,000)	237,688

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 6/30/2024
(In Whole Numbers)

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

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12A
From 10/1/2023 Through 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	26,042	26,188	(146)
Intergovernmental revenues	0	0	0
Investment income	3,168	0	3,168
Miscellaneous	0	0	0
Total Revenues:	<u>29,209</u>	<u>26,188</u>	<u>3,021</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	120	138	18
CHEMICAL WEED CONTROL	774	1,255	481
TRASH DISPOSAL	0	1,500	1,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	949	7,994	7,045
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	1,993	2,989	996
Total Physical Environment	<u>3,837</u>	<u>18,876</u>	<u>15,039</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>3,837</u>	<u>18,876</u>	<u>15,039</u>
Excess (deficiency) of revenues over expenditures	<u>25,373</u>	<u>7,312</u>	<u>18,061</u>
Other financing sources (uses):			
Transfers out	(6,554)	(10,812)	4,258
Total Other financing sources (uses):	<u>(6,554)</u>	<u>(10,812)</u>	<u>4,258</u>
Net change in fund balance	18,819	(3,500)	22,319
Fund balances, beginning of year	118,843	0	118,843
Total Fund balances, beginning of year	<u>118,843</u>	<u>0</u>	<u>118,843</u>
Fund balance, end of period	<u>137,662</u>	<u>(3,500)</u>	<u>141,162</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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	959,555	972,528	(12,973)
Intergovernmental revenues	0	0	0
Investment income	26,995	0	26,995
Miscellaneous	43,960	0	43,960
Total Revenues:	1,030,511	972,528	57,983
Expenditures:			
Physical Environment			
ENGINEERING FEES	98	1,000	903
ENGINEERING-PERMITS	1,613	0	(1,613)
LEGAL SERVICES	5,353	5,000	(353)
WATER QUALITY	3,504	5,480	1,976
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	507	507
AUDITORS SERVICES	3,398	3,898	500
CHEMICAL WEED CONTROL	26,333	42,702	16,369
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	7,923	10,079	2,156
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	126,800	166,474	39,674
REPAIR & MAINT-PUMP STATN	3,076	20,000	16,924
REPAIR & MAINT-CANAL/LAKE	5,000	5,000	0
REPAIR & MAINT-BLDG	0	1,000	1,000
REPAIR & MAINT - GENERAL	5,520	5,000	(520)
REPAIR & MAINT-TELEMTRY	791	6,000	5,209
REPAIR & MAINT-CULVERTS	76,203	40,000	(36,203)
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	25,289	28,000	2,711
R&M- GENERATORS	2,470	12,500	10,030
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	125,428	194,582	69,154
Total Physical Environment	418,798	552,722	133,924
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	230,909	0	(230,909)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	7,106	115,500	108,394
Other	828	1,478	650
Total Capital outlay	238,842	116,978	(121,864)
Principal	0	96,407	96,407
Interest	4,560	9,120	4,560
Total Expenditures:	662,201	775,227	113,026
Excess (deficiency) of revenues over expenditures	368,310	197,301	171,009

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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	(137,580)	(181,097)	43,517
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(137,580)</u>	<u>(181,097)</u>	<u>43,517</u>
Net change in fund balance	230,730	16,204	214,526
Fund balances, beginning of year	781,249	0	781,249
Total Fund balances, beginning of year	<u>781,249</u>	<u>0</u>	<u>781,249</u>
Fund balance, end of period	<u><u>1,011,979</u></u>	<u><u>16,204</u></u>	<u><u>995,775</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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	998,467	1,011,979	(13,512)
Intergovernmental revenues	0	0	0
Investment income	36,698	0	36,698
Miscellaneous	2,740	0	2,740
Total Revenues:	<u>1,037,905</u>	<u>1,011,979</u>	<u>25,926</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,468	5,000	3,532
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	899	1,200	301
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,079	3,532	453
CHEMICAL WEED CONTROL	50,578	82,018	31,440
MOWING SERVICES	0	0	0
TRASH DISPOSAL	20,000	30,000	10,000
MOWING & LANDSCAPE MAINTENANCE	8,995	14,587	5,592
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	106,400	193,608	87,208
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	17,530	25,000	7,470
REPAIR & MAINT - GENERAL	2,595	15,000	12,405
REPAIR & MAINT-TELEMTRY	254	6,000	5,746
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	3,500	3,500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	24,329	28,000	3,671
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	0	11,000	11,000
Other	146,888	216,230	69,342
Total Physical Environment	<u>383,014</u>	<u>670,675</u>	<u>287,661</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	23,800	501,500	477,700
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	16,352	92,000	75,648
Other	2,394	5,779	3,385
Total Capital outlay	<u>42,546</u>	<u>599,279</u>	<u>556,733</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>425,561</u>	<u>1,269,954</u>	<u>844,393</u>
Excess (deficiency) of revenues over expenditures	<u>612,344</u>	<u>(257,975)</u>	<u>870,319</u>

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2023 Through 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(115,699)	(176,125)	60,426
Total Other financing sources (uses):	<u>(115,699)</u>	<u>(176,125)</u>	<u>60,426</u>
Net change in fund balance	496,645	(434,100)	930,745
Fund balances, beginning of year			
	<u>1,024,729</u>	<u>0</u>	<u>1,024,729</u>
Total Fund balances, beginning of year	<u>1,024,729</u>	<u>0</u>	<u>1,024,729</u>
Fund balance, end of period	<u><u>1,521,373</u></u>	<u><u>(434,100)</u></u>	<u><u>1,955,473</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2023 Through 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,309,853	1,321,965	(12,112)
Intergovernmental revenues	0	0	0
Investment income	56,705	0	56,705
Miscellaneous	58,649	0	58,649
Total Revenues:	<u>1,425,207</u>	<u>1,321,965</u>	<u>103,242</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,421	40,000	37,580
ENGINEERING-PERMITS	15,600	0	(15,600)
ENVIRONMENTAL LIASON	11,787	25,031	13,245
LEGAL SERVICES	18,658	15,000	(3,658)
WATER QUALITY	4,135	5,698	1,564
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	3,967	4,550	583
MARSH MAINT-LITTORAL ZONE	463	6,386	5,923
CHEMICAL WEED CONTROL	28,329	42,494	14,165
MOWING SERVICES	0	0	0
SECURITY SERVICES	384,443	461,331	76,889
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	28,610	46,395	17,785
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-TELEMTRY	0	1,000	1,000
REPAIR & MAINT-ROADS	25,771	340,000	314,229
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	100,000	100,000
REPAIR & MAINT- STREET SWEEP	4,240	6,876	2,636
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	21,726	20,978	(748)
Total Physical Environment	<u>550,354</u>	<u>1,210,159</u>	<u>659,805</u>
Capital outlay			
ROADS/BRIDGES	0	550,000	550,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	5,350	3,186	(2,164)
Total Capital outlay	<u>5,350</u>	<u>553,186</u>	<u>547,836</u>
Principal	0	0	0
Total Expenditures:	<u>555,705</u>	<u>1,763,345</u>	<u>1,207,640</u>
Excess (deficiency) of revenues over expenditures	<u>869,502</u>	<u>(441,380)</u>	<u>1,310,882</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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	(157,263)	(238,620)	81,357
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(157,263)</u>	<u>(238,620)</u>	<u>81,357</u>
Net change in fund balance	712,240	(680,000)	1,392,240
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>2,420,428</u></u>	<u><u>(680,000)</u></u>	<u><u>3,100,428</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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,124,472	2,141,417	(16,945)
Intergovernmental revenues	219,934	229,500	(9,566)
Investment income	79,702	0	79,702
Miscellaneous	23,407	0	23,407
Total Revenues:	2,447,515	2,370,917	76,598
Expenditures:			
Physical Environment			
ENGINEERING FEES	24,250	36,000	11,750
ENGINEERING-PERMITS	3,546	0	(3,546)
LEGAL SERVICES	4,727	18,000	13,273
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	310,480	378,187	67,707
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	545	545
AUDITORS SERVICES	6,870	7,880	1,010
MARSH MAINT-LITTORAL ZONE	255,849	411,018	155,169
CHEMICAL WEED CONTROL	128,985	193,057	64,072
TRASH DISPOSAL	295	1,300	1,005
MOWING & LANDSCAPE MAINTENANCE	10,374	16,822	6,448
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	24,718	24,718	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	134,980	189,135	54,155
REPAIR & MAINT-PUMP STATN	55,606	55,000	(606)
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	375	2,000	1,625
REPAIR & MAINT - GENERAL	2,690	15,000	12,310
REPAIR & MAINT-TELEMETRY	7,123	37,000	29,877
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	24,394	28,000	3,606
R&M- GENERATORS	5,941	17,500	11,559
REPAIR & MAINT- STREET SWEEP	21,466	29,655	8,189
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	163,169	266,258	103,089
Total Physical Environment	1,193,806	2,056,575	862,769
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	7,106	97,500	90,394
Other	925	3,020	2,095
Total Capital outlay	8,031	100,520	92,489

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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Principal	34,448	49,398	14,950
Interest	4,426	25,500	21,074
Total Expenditures:	<u>1,240,711</u>	<u>2,231,993</u>	<u>991,282</u>
Excess (deficiency) of revenues over expenditures	<u>1,206,804</u>	<u>138,924</u>	<u>1,067,880</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(247,354)	(371,770)	124,416
Capital contributions from landowners	17,371	22,047	(4,676)
Total Other financing sources (uses):	<u>(229,983)</u>	<u>(349,723)</u>	<u>119,740</u>
Net change in fund balance	976,821	(210,799)	1,187,620
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>3,280,458</u>	<u>(210,799)</u>	<u>3,491,257</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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	552,281	553,885	(1,604)
Intergovernmental revenues	0	0	0
Investment income	20,097	0	20,097
Miscellaneous	1,010	0	1,010
Total Revenues:	573,388	553,885	19,503
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,233	500	(733)
WATER QUALITY	9,653	14,762	5,109
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,761	2,020	259
MARSH MAINT-LITTORAL ZONE	2,298	26,665	24,367
CHEMICAL WEED CONTROL	20,375	30,563	10,188
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	3,408	5,526	2,118
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	1,780	20,706	18,926
REPAIR & MAINT-AERATORS	24,071	85,365	61,294
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	749	7,000	6,251
REPAIR & MAINT-TELEMETRY	53	5,000	4,947
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	6,082	7,000	918
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	79,124	95,712	16,588
Total Physical Environment	150,587	335,819	185,232
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	15,600	20,000	4,400
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	76,174	92,000	15,826
Other	2,565	1,845	(720)
Total Capital outlay	94,339	113,845	19,506
Interest	0	0	0
Total Expenditures:	244,926	449,664	204,738
Excess (deficiency) of revenues over expenditures	328,462	104,221	224,241

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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers in	0	0	0
Transfers out	<u>(75,166)</u>	<u>(124,221)</u>	<u>49,055</u>
Total Other financing sources (uses):	<u>(75,166)</u>	<u>(124,221)</u>	<u>49,055</u>
Net change in fund balance	253,296	(20,000)	273,296
Fund balances, beginning of year	560,369	0	560,369
Total Fund balances, beginning of year	<u>560,369</u>	<u>0</u>	<u>560,369</u>
Fund balance, end of period	<u><u>813,665</u></u>	<u><u>(20,000)</u></u>	<u><u>833,665</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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	39,877	40,096	(219)
Investment income	11,803	0	11,803
Miscellaneous	0	0	0
Total Revenues:	<u>51,680</u>	<u>40,096</u>	<u>11,584</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	77	88	11
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	399	397	(2)
Total Physical Environment	<u>476</u>	<u>11,985</u>	<u>11,509</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	15,000	15,000
Total Capital outlay	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Total Expenditures:	<u>476</u>	<u>26,985</u>	<u>26,509</u>
Excess (deficiency) of revenues over expenditures	<u>51,204</u>	<u>13,111</u>	<u>38,093</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(11,108)	(17,611)	6,503
Total Other financing sources (uses):	<u>(11,108)</u>	<u>(17,611)</u>	<u>6,503</u>
Net change in fund balance	40,096	(4,500)	44,596
Fund balances, beginning of year	<u>471,285</u>	<u>0</u>	<u>471,285</u>
Total Fund balances, beginning of year	<u>471,285</u>	<u>0</u>	<u>471,285</u>
Fund balance, end of period	<u>511,381</u>	<u>(4,500)</u>	<u>515,881</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2023 Through 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	229,405	228,772	633
Intergovernmental revenues	0	0	0
Investment income	10,544	0	10,544
Miscellaneous	4,935	0	4,935
Total Revenues:	<u>244,884</u>	<u>228,772</u>	<u>16,112</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	15,381	5,000	(10,381)
ENGINEERING-PERMITS	250	0	(250)
LEGAL SERVICES	7,120	1,000	(6,120)
SPECIAL SERVICES	0	0	0
WATER QUALITY	1,314	1,577	263
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	490	562	72
CHEMICAL WEED CONTROL	4,656	7,550	2,894
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	7,500	12,000	4,500
REPAIR & MAINT - GENERAL	3,686	10,000	6,314
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	2,201	2,173	(28)
Total Physical Environment	<u>42,597</u>	<u>49,362</u>	<u>6,765</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	51,400	20,000	(31,400)
CULVERTS/STRUCTURES	0	0	0
Other	153	498	345
Total Capital outlay	<u>51,553</u>	<u>20,498</u>	<u>(31,055)</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>94,150</u>	<u>69,860</u>	<u>(24,290)</u>
Excess (deficiency) of revenues over expenditures	<u>150,734</u>	<u>158,912</u>	<u>(8,178)</u>
Other financing sources (uses):			
Transfers out	(34,968)	(43,912)	8,944
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):	<u>(34,968)</u>	<u>(43,912)</u>	<u>8,944</u>
Net change in fund balance	115,767	115,000	767
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 6/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	328,176	0	328,176
Fund balance, end of period	443,943	115,000	328,943

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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	800,380	801,955	(1,575)
Intergovernmental revenues	0	0	0
Investment income	18,338	0	18,338
Miscellaneous	940	0	940
Total Revenues:	<u>819,658</u>	<u>801,955</u>	<u>17,703</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	10,800	10,000	(800)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,500	1,500
WATER QUALITY	5,981	8,953	2,973
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	235	235
AUDITORS SERVICES	2,308	2,647	339
MARSH MAINT-LITTORAL ZONE	82,307	132,236	49,929
CHEMICAL WEED CONTROL	34,288	51,432	17,144
MOWING & LANDSCAPE MAINTENANCE	198	321	123
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	146,764	203,205	56,441
REPAIR & MAINT-AERATORS	10,513	52,940	42,427
REPAIR & MAINT-PUMP STATN	2,139	10,000	7,861
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,857	12,500	10,643
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	545	3,000	2,455
REPAIR & MAINT-TELEMETRY	434	10,000	9,566
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	10,000	10,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- GENERATORS	2,173	12,500	10,327
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
R&M- PRESERVE STRUCTURE/INLETS	1,040	2,080	1,040
Other	19,869	29,753	9,884
Total Physical Environment	<u>321,215</u>	<u>559,802</u>	<u>238,587</u>
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	120	392	272
Total Capital outlay	<u>120</u>	<u>31,642</u>	<u>31,522</u>
Principal	17,224	24,699	7,475
Interest	2,213	12,750	10,537
Total Expenditures:	<u>340,772</u>	<u>628,893</u>	<u>288,121</u>

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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>478,886</u>	<u>173,062</u>	<u>305,824</u>
Other financing sources (uses):			
Transfers out	(141,776)	(222,708)	80,932
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(141,776)</u>	<u>(222,708)</u>	<u>80,932</u>
Net change in fund balance	337,110	(49,646)	386,756
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>761,484</u>	<u>(49,646)</u>	<u>811,130</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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	321,719	322,542	(823)
Intergovernmental revenues	0	0	0
Investment income	11,972	0	11,972
Miscellaneous	880	0	880
Total Revenues:	<u>334,571</u>	<u>322,542</u>	<u>12,029</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	180	500	320
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,097	1,258	161
MARSH MAINT-LITTORAL ZONE	4,801	36,805	32,004
CHEMICAL WEED CONTROL	25,931	38,896	12,965
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	400	648	248
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	98,793	115,031	16,238
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	165	4,000	3,835
REPAIR & MAINT-TELEMTRY	79	1,000	921
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	41,500	100,000	58,500
REPAIR & MAINT - GATE/FENCE	1,900	1,500	(400)
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
R&M- PRESERVE STRUCTURE/INLETS	1,456	2,912	1,456
Other	<u>3,358</u>	<u>3,440</u>	<u>82</u>
Total Physical Environment	<u>181,021</u>	<u>318,058</u>	<u>137,037</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>281</u>	<u>919</u>	<u>638</u>
Total Capital outlay	<u>281</u>	<u>919</u>	<u>638</u>
Total Expenditures:	<u>181,302</u>	<u>318,977</u>	<u>137,675</u>
Excess (deficiency) of revenues over expenditures	<u>153,269</u>	<u>3,565</u>	<u>149,704</u>
Other financing sources (uses):			
Transfers out	(59,653)	(83,565)	23,912

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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(59,653)</u>	<u>(83,565)</u>	<u>23,912</u>
Net change in fund balance	93,616	(80,000)	173,616
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>421,248</u>	<u>(80,000)</u>	<u>501,248</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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	334,125	335,774	(1,649)
Intergovernmental revenues	0	0	0
Investment income	23,828	0	23,828
Miscellaneous	73	0	73
Total Revenues:	358,026	335,774	22,252
Expenditures:			
Physical Environment			
ENGINEERING FEES	7,200	11,500	4,300
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	116	1,000	884
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	272	272
AUDITORS SERVICES	1,274	1,461	187
MARSH MAINT-LITTORAL ZONE	11,128	48,071	36,943
CHEMICAL WEED CONTROL	26,133	39,200	13,067
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	15,390	24,956	9,566
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	4,227	24,157	19,930
REPAIR & MAINT-AERATORS	385	7,994	7,609
REPAIR & MAINT-PUMP STATN	3,245	20,000	16,756
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	507	10,000	9,493
REPAIR & MAINT-TELEMETRY	587	5,000	4,413
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	60,000	60,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
R&M- GENERATORS	1,960	12,500	10,540
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	9,363	13,395	4,032
Total Physical Environment	81,516	399,506	317,990
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	150,000	150,000
MACHINERY & EQUIPMENT	7,106	61,250	54,144
Other	299	567	268
Total Capital outlay	7,405	211,817	204,412
Principal	0	0	0
Total Expenditures:	88,920	611,323	522,403

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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>269,106</u>	<u>(275,549)</u>	<u>544,655</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(76,285)	(115,701)	39,416
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(76,285)</u>	<u>(115,701)</u>	<u>39,416</u>
Net change in fund balance	192,821	(391,250)	584,071
Fund balances, beginning of year			
	<u>829,074</u>	<u>0</u>	<u>829,074</u>
Total Fund balances, beginning of year	<u>829,074</u>	<u>0</u>	<u>829,074</u>
Fund balance, end of period	<u>1,021,895</u>	<u>(391,250)</u>	<u>1,413,145</u>

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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	176,265	177,097	(832)
Investment income	10,007	0	10,007
Miscellaneous	350	0	350
Total Revenues:	186,622	177,097	9,525
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	440	500	60
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	1,336	1,533	197
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	463	7,512	7,049
CHEMICAL WEED CONTROL	3,708	5,562	1,854
TRASH DISPOSAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	36,944	69,021	32,077
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	4,000	10,000	6,000
R & M PRESERVE STRUCTURES	0	15,000	15,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	3,113	2,778	(335)
Total Physical Environment	50,004	120,106	70,102
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	215	703	488
Total Capital outlay	215	703	488
Total Expenditures:	50,219	120,809	70,590
Excess (deficiency) of revenues over expenditures	136,403	56,288	80,115
Other financing sources (uses):			
Transfers out	(37,538)	(56,288)	18,750
Total Other financing sources (uses):	(37,538)	(56,288)	18,750
Net change in fund balance	98,864	0	98,864
Fund balances, beginning of year	329,693	0	329,693
Total Fund balances, beginning of year	329,693	0	329,693
Fund balance, end of period	428,558	0	428,558

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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	91,333	91,247	86
Intergovernmental revenues	0	0	0
Investment income	3,071	0	3,071
Miscellaneous	0	0	0
Total Revenues:	<u>94,405</u>	<u>91,247</u>	<u>3,158</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	3,000	0	(3,000)
AUDITORS SERVICES	257	295	38
MARSH MAINT-LITTORAL ZONE	463	6,386	5,923
CHEMICAL WEED CONTROL	7,501	11,252	3,751
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	8,916	30,820	21,904
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
Other	914	903	(11)
Total Physical Environment	<u>22,413</u>	<u>52,724</u>	<u>30,311</u>
Capital outlay	1,302	171	(1,131)
Principal	5,741	8,233	2,492
Interest	738	4,250	3,512
Total Expenditures:	<u>30,195</u>	<u>65,378</u>	<u>35,183</u>
Excess (deficiency) of revenues over expenditures	<u>64,210</u>	<u>25,869</u>	<u>38,341</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(20,331)	(25,869)	5,538
Total Other financing sources (uses):	<u>(20,331)</u>	<u>(25,869)</u>	<u>5,538</u>
Net change in fund balance	43,879	0	43,879
Fund balances, beginning of year	<u>80,991</u>	<u>0</u>	<u>80,991</u>
Total Fund balances, beginning of year	<u>80,991</u>	<u>0</u>	<u>80,991</u>
Fund balance, end of period	<u>124,870</u>	<u>0</u>	<u>124,870</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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	889,201	894,231	(5,030)
Intergovernmental revenues	0	0	0
Investment income	49,587	0	49,587
Miscellaneous	(1,631)	0	(1,631)
Total Revenues:	<u>937,158</u>	<u>894,231</u>	<u>42,927</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	39	18,000	17,961
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	435	5,000	4,565
WATER QUALITY	2,493	5,140	2,647
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,647	4,183	536
MOWING & LANDSCAPE MAINTENANCE	639	1,037	398
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	155,018	317,235	162,217
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	6,900	15,000	8,100
REPAIR & MAINT-BLDG	0	40,000	40,000
REPAIR & MAINT - GENERAL	572	10,000	9,428
REPAIR & MAINT-TELEMETRY	27	6,000	5,973
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	38,736	35,000	(3,736)
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	216,794	317,989	101,195
Total Physical Environment	<u>425,300</u>	<u>1,028,084</u>	<u>602,784</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	60,000	60,000
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	173,549	138,000	(35,549)
Other	895	2,106	1,211
Total Capital outlay	<u>174,444</u>	<u>200,106</u>	<u>25,662</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>599,744</u>	<u>1,228,190</u>	<u>628,446</u>
Excess (deficiency) of revenues over expenditures	<u>337,414</u>	<u>(333,959)</u>	<u>671,373</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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(171,110)</u>	<u>(276,041)</u>	<u>104,931</u>
Total Other financing sources (uses):	<u>(171,110)</u>	<u>(276,041)</u>	<u>104,931</u>
Net change in fund balance	166,304	(610,000)	776,304
Fund balances, beginning of year	1,551,748	0	1,551,748
Total Fund balances, beginning of year	<u>1,551,748</u>	<u>0</u>	<u>1,551,748</u>
Fund balance, end of period	<u><u>1,718,052</u></u>	<u><u>(610,000)</u></u>	<u><u>2,328,052</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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	21,206	21,587	(381)
Intergovernmental revenues	0	0	0
Investment income	992	0	992
Miscellaneous	500	0	500
Total Revenues:	22,698	21,587	1,111
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	76	87	11
CHEMICAL WEED CONTROL	1,202	1,803	601
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	1,850	2,500	650
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,359	2,204	845
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-OFF EQMT	0	0	0
REPAIR & MAINT - GENERAL	0	2,500	2,500
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
Other	212	215	3
Total Physical Environment	4,699	15,809	11,110
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	5,000	5,000
CULVERTS/STRUCTURES	0	0	0
Other	22	72	50
Total Capital outlay	22	5,072	5,050
Total Expenditures:	4,721	20,881	16,160
Excess (deficiency) of revenues over expenditures	17,976	706	17,270
Other financing sources (uses):			
Transfers out	(4,963)	(7,781)	2,818
Total Other financing sources (uses):	(4,963)	(7,781)	2,818
Net change in fund balance	13,013	(7,075)	20,088
Fund balances, beginning of year	29,705	0	29,705
Total Fund balances, beginning of year	29,705	0	29,705
Fund balance, end of period	42,718	(7,075)	49,793

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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,817	4,808	9
Investment income	961	0	961
Total Investment income	961	0	961
Total Revenues:	<u>5,778</u>	<u>4,808</u>	<u>970</u>
Expenditures:			
Physical Environment			
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	38	44	6
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,359	2,204	845
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	48	49	1
Total Physical Environment	<u>2,808</u>	<u>5,365</u>	<u>2,557</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>2,808</u>	<u>5,365</u>	<u>2,557</u>
Excess (deficiency) of revenues over expenditures	<u>2,969</u>	<u>(557)</u>	<u>3,526</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(556)	(943)	387
Total Other financing sources (uses):	<u>(556)</u>	<u>(943)</u>	<u>387</u>
Net change in fund balance	2,413	(1,500)	3,913
Fund balances, beginning of year	38,136	0	38,136
Total Fund balances, beginning of year	<u>38,136</u>	<u>0</u>	<u>38,136</u>
Fund balance, end of period	<u>40,549</u>	<u>(1,500)</u>	<u>42,049</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2023 Through 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	25,148	25,456	(308)
Intergovernmental revenues	0	0	0
Investment income	1,842	0	1,842
Miscellaneous	(5)	0	(5)
Total Revenues:	<u>26,985</u>	<u>25,456</u>	<u>1,529</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	93	107	14
CHEMICAL WEED CONTROL	1,351	2,026	675
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	11,505	11,505
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-CULVERTS	3,000	3,000	0
Other	252	252	0
Total Physical Environment	<u>6,058</u>	<u>19,958</u>	<u>13,900</u>
Capital outlay	31	102	71
Total Expenditures:	<u>6,090</u>	<u>20,060</u>	<u>13,970</u>
Excess (deficiency) of revenues over expenditures	<u>20,895</u>	<u>5,396</u>	<u>15,499</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(7,044)	(9,396)	2,352
Total Other financing sources (uses):	<u>(7,044)</u>	<u>(9,396)</u>	<u>2,352</u>
Net change in fund balance	13,851	(4,000)	17,851
Fund balances, beginning of year	63,656	0	63,656
Total Fund balances, beginning of year	<u>63,656</u>	<u>0</u>	<u>63,656</u>
Fund balance, end of period	<u>77,507</u>	<u>(4,000)</u>	<u>81,507</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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	177,487	190,698	(13,211)
Intergovernmental revenues	0	0	0
Investment income	8,539	0	8,539
Miscellaneous	190	0	190
Total Revenues:	186,216	190,698	(4,482)
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	12,731	19,096	6,365
AUDITORS SERVICES	942	1,080	138
SECURITY SERVICES	272	0	(272)
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	7,264	11,780	4,516
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	5,185	10,000	4,815
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	26,000	26,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	11,862	10,000	(1,862)
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	4,843	4,635	(208)
Total Physical Environment	43,099	112,591	69,492
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	7,500	7,500
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	9,338	0	(9,338)
Other	37	120	83
Total Capital outlay	9,375	7,620	(1,755)
Principal	0	21,668	21,668
Interest	2,665	5,200	2,535
Total Expenditures:	55,138	147,079	91,941
Excess (deficiency) of revenues over expenditures	131,078	43,619	87,459
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(53,369)	(71,829)	18,460
Total Other financing sources (uses):	(53,369)	(71,829)	18,460
Net change in fund balance	77,709	(28,210)	105,919
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 34
 From 10/1/2023 Through 6/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	276,936	0	276,936
Total Fund balances, beginning of year	276,936	0	276,936
Fund balance, end of period	354,645	(28,210)	382,855

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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	75,503	75,242	261
Investment income	<u>9,565</u>	<u>0</u>	<u>9,565</u>
Total Investment income	<u>9,565</u>	<u>0</u>	<u>9,565</u>
Total Revenues:	<u>85,068</u>	<u>75,242</u>	<u>9,826</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	207	237	30
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	3,150	20,000	16,850
REPAIR & MAINT-CULVERTS	0	3,000	3,000
Repairs & Maint - Catch Basins	0	70,000	70,000
Other	<u>755</u>	<u>745</u>	<u>(10)</u>
Total Physical Environment	4,112	107,482	103,370
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	<u>39</u>	<u>128</u>	<u>89</u>
Total Capital outlay	<u>39</u>	<u>128</u>	<u>89</u>
Total Expenditures:	<u>4,151</u>	<u>107,610</u>	<u>103,459</u>
Excess (deficiency) of revenues over expenditures	<u>80,917</u>	<u>(32,368)</u>	<u>113,285</u>
Other financing sources (uses):			
Transfers out	<u>(14,755)</u>	<u>(24,632)</u>	<u>9,877</u>
Total Other financing sources (uses):	<u>(14,755)</u>	<u>(24,632)</u>	<u>9,877</u>
Net change in fund balance	66,162	(57,000)	123,162
Fund balances, beginning of year	<u>354,864</u>	<u>0</u>	<u>354,864</u>
Total Fund balances, beginning of year	<u>354,864</u>	<u>0</u>	<u>354,864</u>
Fund balance, end of period	<u>421,026</u>	<u>(57,000)</u>	<u>478,026</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2023 Through 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	7,558	7,539	19
Investment income	1,004	0	1,004
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>8,562</u>	<u>7,539</u>	<u>1,023</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	31	35	4
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
Other	<u>76</u>	<u>75</u>	<u>(1)</u>
Total Physical Environment	1,469	3,678	2,209
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>15</u>	<u>50</u>	<u>35</u>
Total Capital outlay	15	50	35
Total Expenditures:	<u>1,484</u>	<u>3,728</u>	<u>2,244</u>
Excess (deficiency) of revenues over expenditures	<u>7,078</u>	<u>3,811</u>	<u>3,267</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(3,031)</u>	<u>(5,811)</u>	<u>2,780</u>
Total Other financing sources (uses):	<u>(3,031)</u>	<u>(5,811)</u>	<u>2,780</u>
Net change in fund balance	4,047	(2,000)	6,047
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>42,581</u>	<u>(2,000)</u>	<u>44,581</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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,035,257	1,034,066	1,191
Intergovernmental revenues	0	0	0
Investment income	38,398	0	38,398
Miscellaneous	1,198	0	1,198
Total Revenues:	<u>1,074,853</u>	<u>1,034,066</u>	<u>40,787</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	14,769	5,000	(9,769)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,651	1,500	(2,151)
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	601	601
AUDITORS SERVICES	4,154	4,765	611
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	77,407	125,525	48,118
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	9,626	15,609	5,983
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	280,439	422,752	142,313
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	1,257	40,000	38,743
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	4,499	15,000	10,501
REPAIR & MAINT - GENERAL	2,135	15,000	12,865
REPAIR & MAINT-TELEMETRY	1,057	12,000	10,943
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	4,500	4,500
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	2,900	14,000	11,100
R & M PRESERVE STRUCTURES	0	20,000	20,000
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	0	6,000	6,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,000	2,000
Other	<u>24,592</u>	<u>42,582</u>	<u>17,990</u>
Total Physical Environment	<u>426,486</u>	<u>774,034</u>	<u>347,548</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	135,323	0	(135,323)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	80,000	80,000
Other	<u>305</u>	<u>995</u>	<u>690</u>
Total Capital outlay	<u>135,627</u>	<u>80,995</u>	<u>(54,632)</u>
Total Expenditures:	<u>562,113</u>	<u>855,029</u>	<u>292,916</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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>512,740</u>	<u>179,037</u>	<u>333,703</u>
Other financing sources (uses):			
Transfers out	<u>(205,719)</u>	<u>(274,037)</u>	<u>68,318</u>
Total Other financing sources (uses):	<u>(205,719)</u>	<u>(274,037)</u>	<u>68,318</u>
Net change in fund balance	307,021	(95,000)	402,021
Fund balances, beginning of year			
	<u>1,113,556</u>	<u>0</u>	<u>1,113,556</u>
Total Fund balances, beginning of year	<u>1,113,556</u>	<u>0</u>	<u>1,113,556</u>
Fund balance, end of period	<u>1,420,577</u>	<u>(95,000)</u>	<u>1,515,577</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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	120,391	119,939	452
Intergovernmental revenues	0	0	0
Investment income	13,857	0	13,857
Miscellaneous	2,530	0	2,530
Total Revenues:	<u>136,778</u>	<u>119,939</u>	<u>16,839</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,334	500	(834)
FINANCIAL CONS./ADVISOR	0	400	400
AUDITORS SERVICES	1,789	2,052	263
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	100,000	100,000
Repairs & Maint - Catch Basins	0	200,000	200,000
REPAIR & MAINT- STREET SWEEP	4,662	7,200	2,538
Other	3,904	3,238	(666)
Total Physical Environment	<u>11,689</u>	<u>314,390</u>	<u>302,701</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	79	258	179
Total Capital outlay	<u>79</u>	<u>258</u>	<u>179</u>
Total Expenditures:	<u>11,768</u>	<u>314,648</u>	<u>302,880</u>
Excess (deficiency) of revenues over expenditures	<u>125,010</u>	<u>(194,709)</u>	<u>319,719</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(28,420)	(55,291)	26,871
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(28,420)</u>	<u>(55,291)</u>	<u>26,871</u>
Net change in fund balance	96,590	(250,000)	346,590
Fund balances, beginning of year	516,070	0	516,070
Total Fund balances, beginning of year	<u>516,070</u>	<u>0</u>	<u>516,070</u>
Fund balance, end of period	<u>612,660</u>	<u>(250,000)</u>	<u>862,660</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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	449,742	453,110	(3,368)
Intergovernmental revenues	0	0	0
Investment income	19,137	0	19,137
Total Investment income	19,137	0	19,137
Total Revenues:	468,879	453,110	15,769
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	1,170	1,342	172
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	463	6,386	5,923
CHEMICAL WEED CONTROL	5,476	8,214	2,738
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	53,221	93,462	40,241
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	5,700	200,000	194,300
REPAIR & MAINT-CULVERTS	6,450	10,000	3,550
Repairs & Maint - Catch Basins	0	3,000	3,000
R & M PRESERVE STRUCTURES	8,550	20,000	11,450
REPAIR & MAINT- STREET SWEEP	12,389	18,412	6,023
Other	4,498	4,485	(13)
Total Physical Environment	99,280	382,869	283,589
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	129	421	292
Total Capital outlay	129	421	292
Debt issuance costs	0	0	0
Total Expenditures:	99,409	383,290	283,881
Excess (deficiency) of revenues over expenditures	369,470	69,820	299,650
Other financing sources (uses):			
Transfers out	(64,808)	(90,451)	25,643
Total Other financing sources (uses):	(64,808)	(90,451)	25,643
Net change in fund balance	304,662	(20,631)	325,293
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 6/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	558,507	0	558,507
Total Fund balances, beginning of year	558,507	0	558,507
Fund balance, end of period	863,169	(20,631)	883,800

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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	43,941	44,189	(248)
Investment income	7,530	0	7,530
Miscellaneous	(170)	0	(170)
Total Revenues:	<u>51,302</u>	<u>44,189</u>	<u>7,113</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	4,000	4,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	1,026	1,177	151
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	439	1,465	1,026
Total Physical Environment	<u>1,466</u>	<u>19,342</u>	<u>17,876</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	329	1,075	746
Total Capital outlay	<u>329</u>	<u>1,075</u>	<u>746</u>
Total Expenditures:	<u>1,794</u>	<u>20,417</u>	<u>18,623</u>
Excess (deficiency) of revenues over expenditures	<u>49,507</u>	<u>23,772</u>	<u>25,735</u>
Other financing sources (uses):			
Transfers out	(15,343)	(23,772)	8,429
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(15,343)</u>	<u>(23,772)</u>	<u>8,429</u>
Net change in fund balance	34,164	0	34,164
Fund balances, beginning of year	291,971	0	291,971
Total Fund balances, beginning of year	<u>291,971</u>	<u>0</u>	<u>291,971</u>
Fund balance, end of period	<u>326,135</u>	<u>0</u>	<u>326,135</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2023 Through 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	55,641	56,377	(736)
Intergovernmental revenues	0	0	0
Investment income	11,198	0	11,198
Miscellaneous	54	0	54
Total Revenues:	<u>66,893</u>	<u>56,377</u>	<u>10,516</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	1,363	1,568	205
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	229	263	34
MARSH MAINT-LITTORAL ZONE	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,039	1,685	646
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,100	7,500	5,400
REPAIR & MAINT - GENERAL	4,175	5,000	825
REPAIR & MAINT-TELEMETRY	1,725	5,000	3,275
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	75,000	75,000
REPAIR & MAINT- STREET SWEEP	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	1,878	1,610	(268)
Total Physical Environment	<u>12,509</u>	<u>107,626</u>	<u>95,117</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	3,192	627	(2,565)
Total Capital outlay	<u>3,192</u>	<u>627</u>	<u>(2,565)</u>
Total Expenditures:	<u>15,701</u>	<u>108,253</u>	<u>92,552</u>
Excess (deficiency) of revenues over expenditures	<u>51,193</u>	<u>(51,876)</u>	<u>103,069</u>
Other financing sources (uses):			
Transfers out	(19,115)	(35,624)	16,509
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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(19,115)</u>	<u>(35,624)</u>	<u>16,509</u>
Net change in fund balance	32,078	(87,500)	119,578
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>477,043</u>	<u>(87,500)</u>	<u>564,543</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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	87,770	87,661	109
Investment income	6,192	0	6,192
Miscellaneous	4,878	0	4,878
Total Revenues:	<u>98,840</u>	<u>87,661</u>	<u>11,179</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	2,782	0	(2,782)
LEGAL SERVICES	435	500	65
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	332	381	49
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	4,662	6,993	2,331
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,811	4,558	1,747
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	15,378	43,138	27,760
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	878	868	(10)
Total Physical Environment	<u>27,278</u>	<u>66,438</u>	<u>39,161</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	31	100	69
Total Capital outlay	<u>31</u>	<u>100</u>	<u>69</u>
Total Expenditures:	<u>27,308</u>	<u>66,538</u>	<u>39,230</u>
Excess (deficiency) of revenues over expenditures	<u>71,532</u>	<u>21,123</u>	<u>50,409</u>
Other financing sources (uses):			
Transfers out	(22,023)	(31,123)	9,100
Total Other financing sources (uses):	<u>(22,023)</u>	<u>(31,123)</u>	<u>9,100</u>
Net change in fund balance	49,509	(10,000)	59,509
Fund balances, beginning of year	213,398	0	213,398
Total Fund balances, beginning of year	<u>213,398</u>	<u>0</u>	<u>213,398</u>
Fund balance, end of period	<u>262,907</u>	<u>(10,000)</u>	<u>272,907</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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	41,506	41,270	236
Investment income	3,371	0	3,371
Miscellaneous	0	0	0
Total Revenues:	<u>44,877</u>	<u>41,270</u>	<u>3,607</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	115	132	17
MARSH MAINT-LITTORAL ZONE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	415	408	(7)
Total Physical Environment	<u>530</u>	<u>24,040</u>	<u>23,510</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	31	101	70
Total Capital outlay	<u>31</u>	<u>101</u>	<u>70</u>
Total Expenditures:	<u>561</u>	<u>24,141</u>	<u>23,580</u>
Excess (deficiency) of revenues over expenditures	<u>44,315</u>	<u>17,129</u>	<u>27,186</u>
Other financing sources (uses):			
Transfers out	(7,704)	(12,596)	4,892
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(7,704)</u>	<u>(12,596)</u>	<u>4,892</u>
Net change in fund balance	36,611	4,533	32,078
Fund balances, beginning of year	<u>116,111</u>	<u>0</u>	<u>116,111</u>
Total Fund balances, beginning of year	<u>116,111</u>	<u>0</u>	<u>116,111</u>
Fund balance, end of period	<u>152,722</u>	<u>4,533</u>	<u>148,189</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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	98,143	99,011	(868)
Investment income	8,449	0	8,449
Miscellaneous	41,180	0	41,180
Total Revenues:	<u>147,772</u>	<u>99,011</u>	<u>48,761</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	156	5,000	4,844
ENGINEERING-PERMITS	1,748	0	(1,748)
LEGAL SERVICES	2,320	500	(1,820)
FINANCIAL CONS./ADVISOR	0	600	600
AUDITORS SERVICES	1,506	1,727	221
TRASH DISPOSAL	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	252	1,000	748
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
Other	4,541	3,941	(600)
Total Physical Environment	<u>10,522</u>	<u>62,768</u>	<u>52,246</u>
Capital outlay	755	2,467	1,712
Total Expenditures:	<u>11,277</u>	<u>65,235</u>	<u>53,958</u>
Excess (deficiency) of revenues over expenditures	<u>136,495</u>	<u>33,776</u>	<u>102,719</u>
Other financing sources (uses):			
Transfers out	(24,080)	(33,776)	9,696
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(24,080)</u>	<u>(33,776)</u>	<u>9,696</u>
Net change in fund balance	112,415	0	112,415
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>366,015</u>	<u>0</u>	<u>366,015</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 6/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	2,607	0	2,607
Total Investment income	2,607	0	2,607
Total Revenues:	2,607	0	2,607
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	323	371	48
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	13,600	15,000	1,400
MOWING & LANDSCAPE MAINTENANCE	19,563	31,724	12,161
PRESERVE/EXOTIC MAINT	0	0	0
COMMON AREA MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	8,000	15,000	7,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	0	0
REPAIR & MAINT- STREET SWEEP	0	5,000	5,000
Other	20,153	21,906	1,753
Total Physical Environment	61,640	89,001	27,361
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	2,988	10,000	7,012
Other	0	0	0
Total Capital outlay	2,988	10,000	7,012
Total Expenditures:	64,628	99,001	34,373
Excess (deficiency) of revenues over expenditures	(62,021)	(99,001)	36,980
Other financing sources (uses):			
Transfers out	(1,864)	(3,404)	1,540
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	33,867	46,442	(12,575)
Other	26,582	55,963	(29,381)
Total Capital contributions from landowners	60,450	102,405	(41,955)
Total Other financing sources (uses):	58,586	99,001	(40,415)
Net change in fund balance	(3,435)	0	(3,435)
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 6/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	112,175	0	112,175

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 6/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	18,420	0	18,420
Miscellaneous	517,224	0	517,224
Total Revenues:	<u>535,644</u>	<u>0</u>	<u>535,644</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	195,066	0	(195,066)
LEGAL SERVICES	464	0	(464)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	56,524	0	(56,524)
Other	68,816	0	(68,816)
Total Physical Environment	<u>320,869</u>	<u>0</u>	<u>(320,869)</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>320,869</u>	<u>0</u>	<u>(320,869)</u>
Excess (deficiency) of revenues over expenditures	<u>214,775</u>	<u>0</u>	<u>214,775</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(1,058)	0	(1,058)
Total Other financing sources (uses):	<u>(1,058)</u>	<u>0</u>	<u>(1,058)</u>
Net change in fund balance	<u>213,716</u>	<u>0</u>	<u>213,716</u>
Fund balances, beginning of year	<u>485,376</u>	<u>0</u>	<u>485,376</u>
Total Fund balances, beginning of year	<u>485,376</u>	<u>0</u>	<u>485,376</u>
Fund balance, end of period	<u>699,092</u>	<u>0</u>	<u>699,092</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 6/30/2024

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A
Revenues:			
Non-ad valorem assessments	\$ 331,395.00	\$ 5,367,133.00	\$ 403,838.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 6,537.00	\$ 337,890.00	\$ 8,046.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 337,931.00	\$ 5,705,023.00	\$ 411,884.00
Expenditures:			
Principal	\$ -	\$ -	\$ -
Interest	\$ 32,136.00	\$ 1,823,100.00	\$ 39,775.00
Debt issuance costs	\$ -	\$ -	\$ -
Advance Refunding escrow agent	\$ -	\$ -	\$ -
Other	\$ 3,315.00	\$ 53,679.00	\$ 4,039.00
Total Expenditures:	\$ 35,451.00	\$ 1,876,779.00	\$ 43,814.00
Excess (deficiency) of revenues over expenditures	\$ 302,481.00	\$ 3,828,244.00	\$ 368,070.00
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ -	\$ -	\$ -
Refunding debt Issued	\$ -	\$ -	\$ -
(Discount)/Premuim on refunded debt	\$ -	\$ -	\$ -
Special assessment bond proceeds	\$ -	\$ -	\$ -
Payment to refunded bonds escrow agent			
Payment to Refunded Debt	\$ -	\$ -	\$ -
Total Payment to refunded bonds escrow agent	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ -	\$ -	\$ -
Net change in fund balance	\$ 302,481.00	\$ 3,828,244.00	\$ 368,070.00
Fund balances, beginning of year	\$ 45,597.00	\$ 8,270,602.00	\$ 55,827.00
Fund balance, end of period	\$ 348,078.00	\$ 12,098,847.00	\$ 423,897.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 6/30/2024

(In Whole Numbers)

	Unit 5B	Unit 9A	Unit 9B
Revenues:			
Non-ad valorem assessments	\$ 383,479.00	\$ 2,768,165.00	\$ 1,288,637.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 7,038.00	\$ 50,823.00	\$ 49,543.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 390,517.00	\$ 2,818,988.00	\$ 1,338,180.00
Expenditures:			
Principal	\$ -	\$ -	\$ -
Interest	\$ 8,482.00	\$ 155,883.00	\$ 125,838.00
Debt issuance costs	\$ -	\$ -	\$ -
Advance Refunding escrow agent	\$ -	\$ -	\$ -
Other	\$ 3,835.00	\$ 27,689.00	\$ 12,890.00
Total Expenditures:	\$ 12,317.00	\$ 183,572.00	\$ 138,727.00
Excess (deficiency) of revenues over expenditures	\$ 378,200.00	\$ 2,635,416.00	\$ 1,199,453.00
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ -	\$ -	\$ -
Refunding debt Issued	\$ -	\$ -	\$ -
(Discount)/Premuim on refunded debt	\$ -	\$ -	\$ -
Special assessment bond proceeds	\$ -	\$ -	\$ -
Payment to refunded bonds escrow agent			
Payment to Refunded Debt	\$ -	\$ -	\$ -
Total Payment to refunded bonds escrow agent	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ -	\$ -	\$ -
Net change in fund balance	\$ 378,200.00	\$ 2,635,416.00	\$ 1,199,453.00
Fund balances, beginning of year	\$ 23,585.00	\$ 796,400.00	\$ 898,638.00
Fund balance, end of period	\$ 401,785.00	\$ 3,431,817.00	\$ 2,098,091.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 6/30/2024

(In Whole Numbers)

	Unit 16	Unit 27B	Unit 43
Revenues:			
Non-ad valorem assessments	\$ 511,920.00	\$ 197,299.00	\$ 1,223,390.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 11,473.00	\$ 4,393.00	\$ 25,982.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 523,393.00	\$ 201,692.00	\$ 1,249,372.00
Expenditures:			
Principal	\$ -	\$ -	\$ -
Interest	\$ 32,294.00	\$ 18,358.00	\$ 110,608.00
Debt issuance costs	\$ -	\$ -	\$ -
Advance Refunding escrow agent	\$ -	\$ -	\$ -
Other	\$ 5,120.00	\$ 1,973.00	\$ 12,111.00
Total Expenditures:	\$ 37,414.00	\$ 20,331.00	\$ 122,719.00
Excess (deficiency) of revenues over expenditures	\$ 485,980.00	\$ 181,361.00	\$ 1,126,653.00
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ -	\$ -	\$ -
Refunding debt Issued	\$ -	\$ -	\$ -
(Discount)/Premuim on refunded debt	\$ -	\$ -	\$ -
Special assessment bond proceeds	\$ -	\$ -	\$ -
Payment to refunded bonds escrow agent			
Payment to Refunded Debt	\$ -	\$ -	\$ -
Total Payment to refunded bonds escrow agent	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ -	\$ -	\$ -
Net change in fund balance	\$ 485,980.00	\$ 181,361.00	\$ 1,126,653.00
Fund balances, beginning of year	\$ 102,943.00	\$ 47,474.00	\$ 507,088.00
Fund balance, end of period	\$ 588,923.00	\$ 228,835.00	\$ 1,633,742.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 6/30/2024

(In Whole Numbers)

	Unit 44	Unit 45	Unit 46
Revenues:			
Non-ad valorem assessments	\$ 571,319.00	\$ 266,876.00	\$ 753,870.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 12,278.00	\$ 5,247.00	\$ 34,450.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 583,597.00	\$ 272,123.00	\$ 788,321.00
Expenditures:			
Principal	\$ -	\$ -	\$ -
Interest	\$ 47,012.00	\$ 38,161.00	\$ 175,469.00
Debt issuance costs	\$ -	\$ -	\$ -
Advance Refunding escrow agent	\$ -	\$ -	\$ -
Other	\$ 5,715.00	\$ 2,669.00	\$ 7,540.00
Total Expenditures:	\$ 52,727.00	\$ 40,830.00	\$ 183,008.00
Excess (deficiency) of revenues over expenditures	\$ 530,870.00	\$ 231,293.00	\$ 605,312.00
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ -	\$ -	\$ -
Refunding debt Issued	\$ -	\$ -	\$ -
(Discount)/Premuim on refunded debt	\$ -	\$ -	\$ -
Special assessment bond proceeds	\$ -	\$ -	\$ -
Payment to refunded bonds escrow agent			
Payment to Refunded Debt	\$ -	\$ -	\$ -
Total Payment to refunded bonds escrow agent	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ -	\$ -	\$ -
Net change in fund balance	\$ 530,870.00	\$ 231,293.00	\$ 605,312.00
Fund balances, beginning of year	\$ 147,230.00	\$ 88,495.00	\$ 767,871.00
Fund balance, end of period	\$ 678,100.00	\$ 319,788.00	\$ 1,373,183.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 6/30/2024

(In Whole Numbers)

	<u>Unit 53</u>
Revenues:	
Non-ad valorem assessments	\$ 3,049,652.00
Intergovernmental revenues	\$ -
Investment income	\$ 192,573.00
Miscellaneous	\$ -
Total Revenues:	<u>\$ 3,242,225.00</u>
Expenditures:	
Principal	\$ -
Interest	\$ 1,075,120.00
Debt issuance costs	\$ -
Advance Refunding escrow agent	\$ -
Other	\$ 30,499.00
Total Expenditures:	<u>\$ 1,105,619.00</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 2,136,606.00</u>
Other financing sources (uses):	
Transfers in	\$ -
Transfers out	\$ -
Refunding debt Issued	\$ -
(Discount)/Premuim on refunded debt	\$ -
Special assessment bond proceeds	\$ -
Payment to refunded bonds escrow agent	\$ -
Payment to Refunded Debt	\$ -
Total Payment to refunded bonds escrow agent	\$ -
Total Other financing sources (uses):	<u>\$ -</u>
Net change in fund balance	\$ 2,136,606.00
Fund balances, beginning of year	<u>\$ 4,826,031.00</u>
Fund balance, end of period	<u><u>\$ 6,962,636.00</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 6/30/2024

(In Whole Numbers)

	Unit 2C	Unit 5	Unit 5A
Revenues:			
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 37,287.00	\$ 44,976.00	\$ 48,472.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 37,287.00	\$ 44,976.00	\$ 48,472.00
Expenditures:			
Capital outlay	\$ 1,860,573.00	\$ 2,512,650.00	\$ 68,958.00
Principal	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Debt issuance costs	\$ -	\$ -	\$ 28,875.00
Total Expenditures:	\$ 1,860,573.00	\$ 2,512,650.00	\$ 97,833.00
Excess (deficiency) of revenues over expenditures	\$ (1,823,287.00)	\$ (2,467,674.00)	\$ (49,361.00)
Other financing sources (uses):			
Transfers in	\$ -	\$ 677,849.00	\$ -
Transfers out	\$ (30,051.00)	\$ -	\$ -
Capital contributions from landowners	\$ -	\$ -	\$ -
Repayment to landowners	\$ -	\$ -	\$ -
Promissory notes issued	\$ -	\$ -	\$ 3,000,000.00
Special assessment bond proceeds	\$ -	\$ -	\$ -
Discount on special assessment bonds issued	\$ -	\$ -	\$ -
Premium on special assessment bonds issued	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ (30,051.00)	\$ 677,849.00	\$ 3,000,000.00
Net change in fund balance	\$ (1,853,338.00)	\$ (1,789,825.00)	\$ 2,950,639.00
Fund balances, beginning of year	\$ 2,690,891.00	\$ 2,388,986.00	\$ -
Fund balance, end of period	\$ 837,554.00	\$ 599,161.00	\$ 2,950,639.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 6/30/2024

(In Whole Numbers)

	Unit 16	Unit 18	Unit 21
Revenues:			
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 13,207.00	\$ 9,709.00	\$ 4,854.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 13,207.00	\$ 9,709.00	\$ 4,854.00
Expenditures:			
Capital outlay	\$ 325,078.00	\$ -	\$ -
Principal	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Debt issuance costs	\$ -	\$ 5,775.00	\$ 2,888.00
Total Expenditures:	\$ 325,078.00	\$ 5,775.00	\$ 2,888.00
Excess (deficiency) of revenues over expenditures	\$ (311,871.00)	\$ 3,934.00	\$ 1,967.00
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ (6,803.00)	\$ -	\$ -
Capital contributions from landowners	\$ -	\$ -	\$ -
Repayment to landowners	\$ -	\$ -	\$ -
Promissory notes issued	\$ -	\$ 600,000.00	\$ 300,000.00
Special assessment bond proceeds	\$ -	\$ -	\$ -
Discount on special assessment bonds issued	\$ -	\$ -	\$ -
Premium on special assessment bonds issued	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ (6,803.00)	\$ 600,000.00	\$ 300,000.00
Net change in fund balance	\$ (318,674.00)	\$ 603,934.00	\$ 301,967.00
Fund balances, beginning of year	\$ 643,910.00	\$ -	\$ -
Fund balance, end of period	\$ 325,236.00	\$ 603,934.00	\$ 301,967.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 6/30/2024

(In Whole Numbers)

	Unit 25	Unit 29	Unit 53
Revenues:			
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 494.00	\$ 1,618.00	\$ 54,026.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 494.00	\$ 1,618.00	\$ 54,026.00
Expenditures:			
Capital outlay	\$ -	\$ 60,438.00	\$ 979,087.00
Principal	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Debt issuance costs	\$ -	\$ 963.00	\$ -
Total Expenditures:	\$ -	\$ 61,400.00	\$ 979,087.00
Excess (deficiency) of revenues over expenditures	\$ 494.00	\$ (59,782.00)	\$ (925,062.00)
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ -	\$ -	\$ (7,071.00)
Capital contributions from landowners	\$ -	\$ -	\$ -
Repayment to landowners	\$ -	\$ -	\$ -
Promissory notes issued	\$ -	\$ 100,000.00	\$ -
Special assessment bond proceeds	\$ -	\$ -	\$ -
Discount on special assessment bonds issued	\$ -	\$ -	\$ -
Premium on special assessment bonds issued	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ -	\$ 100,000.00	\$ (7,071.00)
Net change in fund balance	\$ 494.00	\$ 40,218.00	\$ (932,132.00)
Fund balances, beginning of year	\$ 20,744.00	\$ -	\$ 1,879,037.00
Fund balance, end of period	\$ 21,238.00	\$ 40,218.00	\$ 946,905.00

LOCALiQ

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

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Northern Pbc Improv Dist
Northern Pbc Improv Dist
359 HIATT DR

PALM BEACH GARDENS FL 334187106

STATE OF WISCONSIN, COUNTY OF BROWN

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

09/24/2023

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

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

Michele Jacobs

Legal Clerk

Kathleen Allen

Notary, State of WI, County of Brown

1-7-25

My commission expires

Publication Cost: \$197.76

Order No: 9218757

of Copies:

Customer No: 730203

1

PO #: FY23-24 Notice List

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KATHLEEN ALLEN
Notary Public
State of Wisconsin

NOTICE OF ANNUAL MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that in satisfaction of the requirements of Chapter 189.015 (1), Florida Statutes, the following is a list of regular meetings of the Board of Supervisors of Northern Palm Beach County Improvement District, as well as possible additional Board of Supervisors or Committee meetings that may be held between Oct. 1, 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